Annual Report

ASHLAND

New Hampshire



YEAR ENDING

December 31, 1944

NEW HAM SHILL STATE LIBITARY



ANNUAL REPORT

OF THE

OFFICERS

OF THE

Town of Ashland, N. H.

YEAR ENDING

December 31, 1944

THE RECORD PRINT Plymouth, N. H. 1945 N 352.07 A52 1944 (Dec.)

TOWN OFFICERS

Selectmen—William F. Timlin, Charles N. Swayne, Colby R. Lyford

Town Treasurer—Max Weisberg

Town Clerk-Lillian M. Young

Tax Collector—Edwin C. Yeaton

Overseer of the Poor—Edwin C. Yeaton

Janitor of Town Hall-Arthur M. Landroche

Highway Agent—Edwin C. Roby

Police-Philip I. Morton, Chief; Rodger J. McGlone

Fire Wards—Leon A. Cooley, Chester J. Stairs

Superintendent of Water Works-Charles N. Flanders

Auditors—Dona E. Guyotte, Bert Martin, Charles Calley

Library Trustees—Alice K. Simons, Harry R. Spaulding, Pauline L. Packard

Supervisors of Check List—Harry R. Spaulding, Albion Kahler, Colby R. Lyford, Hiram Gingras

Town Trustees—Walter B. Brown, Albion Kahler, Thomas Pryor

Moderator—Thomas Pryor

Representative to General Court-William A. Brown

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Ashland in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Town Hall in said Ashland on Tuesday, the 13th 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 how much money the Town will vote to raise and appropriate for the Fire Department, including the services of the firemen and the expenses of the Fire Alarm System.
- 4. To see how much money the Town will vote to raise and appropriate for the laying out, building and repairing of Highways and Bridges for the ensuing year.
- 5. To see if the Town will vote to raise the sum of \$ 2,500.00 for Road Equipment.
- 6. To see how much money the Town will vote to raise and appropriate for Town Road Aid in conjunction with the State.
- 7. To see how much money the Town will vote to raise and appropriate for the increase and support of the Town Library.
- 8. To see how much money the Town will vote to raise and appropriate for the support of the Welfare Department including Town Poor.

- 9. To see how much money the Town will vote to raise and appropriate for the support of the Plymouth Hospital.
- 10. To see how much money the Town will vote to raise and appropriate for the District Nurse Association.
- 11. To see how much money the Town will vote to raise and appropriate for the Observance of Memorial Day.
- 12. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be held in reserve as heretofore for the purpose of erecting a School Assembly Building.
- 13. To see if the Town will vote to authorize and empower the Selectmen to borrow money in anticipation of taxes and that the note or notes evidencing such borrowing be payable one year and from the taxes of the current year.
- 14. To see if the Town will vote to raise and appropriate the sum of \$ 500.00 for repair to Sidewalks.
- 15. To see if the Town will vote to raise and appropriate the sum of \$ 200.00 for the purpose of preserving shade trees on town streets.
- 16. 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 to make an appropriation to cover the expense of such audit.
- 17. To see whether or not the Town will vote to place the Highway Department under jurisdiction of Selectmen.
- 18. To see if the Town will vote to discontinue the Brogan Road, so-called.
- 19. To see if the Town will vote to support United States membership in a general system of international cooperation, such as that proposed at the Dumbarton Oaks Conference, having police power to maintain the peace of the world.

- 20. To see if the Town will vote to raise the sum of \$ 300.00 to be set aside to celebrate the return of Veterans of World War II.
- 21. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this 26th day of February, in the year of our Lord nineteen hundred and forty-five.

WILLIAM F. TIMLIN, CHARLES N. SWAYNE, COLBY R. LYFORD, Selectmen of Ashland, N. H.

A true copy of Warrant—Attest:

WILLIAM F. TIMLIN, CHARLES N. SWAYNE, COLBY R. LYFORD, Selectmen of Ashland, N. H.

REPORT OF BUDGET COMMITTEE

BUDGET OF TOWN OF ASHLAND

Estimated Revenue 1945

Interest and Dividend Tax Railroad tax Savings bank tax	\$	1,755.00 125.00 1,300.00
From Local Sources Except Taxes		
Licenses and permits Income from water department, net Income from electric light department, ne Motor vehicle fees From poll taxes National bank stock tax	\$ et	20.00 2,000.00 6,000.00 600.00 1,200.00 85.00
Total	\$.	13,085.00

REPORT OF BUDGET COMMITTEE

Your budget committee recommends the following appropriations for the year 1945:

Town charges	\$	6,500.00
Highway department		6,000.00
Fire department		2,700.00
Memorial Day		135.00
Plymouth hospital		300.00
District Nurse Association		1,700.00
Town poor		3,000.00
Assembly building (reserve fund)		5,000.00
Town library		500.00
Care of shade trees		200.00
Sidewalks		500.00
T. R. A. account		284.20
New road equipment		2,500.00
Payment on bonds		4,000.00
County tax estimate		3,500.00
Celebration for War Veterans		300.00
Interest on bonds		1,260.00
School budget	8	30,545.00
Total	\$6	88,824.20

BALANCE SHEET

Assets

Cash in hands of water superintendent Cash in hands of treasurer Cash in hands of overseer of poor Uncollected property tax 1944 Uncollected poll tax Unredeemed taxes 1942 Unredeemed taxes 1943 Bounties due from state	\$ 78.70 23,606.89 100.00 4,644.54 35.00 18.74 48.70 8.00 \$28,540.57
Lighilities	φ20,940.91
Liabilities	
Due school district, 1943	\$ 10.00
Due school district, 1944	15,380.00
Due school district, 1944, dog tax Due sidewalk appropriation	243.04 1,500.00
Due skating rink appropriation	148.63
Due town tree appropriation	200.00
Due town roads aid appropriation	320.97
Due building fund appropriation	5,000.00
Due State of N. H., poll taxes	102.00
Due Serial bonds	38,000.00
	\$60,904.64
Total assets \$28,540.57	φου,ου ενο ε
Excess liabilities 32,364.07	\$60,904.64
Net debt, January 31, 1944	\$27,863.08
Net debt, December 31, 1944	\$32,364.07
Increase	\$ 4,500.99

SCHEDULE OF TOWN PROPERTY

Town hall, lands and buildings Furniture and equipment Library furniture and equipment Fire department, lands and buildings Fire department, equipment Highway department, lands and buildings Highway department, equipment Playground Water supply department Electric light plant Schools, lands and buildings Schools, equipment Lands and buildings acquired through Tax Collector's deeds	\$ 5,000.00 400.00 2,500.00 5,500.00 7,500.00 3,000.00 500.00 50,000.00 48,500.00 4,800.00
Tax Collector's deeds Land, Hill Street	4,800.00 200.00

\$208,500.00

INVENTORY, 1944

Real estate	\$1,162,135.00
Woodlands	24,370.00
Electric plants	33,400.00
30 horses	3,535.00
2 oxen	300.00
108 cows	13,355.00
14 neat stock	800.00
6 sheep	81.00
11 hogs	170.00
601 fowls	401.00
13 boats	2,350.00
Wood and lumber	1,478.00
20 gasoline pumps	2,470.00
Stock in trade	169,511.00
Mills and machinery	244,550.00
	\$1,658,906.00
Less soldiers exemptions	21,500.00
Amount on which tax rate \$3.15 is figured	\$1,637,406.00

APPROPRIATIONS

Town charges, including police Fire department Town roads aid Town maintenance Plymouth hospital District Nurse Association Shade trees Sidewalk repair Buildings fund State audit Library Association Old age assistance and town polymerical Day observance Schools Annual Charges:	00 r	\$ 6,500.00 2,700.00 141.94 6,000.00 300.00 1,700.00 200.00 500.00 175.00 500.00 3,000.00 135.00 29,380.00
Interest Serial bonds County tax	\$ 1,400.00 4,000.00 3,810.94	\$ 9,210.94
Net town and school appropriates:	tions	\$65,442.88
Dividends and interest Railroad tax Savings bank tax Motor vehicle permits Licenses Water and electric light departments Cash surplus	\$ 1,776.49 130.00 1,300.00 800.00 10.00 8,000.00 1,473.66	\$13,490.15
Plus overlay	-	\$51,952.73 1,043.23 \$52,995.96
12		

Less polls
Less bank stock

93.67

Amount to be raised by property tax

\$ 1,324.00

93.67

\$ 1,417.67

REPORT OF TAX COLLECTOR, E. C. YEATON

1943 Tax Levy

Uncollected taxes Added polls Interest Cash on hand January 31, 1944			\$ 4,550.29 26.00 209.32 222.27
Treasurer's receipts Abatements	\$	4,989.00 18.90	5,007.88
-	_		\$ 5,007.90
Overpaid treasurer			.02

1944 Tax Levy

Property tax Poll tax Added polls	-\$51,578.32 3,403.00 60.00	\$55,041.32
Treasurer's receipts	\$48,424.41	1,-
Uncollected property tax	4,644.54	
Uncollected polls	35.00	
Discounts	1,538.87	
Abated property tax	31.50	
Abated polls	367.00	
*		\$55,041.32

Taxes Bought by Town

Unredeemed taxes 1941 levy	\$ 148.70	
Unredeemed taxes 1942 levy	147.61	
Taxes bought 1944-1943 levy	185.95	
Interest	38.15	
Adjustment, error 1942	9.23	
	\$	529.64

Redeemed	\$	460.65
Unredeemed 1942 Unredeemed 1943	\$ 18.74 50.25 \$	68.99

REPORT OF TOWN TREASURER

For Year Ending December 31, 1944

Receipts

Cash on hand January 31, 1944	\$23,913.38
1943 taxes	4,989.00
1944 taxes	48,424.41
1941 redeemed taxes	178.60
1942 redeemed taxes	146.35
1943 redeemed taxes	135.70
Electric light department	18,780.27
1943 auto tax permits	4.23
1944 auto tax permits	690.61
Highway department receipts	5.00
Water works department	2,725.67
Dog tax	249.60
Fire department receipts	53.81
Pistol permits	2.50
Rent of town hall	75.00
Municipal court	103.35
State of New Hampshire	
Bounties	18.90
Welfare refund	1.25
Savings bank tax	1,282.21
Railroad tax	126.01
Interest and dividend tax	1,755.77
Land tax	10.39
Civilian defense	2.91
Bank stock tax	93.67
Filing fees	3.00
Pool table license	10.00
Sale of land held by tax deed	75.00
·	

\$103,856.59

REPORT OF TOWN TREASURER For Year Ending December 31, 1944

Expenditures

Town officers salaries	\$ 1,973.00
Town officers expense	1,108.86
Election and registration	221.00
Municipal court	150.00
Town hall and town building	1,384.20
Police department	1,877.10
Fire department	2,325.48
Town dump	110.00
Bounties	8.00
Health department	75.94
Vital statistics	47.00
Audit	173.51
Highway department	6,376.17
Water works department	2,176.78
Library	500.00
Old age assistance	2,002.24
Town poor	63.72
Memorial Day	135.00
Electric light department	13,781.86
Taxes bought by town	185.95
District nurse association	1,700.00
Interest	1,400.00
Jackson Pond Dam	6,363.23
Town roads aid	69.47
Plymouth hospital	300.00
Special poll tax paid State treasurer	1,773.00
Bonds paid	4,000.00
County tax	3,810.94
Schools	28,157.25
•	\$80,249.70
Cash on hand December 31, 1944	\$23,606.89
	\$103,856.59

REPORT OF TOWN CLERK

For Year Ending December 31, 1944

	R	eceipts	Payments
Auto tax permit fees 1943 following audit	\$	4.23	
Auto tax permit fees 1944 to December 27, 1944		690.61	
Paid town treasurer for auto permit fees			694.84
Dog taxes, 110 Balance due 1943 taxes		270.00	00 210 2
Paid town clerk fees		.00	21.20
Paid town treasurer for dog ta Filing fees June 1944 primary	xes	3.00	249.60
Paid town treasurer			3.00
	\$	968.64	\$ 968.64

LILLIAN M. YOUNG,

Town Clerk.

DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries

insurance on truck

Budget committee expense Edson Eastman Co., supplies

Register of Deeds, transfers

L. St. Arnauld, car for selectmen T. C. Shepard, rep. voting booths

Stamps and envelopes

Register of Probate

William F. Timlin, selectman Charles N. Swayne, selectman Colby R. Lyford, selectman Max Weisberg, treasurer Charles N. Flanders, superintendent water works	\$	250.00 225.00 200.00 150.00
11 01 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		100.00
Lillian M. Young, town clerk		400.00
Edwin C. Yeaton, tax collector		338.00
Edwin C. Yeaton, overseer of poor	.11	100.00
Arthur M. Landroche, janitor town ha	111	100.00
	\$	1,973.00
Town Officers' Expenses		
Edson C. Eastman Co., dog tags M. Wissman, postage Association N. H., Assessors Stamped envelopes Edson C. Eastman Co., warrants Postage, town reports Record Print, supplies R. M. Whitcomb, supplies Madalene Landroche, typing W. B. Brown, supplies District nurse association Gammons Insurance Agency, town offi	\$	6.56 2.21 2.00 22.48 .72 9.00 7.50 .30 15.00 24.82 12.00
bonds Record Print, town reports		72.50 277.45
Gammons Insurance Agency		217.40

48.62

7.68

1.12 3.20

 $12.00 \\ 6.25$

12.24

.20

W. B. Brown, supplies		1.80
Edson Eastman Co., supplies		18.09
Town clerk, supplies		20.59
Eastman Company, supplies		10.14
Joseph Morrill, wood		4.50
W. F. Timlin, car to Concord		5.00
E. C. Yeaton, postage		10.00
E. C. Yeaton, tax collector supplies		6.58
Brown & Saltmarsh, supplies		3.75
Record Print		18.50
Tax rebate, American Oil Co.		5.67
Gammons Insurance Agency,		
insurance Dean barn		3.75
Jones Express		.88
George E. Dow, labor		4.00
L. M. Young, expense town clerk's meeting	ng	8.65
E. C. Yeaton, supplies		.75
C. N. Swayne, assessors meeting		8.77
L. M. Young trans. of vital statistics		900.00
to card system		200.00
L. M. Young, typing for selectmen O. H. Richards to repair damage by plow	,	$5.84 \\ 3.25$
Lillian M. Young, auto tax permits	′	$\frac{3.25}{74.50}$
George E. Dow, care of flag and extra		14.00
janitor service		65.00
Ralph Hinds, care of town clock		35.00
Telephone Company		43.79
Postage		6.57
1 000000		
	\$	1,108.86
Election and Registration		
Election and Registration		
March meeting, 4 ballot clerks	\$	20.00
Record Print, ballots		15.00
George F. Plummer moderator		6.00
Primary election, 4 ballot clerks		20.00
November election, 4 ballot clerks		20.00
Supervision of check list		140.00
•	\$	221.00
Municipal Court		
Thomas Pryor, justice	\$	150.00

Bounties		
16 hedgehogs	\$	8.00
Town Dump		
Ross P. Sanborn	\$	110.00
Health Department		
Water test 4. Milk test 5. Associated Medical Center vaccinations, 36 54.	50 80 00	
P. I. Morton, health officer expenses 8.	.64	75.94
Vital Statistics		
L. M. Young, recording births deaths and marriages 38. Doctors and Ministers for reporting	.50	
same 8.	.50	47.00
State Tax Commission		
Audit of town books		173.51
Library		
Paid appropriation for 1944	\$	500.00
Memorial Day Observance		
Paid appropriation to American Legion Post	\$	135.00
Taxes Bought by Town		
Paid E. C. Yeaton, collector	\$	185.95
District Nurse Association		
Paid appropriation for 1944	\$	1,700.00

Bonds and Interest		
Paid National Shawmut Bank, bonds		4,000.00
Paid National Shawmut Bank, interest		1,400.00
Jackson Pond Dam		
Paid Robie Construction Co. Paid Trumbull, Nelson Co., gate hoist Paid Robie Construction Co., balance	\$	2,253.06 20.00
of contract		2,385.60
Paid Robie Construction Co., new work Paid C. T. Main Co., engineers		1,621.19 83.38
	\$	6,363.23
Police Department		
Philip I. Morton, salary, including		
use of car	\$	1,738.00
Rodger J. McGlone, special police Telephone		$32.00 \\ 52.30$
Collector Internal Revenue, withholding	tax	
Police Retirement Board, State of N. H.		31.80
	-\$	1,877.10
Less credits, pistol permits	т.	2.50
	\$	1,874.60
Town Roads Aid		
1944 appropriation expended Balance	\$	141.94 69.47
	\$	72.47
Plymouth Memorial Hospital		
1944 appropriation paid	\$	300.00
Special Three Dollar Poll Tax		
Paid State treasurer	\$	1,773.00
County Tax		
Paid to County treasurer	\$	3,810.94

School District

Paid 1943 appropriation Paid 1943 dog tax Paid 1944 appropriation	\$11,898.00 269.25 14,000.00
	\$26,167.25
Due district 1943 appropriation	10.00
Due district 1944 appropriation	15,380.00
Due district 1944 dog tax	243.04
	\$15,643.04
Town Hall and Town Buildings	
M. C. Hughes, labor town hall	\$ 10.00
F. H. Lambert, wood town hall	28.00
George O'Haire, labor town hall	6.00
E. W. Sanborn, coal town building	61.60
G. L. Leavitt, labor town building	6.80
F. G. Estes, repairs	19.35
G. L. Leavitt, light fixtures town building	$ng \qquad 24.50$
Gammons Insurance Agency, garage insu	rance 40.00
Archie LaPlant, painting town hall	102.00
Archie LaPlant, painting town hall	110.50
Archie LaPlant, painting town hall	166.50
Archie LaPlant, painting town hall	87.00
Archie LaPlant, painting town hall	110.00
C. R. Lyford, repairs to town hall	18.00
Meredith School District, stove town ha	
R. J. Micklon, labor town hall	7.00
Arthur M. Landroche, supplies town ha	all .75
Arthur M. Landroche, labor	3.37
Gammons Insurance Agency, insurance	110.05
town buildings	116.67
A. M. Landroche, labor town hall	6.50
A. M. Landroche, labor town hall	1.00
Richard Jackman, labor town hall	4.50
E. M. Roby, labor garage	26.90
Joseph Forbes, labor garage	18.00 23.25
D. Davison, labor garage	25.25 15.75
A. M. Landroche, labor town hall	5.02
F. R. Prescott, supplies garage	5.02

A. M. Rand, paint garage W. B. Brown, supplies town hall E. W. Sanborn, supplies town hall E. W. Sanborn, coal town hall		3.34 143.52 12.65 110.78
Rent of town hall	\$	1,384.20 75.00
	\$	1,309.20
Fire Department		
Record Print Blanchard Inc. Guy Leavitt, labor and supplies G. E. Dow, labor and supplies Fred Lamond, Esso Station Ashland Savings Bank, box R. Pillsbury, supplies C. Flanders, supplies Carey Furniture, supplies W. B. Brown, supplies J. Boyle, labor Gammons Insurance Agency E. W. Sanborn, coal N. E. Telephone Co. American Lafrance Co. George H. Wahn Co. Gamewell Co. C. E. Crowley, salary R. J. McGlone, salary M. Weisberg, forest fire help M. Weisberg, firemen payroll Express G. E. Dow, salary	\$	3.60 3.71 8.80 30.00 19.81 2.40 2.06 36.90 1.80 35.60 201.22 172.37 27.13 77.70 14.93 169.13 150.00 109.50 $1,055.97$ $.85$ 100.00
Refunds, treasurer's report	\$ \$	2,325.48 53.81
Forest Fire Record	\$	2,271.67
Number of fires Acreage burned		$\begin{array}{c}2\\75\end{array}$

Comply with regulations:—

- 1. Always get a permit from your forest fire warden before starting any fires in the open. Burning under certain conditions is permitted.
- 2. Never burn unless you have enough help to control your fire—a permit does not excuse you of negligence in case it gets away.
- 3. Always report any uncontrolled fire promptly to your forest fire warden. Minutes lost are acres lost.
- 4. Be especially careful with cigarettes, matches and pipes. Smokers caused most of our fires.
- 5. Never leave a fire unless it is dead out. You can't feel safe while there is a spark left.

R. J. McGLONE,

Local Fire Warden.

W. S. CODMAN,

District Chief.

HIGHWAY DEPARTMENT Report of E. M. Roby, Agent

District No. 1

E. M. Roby and truck	\$	153.70
Frank Lambert and team, walks		158.00
Frank Lambert and team, roads		63.00
A. St. Arnauld, truck		25.80
George Haines and truck		28.80
J. Prevost and truck		10.00
E. M. Roby, labor		895.55
H. Cross, labor		488.30
S. Clark, labor		322.40
W. Davison, labor		385.90
J. Ordway, labor		307.20
A. Tanguay, labor		193.85
P. Roby, labor		22.10
J. Forbes, labor		22.90
A. Sargent, labor		18.60
W. Landroche, labor		18.40
A. Evans, labor		14.50
R. Hughes, labor		8.50
R. Roby, labor		7.70
R. Harris, labor		4.00
L. Brace, labor		4.00
H. Brown, labor		4.00
R. Merrill, labor		4.50
R. Lyford, labor		4.00
C. Knowlton, labor		4.00
R. Paquette, labor		$\frac{4.00}{4.00}$
M. Tivey, labor		$\frac{4.00}{4.00}$
R. Knowlton, labor		4.00
P. Paquette, labor		4.00
H. Heath, labor		4.00
D. Ashby, labor		4.00
W. Brown, labor		4.00
D. Pryor, labor		4.00
Wm. St. Arnauld, labor		$\frac{4.00}{2.50}$
F. Barney, labor		$\frac{2.50}{2.50}$
V. King, labor		$\frac{2.50}{1.00}$
v. Illig, labor	•	1.00

H. Clement, labor	1.50
R. E. Melanson, plank	40.00
F. A. Avery, timber	25.95
C. Lyford, labor and material	46.02
Withholding tax, Internal Revenue office	99.70
*	\$ 3,420.87

^{*} Includes winter maintenance, all roads.

NORTH ASHLAND ROAD

E. M. Roby and truck E. M. Roby, labor H. H. Cross, labor S. A. Clark, labor William Davison, labor J. Ordway, labor P. Roby, labor C. Knowlton, labor D. Knowlton, labor R. Knowlton, labor H. Morton, labor Internal Revenue, withholding tax	\$ 17.40 53.60 48.70 16.00 10.90 46.20 2.00 2.00 2.00 2.00 2.00 3.70
	\$ 206.50
EASTMAN ROAD E. M. Roby and truck F. Lambert and team B. R. Shaw, gravel E. M. Roby, labor W. Davison, labor S. Clark, labor H. Cross, labor J. Ordway, labor	\$ 23.20 12.00 4.20 129.50 22.00 25.90 92.50 36.00
AVERY ROAD	
F. Lambert and team E. M. Roby, labor H. Cross, labor S. Clark, labor J. Ordway, labor W. Davison, labor R. Roby, labor	\$ 20.00 47.00 29.00 8.00 20.30 9.80 9.60

HURLBURT ROAD

HURLBURT ROAD	
E. M. Roby, labor H. Cross, labor J. Ordway, labor	\$ 11.20 8.00 8.00
	\$ 27.20
LAMBERT ROAD	
E. M. Roby and truck E. M. Roby, labor J. Ordway, labor W. Davison, labor H. Cross, labor S. Clark, labor P. Roby, labor	\$ 5.80 14.70 12.50 14.50 12.50 2.00 1.60
	\$ 63.60
LEAVITT ROAD	
F. Lambert and team E. M. Roby, labor J. Ordway, labor S. Clark, labor H. Cross, labor E. Bowles, and team	\$ 10.00 17.20 8.80 8.00 8.00 7.00
	\$ 59.00
HIGHWAY TRUCK EXPENSE	
Pease Motor Co., labor and material Pynn's Garage, tires and tubes Deming Chevrolet, garage and supplies Auto Electric Service Co., supplies G. S. Davison, labor and material C. E. Calley, Shell Station, gas and oil C. Hinds, supplies	\$ 195.38 234.16 44.43 14.82 24.30 332.45 3.25

F. Lamond, supplies Huckins Oil Co., supplies Municipal Steel Co., chains George O'Haire, labor Jones Express		19.03 4.60 96.01 9.00 .72
	\$ 7	1,000.00
PLOW REPAIRS		
N. H. Explosive Co blades and parts G. S. Davison	\$	133.71 10.00
	\$	143.71
GENERAL HIGHWAY		
N. H. State Highway, material N. H. State Highway, tar N. H. Explosive Co., supplies General Mills, salt Trimont Bit. Prod. Co., cold patch Dance Co,. broom core Parker Donner Co., screen Standard Fence Co., snow fence Farmers Grain Co., cement W. B. Brown, supplies E. W. Sanborn, supplies E. G. Colby, tools R. Miles, tools A. M. Rand, tools G. S. Davison, repairs T. Vaillant, repairs J. Morrill, wood B. Shaw, sand and gravel J. Goodwin, sand and gravel E. Cote, sand and gravel N. Perry, sand and gravel Freight and express	\$	55.35 507.68 38.88 30.60 53.37 69.65 14.00 55.83 8.00 24.29 10.30 4.00 2.00 .57 3.90 20.75 15.00 5.80 3.75 4.50 32.20 5.87
	\$	966.29

SUMMARY

Total highway expenses Treasurer's report, credit	\$ 6,376.17 5.00
	\$ 6,371.17
Appropriation	\$ 6,000.00
Appropriation exceeded	\$ 371.17

ELECTRIC LIGHT DEPARTMENT

Revenues

Current Rent of sawmill Refund from mills Refund insurance on truck	\$17,699.44 687.50 390.00 3.33	
Total	\$18,780.27	
Expenditures		
Public Service Co., power Public Service Co., work on line Jos. Boyle, superintendent R. H. Eastman, superintendent R. P. Sanborn (see refund to account) Miscellaneous labor Supplies B. & M. R. R., wire privilege Collector Internal Revenue, taxes Gammons Insurance Agency Taxes to New Hampton Truck, oil, gas and repairs N. E. Telephone Co. Express and freight Rep. sawmill Rep. clock at light station Edna C. Goddard, bookkeeper	\$ 7,026.50 119.83 1,091.50 372.90 720.00 566.95 2,651.14 28.00 40.80 486.01 10.75 125.96 159.00 28.04 146.73 7.75 200.00	
	\$13,781.86	

REPORT OF ASHLAND WATER WORKS Charles Flanders, Superintendent

Receipts Pag	yments
Received from E. W. Sanborn, paid town treasurer \$ 303.40	
Expenses E. W. Sanborn,	
Jackson Pond Dam \$	789.53
Water rents collected 1944	
July 1 to January 1, 1945 and paid	
town treasurer 2,422.27	
Chas. Flanders, labor	300.87
Laborers	595.11
Withholding tax, Collector	0.50
Internal Revenue	2.50
Johnson-Barker Co., supplies	134.61 1.75
R. M. Whitcomb, ledger Plymouth Record, printing	1.75
Herman Durand, supplies	2.86
T. Vaillant, labor	1.75
Joseph Pollard Co., pipe and box locator	195.00
Municipal Instrument Co.	3.83
R. W. Cass, supplies	4.82
Frank Estes, supplies	1.80
W. B. Brown, supplies	11.96
Mrs. E. Goddard, report state tax commission	50.00
Town of New Hampton, tax	64.50
W. M. Auclair, express	12.26
American Express	1.88
Cash on hand January 1, 1945 78.70	

\$ 2,804.37 \$ 2,176.78

ASHLAND MUNICIPAL COURT January 1 to December 31, 1944

Receipts

Fines and costs Small claims	\$	159.50 8.25
Balance on hand	\$	167.75 16.00
	\$	183.75
Expenditures		
Paid G. E. Dow, care of prisoners Paid R. G. McGlone, care of prisoners Paid State Police Department Paid Commissioner Motor Vehicles Paid Albert Cote, witness fee Miscellaneous expense, postage telephone, service charge checking according town of Ashland	\$ ount	14.00 3.00 1.70 38.50 2.00 5.20 103.35
Balance on hand		16.00
	\$	183.75

THOMAS PRYOR,

Justice.

REPORT OF TREASURER TOWN LIBRARY

Receipts

Cash on hand February 1, 1943 Town appropriation Book sold Gift, Mrs. Lucy Cheney, books on N. H. Interest	\$	168.43 500.00 2.50 10.00 1.33
	\$	682.26
Expenditures		
Librarian's salary Books and magazines	\$	225.00 171.48
Balance in check book, December 31, 1944	\$ \$	396.48 285.78
	\$	682.26

PAULINE L. PACKARD,

Treasurer.

REPORT OF LIBRARIAN

Cash on hand, February 1, 1944 Received for fines	\$	2.44 5.64
Paid Gaylord Bros., supplies	\$ \$	8.08 3.96
Cash on hand January 1, 1945	\$	4.12
Circulation		
Fiction Non-fiction Purchased		6,526 215 90

EDNA C. GODDARD,

Librarian.

REPORT OF ASHLAND DISTRICT NURSING ASSOCIATION

Year Ending December 31, 1944

Cash on hand January 31, 1944 Received of town of Ashland Insurance collections, etc., Received of school for 1943-44-48 Transferred from clinic fund	Receipts \$ 298.44 1,712.00 104.75 5 300.00 237.00	Payments
Mrs. Helen Fisher, salary Mrs. Helen Fisher, mileage Withholding tax, Internal Rever New England Tel. & Tel. Co. Supplies, bank charges Paid clinic bills Balance on hand January 1, 1948		\$ 1,539.86 106.80 122.67 51.47 31.22 237.00 563.17

E. J. PAQUETTE,

Treasurer.

This is to certify that I have examined the accounts of the treasurer and find them to be correctly cast and properly vouched.

WILLIAM A. BROWN,

December 30, 1944.

Auditor.

DISTRICT NURSE'S REPORT

January 1, 1944 to January 1, 1945

Sick visits	317
Prenatal visits	51
New born visits	80
Child welfare visits	106
Community health visits	138
Infectious diseases	100
School Care	
Hours school examinations	115
Hours vision	50
Hours hearing	28
Hours head inspection	275
Eye clinics	2
Tonsil clinics	4
Chest clinic	1

HELEN H. FISHER, R. N.

REPORT OF E. C. YEATON, OVERSEER OF POOR

Welfare Department

Old age assistance Refund from State	\$ 2,003.49 1.25
Paid State of New Hampshsire	\$ 2,002.24
Town Poor	
E. C. Yeaton, overseer, town cases	\$ 63.72
Paid E. C. Yeaton, overseer	\$ 63.72
Appropriation	\$ 3,000.00 2,065.96
Expended	\$ 2,065.96
Balance to surplus	\$ 934.04

Report of the Trust Funds of the Town of Ashland on December 31, 1944.

Balance of Income on hand at End of Year	7.58 10.56 18.60 9.48 7.58 3.78 3.78 3.78 3.78 3.78 3.78 3.78 3.7
Expended During Year	2.75
Income During Year	5.08 12.48 6.36 6.36 6.36 6.36 5.08 2.53 2.53 2.53 2.53 2.53 2.53 2.53 2.53
Balance of Income on hand at Beginning of Year	2.50 3.27 6.12 2.50 1.25 1.25 1.25 1.25 1.25 1.25 3.45
Rate of Interest	% % 2 teorotni IIA
Amount of Principal	200.00 287.50 490.86 250.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 11256.70 29557.75 47274.69
How Invested	Meredith Vil Sav Bank Ashland Agency Ashland Agency 287.50 490.86 250.00 250.00 200.00
PURPOSE OF CREATION	Care of Cemetery Lots: Martha A. Cummings Thomas P. Cheney Francella Perkins Jennie York Fund Thompson Cemetery Blanche Rogers Blanche M. Nichols Batchelder and Thompson Fund Julia Tanguay Alice J. Lee Mitchell Aimee Dupuis Corliss and Draper Lot Corliss and Draper Lot Corliss and Draper Lot Clarence Cheney Smith Cemetery Frank Fifield Income to buy library books Eugene Ordway Scribner Memorial Endowm't Fund Support Community House Gift Mrs. Emma Scribner School Assembly Building
Date of Creation	July 1, 1916 Aug. 2, 1919 Nov. 5, 1922 July 2, 1929 June 1, 1930 The Table 1, 1930 Mar. 1, 1940 Mar. 9, 1940 July 7, 1941 Jan. 26, 1942 Jan. 26, 1942 Sept. 24, 1943 Clause 1, 1944 Clause

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

WALTER B. BROWN ALBION KAHLER THOMAS PRYOR

Trustees.

AUDITORS' REPORT

This is to certify that we have examined the accounts of the Selectmen, Town Treasurer, Tax Collector, Town Clerk, Overseer of the Poor, Road Agent, Town Trustees, Electric Light Department, Water Works Department, Library Trustees and Municipal Court, and find them correctly cast and properly vouched.

BERT A. MARTIN
DONA E. GUYOTTE,

February 17, 1945.

Auditors.

REPORT OF COMMITTEE ON INVESTIGATION OF CONDITION OF ELECTRIC LIGHT AND WATER WORKS DEPARTMENT

In Accordance with Vote at the March 1944 Meeting

To the Ashland Townspeople:

After completing our investigations, these are our findings and recommendations:

Electric Light Department

Total kilowatts use by the town	620,375	K.W.H.
Sold to patrons	384,684	K.W.H.
Used by town buildings and street		
lights	235,691	K.W.H.
Average cost per kilowatt to the t	own 0.0129	
Average selling price to consumer	0.053	
Profit per kilowatt hour	.0401	
Cost of power for patrons	\$ 4,962.42	
Cost of power for town buildings		
and street lights	3,040.41	

Total cost to town for power from Public Service

\$ 8,002.83

The amount of 235,691, KWH consumed by the town for street lights and town buildings appears to be excessive.

All Departments of the town should be metered and charged for energy used. By so doing a constant check on kilowatt hours used by the town and its consumers may be maintained.

The figures above are at the old scale of rates. It is impossible to determine the profits on the new rates as 3 months were on the old scale and 8 months were on the new rates. As the State law changed this year and the books had to be closed December 31, 1944, instead of January 31, 1945, there were only 11 months instead of the usual 12.

We find that on December 31, 1944, there was owed to the Electric Light Department \$1,657.00. We believe that under the present rates, that at the end of 12 months, this amount will be collected.

Upon examining the contract made with the Public Service Commission, we find that it expired January 1, 1945, subject to one (1) year's written notice by either party.

Water Works Department

The State auditors' report as of May 31, 1944, showed money due the town on back bills was \$1,860.63. Of this amount \$351.23 is uncollectible due to estates being settled and bills that had to be rebated. This leaves a balance of \$1,509.40. Of this amount \$443.60 has been collected.

The present balance owed the town is \$1,055.80. This amount, in our opinion, can be collected.

This committee recommends that there be a commission of three (3) appointed by the Moderator to act as Electric Light and Water Commissioners; their salary to be taken from the Water and Light Departments. This commission is not to be made up of Selectmen and is to have full control of the water and light departments. The members of this commission to be appointed for one, two and three years.

Respectfully submitted,

GUY L. LEAVITT, HIRAM F. GINGRAS, CHARLES M. FLANDERS,

Births Registered in the Town of Ashland, N. H., for the Year Ending December 31, 1944

Birthplace of Mother	Somersworth New Hampton Leominster Mass Ashland Boston Mass Pittsfield Pittsfield Piymouth Holderness Franklin Ashland New Hampton Ashland Lancaster Sirlingfield Chinont Lancaster Sirlingfield We Westfield We London Conn
Birthplace of Father	Meredinish Merediniston Vt Holderness Ashland Ashland Ashland Ashland Copenhagen Den Copenhagen Den Copenhagen Sanada Canada Ashland Ashland Ashland Ashland
Occupation of Father	Weaver and clerk Farmer Woodsman Laborer Laborer Laborer Mechanic Mill Mechanic Mill Mand Storekeeper Merchant Dairyman Ins Agent Rig Pharmacist Mill hand Farmer Mill hand Clerkeeper Mill hand Lunberman Truck driver
Color of Parents Residence Of Parents	W. Ashland
Maiden Name of Mother	Rhenda B Lucier W Ashland Barajorte A Fogg W Ashland Barajorte L Morrill W Ashland Midred I Suffill W Ashland Buckyn F Dicey W Ashland Breacher H Keefe W Ashland Mary A E Piper W Ashland Glife F Lemire W Ashland Glife F Lemire W Ashland Claura G Moore W Ashland Laura G Moore W Ashland Claura G Moore W Ashland Claura G Morrill W Ashland Claura G Moore W Ashland Lucy F Jordan W Ashland Lucy F Jordan W Ashland Lucy F Jordan W Ashland Claufy M Ashland Claufy Mashland Claufy Mashland Claufy Mashland Clauf M Ashland M M M M M M M M M M M M M M M M M M M
Name of Father	12 W Ernest J Paquette Rhenda B Luci 2 W Albert W Page Jr Midred I Suffill W Albert W Page Jr Midred I Suffill W Albert W Page Jr Midred I Suffill W Albert W W W W W W W W W W
(If any) Male. Female Liv or S. Drn Male. Female Liv or S. Drn Wood of Child	Havida Kenneth Havida Kenneth Havidabeth Ann Havidabeth Andrew Havidabeth Allen Havidabeth Allen Havidabeth Allen Havidabeth Allen Havidabeth Allen Havidabeth Allen Havidabeth Barl Marinabeth Barl Marinabeth Barl Havidabeth
drig to stad	Jan 12 Reb 10 Rat 8 Rat 8 Rat 8 Rat 8 Rat 8 Rat 10 Rat 8 Rat 10 R

Marriages Registered in the Town of Ashland, N. H., for the Year Ending December 31, 1944

Name residence and official station of person by whom married	Wm J B Cannell	Minister 1 Ashland	3 Wm T Knapp	D Clergyman 1 Nashua	George F Currier		Eugene Dumas	Catholic Priest	Asmana	1 A Otis Beach	1 Plymouth	2 Allen C Holt	D Minister 1 Haverhill	2 Wm J B Cannell	D Minister 2 Ashland	V 1Harry B Lang	Justice of Peace
Occupation of Parents of Times Married	_ 	Housewife RR Freight Agt		Dead Dead Mill worker 1			ewife worker		Dead Worker W	Express Messgr 1	st	Stitcher None	Housewife D			<u> </u>	Housewife Superintendent 1 Housewife
Birthplace of Parents	-	New Hampton	Warren	Ireland	Charlestown Vt	Unknown Danville Vt	Worcester Vt Granville N V	Ë	Canada Riddeford Me	,_,,	Kumney Holderness	Temple	Connecticut W River Jet	Shelburn	New Hampton Meredith		Canada Worcester Vt Newport
Name of Parents	Reginald V Heath	Ruby Gault	Ellen Cross Michael J Barry	Bridget Halloren	Mabel N Lonkes	Gertrude Barrett	Flora M Corey	Margaret Powers	Joseph E Girard Eleanor Moulen	Earle B Willoughby	Eva F Bacon S A Chamberlain	Emma A Fish Almeda Barney	Josie Guyotte Robert B Bruce	Daisy L Harris	Olive Haines Albert W Page	Lizzie I Moulton Maxime A Landroche	Annie Tanguay Jerry C Bolton Marion E Putnam
Place of Birth N	-	Ashland	er Mass	Plymouth	Mo		rv Vt		Biddelord Me	Plymouth	E Jaffrey	Ashland	Ashland	moton			Newport
Color of Groom	18 W Woolen mill em Ashland	18 W At. home	42 W R Hostler	21 W At home	W II S Army	ر ا	40 W Weaver		45 W Waitress	20 W Farmer	23 W Stitcher	38 W Mill hand	27 W Mill hand	W.I.aborer	22 W Housewife	24 W Sailor	21 W Student
Residence of Years of Marriage in Age		Aahland 15	2		To who				Ashland					moton			
Name and Surname of Groom and Bride	Haven Russell Heath Ashland	E.colum E Discor	Evelyn r Lucy	Zanita O Ordway	Calair C Hickory	Ceuric G mines Heath Ashland	Lena Dennic Areas Ashland	frantence in vicini	Blanche A Madore	Hollis E Willoughby Ashland	Alberta Chamberlain Plymouth	Leon A Barney	Alice Annahell Bruce Ashland	Horace E Boynton	Repecca Ada Nichols Ashland	Alphonse Landroche Ashland	Geraldine D Bolton Beebe River
Place of Marriage	Ashland		Voohus	60110011	177	Meredita	Mo - 95			Plymouth		Haverhill		Ashland		Alton	
Date—1948	Jan 4		Jan 14	**	01	M. R. V	Mo. or	May 20		May 27		Inne 8		Impe 0	2	June 10 Alton	

MARRIAGES—Continued.

ine 16	Plymouth	June 16 Plymouth Peter Joseph Smith Ashland	Ashland	62 W Mill work	LaPatrie Que	William Smith	Canada	Farmer	2 A Otis Beach
		Cora Emily Woods Ashland	Ashland	57 W Housekeeper	Bradford Vt	Edgar L Veazey	orth	Retired Dead	ы
e 24	June 24 Ashland	Rolland Rich Gove	Laconia	50 W Teacher	Potter Place	Jerry Gove		Blacksmith	2 John A Chapin
		Ida Mann Gammons Ashland	Ashland	50 W Ins Agent	Woodsville	George H Mann	n	Conductor RR	2 Laconia
July 3	Ashland	Richard H Oliver	Pearl Riv N Y	26 W Army instructor Pearl Riv N	tor Pearl Riv N Y			Machinist	1 Eugene C Dumas
		Veronica L Gamache Ashland	Ashland	31 W Army Nurse	Ashland	e e	٤	Millworker	1 Ashland
July 9	Ashland	Alfred P Waterman Jacksonv'e Fla 70 W Sales Agent	Jacksonv'e Fla	70 W Sales Agent	Brookline Mass	Laura Guyotte Joseph T Waterman	Wellingtord Conn Belfast Me	Carpenter Carpenter	2 Wm J B Cannell
		Carrie E M Bond	Brookline Mass 56 W At home	56 W At home	Brookline Mass	Chas W Morse		Watchmaker	2 Ashland
Sept 9	Ashland	Raymond Fields	Ashland	28 W U S Army	E Rochester	Annie G Cross James M Fields	Can	Housewife Retired	2 Thomas Pryor
		Laurette M Madore Ashland	Ashland	22 W Tester	Biddeford Me	Pearl G white Telesphore Madore	×	Mill hand	1 Ashland
Sept 25	Ashland	Woodruff Wallner	Washin'n DC	35 W Gov Official	Chatham N J	Blanche A Girard Louis W Wallner	e nu	Housewife Retired	2 Thomas Pryor
		Gertrude de Prorok Washin'n DC		32 W None	England	Doris Cole Arthur S Pickering	≽	Housewife Wool mfgr	D Justice of Peace
Oct 4	Campton	Walter B Brown	Ashland	74 W Merchant	Brentwood	Gertrude L Tankard Isaac C Brown	Eng	Housewife Farmer	1 Wm J B Cannell
		Ada M Flanders	Ashland		clerk New Hampton	Sarah Webster John Flanders Jr	Danville New Hampton	Housewife Cattle dlr	Minister 1 Ashland
Dec 2	Ashland	James Robert Max	Somerville Ms 25 W Inspector	25 W Inspector	Cambridge Mass	Henry G Max	83	Dead Elevator att	1 Thomas Pryor
		Mildred L Lowell	Arlington Ms	Ms 22 W Secretary	Brooksville Fla	Gertrude E Billings Vaughn P Lowell		Housewire Laborer	Ashland
Dec 9	Meredith	Jos Hardy Breckles Ashland	Ashland	76 W Retired	Lincoln Eng	Alice L Adams Thomas Breckels	Mass	Dead Cabinetmaker	Roland Wm Nye
		Emma Alberta Jewell Ashland		74 W Housekeeper	Westfield Vt	Saran Haruy George Kelley	England Bakersfield Vt	Farmer	Meredith
Dec 16	Ashland	Robert H Provencher Ashland	Ashland	28 W Mill worker	Ashland	Jane Foster Henry Provencher	د د	Mill worker	1 Eugene C Dumas
	ţ	Corinne G Laroche	Manchester	24 W Nurse	Manchester	Arthur Laroche		Storekeeper	
Dec 23	Ashland	Byron H Russell	Ashland	57 W Lumberman	Montgomery Vt		72.5	Farmer	2 Wm J B Cannell
		Lucy May Baert	Ashland	47 W Housekeeper	Bernie Mo	Louisa Cusning William T Smith Elizabeth Henley	Montgomery vt Illinois Doniphan Mo	Train hostler Housewife	2 Ashland

Deaths Registered in the Town of Ashland, N. H., for the Year Ending December 31, 1944

	Maiden Name of Mother	Susan Plaisted Rebecca Deane Unknown Addie Lowell	Myra Worthen Alphonsie Pelletier Julia Lampron	Lillian T Tuff Ida M Plaisted Roxie Tuck	Mary Moses Mary Kimball Mary Pickering Phoebe Sanborn	Jane Blythe Dorothy Rodimon Elizabeth Dunn Ella Moore	Charity Palmer Frances Blodgett	Mary Sullivan	Sarah Webster Ida E Heath Mary J Plummer Mary Corliss
	Name of Father	T P S Huckins Gordon Peavey Unknown Edward Grey	Freeman Rogers Edmond Camire Joseph Lupien	Dionne William H Andrews Smith Sanborn James Crowell	William H Reed Newell Wallace Geo E Bradstreet Stephen P Eastman	David Smith Reginald Lavelle Newell Heath Horace F Roby	William Russell William H Beard George Plummer	Frank Leavitt John Perkins Martin Fleming Nelson Renfrew	Isaac B Brown Thomas Wilkie Daniel Batchelder Walter Lee
Place of Birth	Mother	New Hampton Ashland Unknown Canaan	Canada Canada	Topsfield Mass Holderness Maine	Campton Sandwich Greenland Holderness	Scotland Goffstown Plymouth Holderness	Vermont Littleton Dorchester	Holderness Bethlehem Ireland	Danville Barton Vt Thornton New Hampshire
Plac	Father	New Hampton Plymouth Unknown Alexandria	Ashland Canada Canada	Topsfield Mass Woodstock Maine	Plymouth Sandwich Greenland Holderness	Scotland Plymouth Lebanon Nashua	Vermont Iron Hill P Q Belmont	Holderness Ireland	Brentwood Danville Canada Bridgewater New Hampshire
Sex and Cond	Single, mar, w	M W W Farmer F W S At home M W W None F W M Housewife	D Retired S Teamster S Lumber			F W W Housewife M W S Child M W S	M W M Laborer M W M Farmer M W M Retired F W W Hensewife	F W W Housewife F W W Housewife F W W Housewife F W W M Farmer	FWW.SStenographer Brentwood FWJWHOusewife Bridgewate FWJW NSFarmer New Ham
Sex a	Male, Female	M W W W	XXXXX	**************************************		M M M M M M M M M M M M M M M M M M M	M W W	A W W W	F W S
Age	Months Days . Days	713 N Hampton 6 3 Ashland 4 16 Nottingham 9 7 Franklin	8	0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		Z 19 Scotland Plymouth Plymouth 6 17 Lunenb's Ms	9 10 1 10 10 23		92 10 19 83 9 26 Brentwood 66 9 3 Barton Vt 89 11 13 Bridgewater 70 N H
	Piace of Death Name and Surname of Deceased	Victor Huckins Beatrice D Peavey 56 James French 93 Hazel Grey Boynton 44	Bert Avery 78 Charles H Rogers 72 Pierre J Camire 49 Henry Jos Lupien 65 Daniel D McMumhy 87	R Ricker T Wheeler J Heath	t ue	Isabella B Fleming 74 David I Lavelle Stillborn Heath Sarah M Gabo 52 Ann Louise Pearson	Hiram B Russell 58 Merrill C Beard 66 George F Plummer 81	c	on an
	Place of Death	Ashland Ashland Ashland Ashland	Ashland Plymouth Ashland Laconia Saugus Mass		Laconia Gilford V Ashland O Dover		Ashland Laconia Ashland Ashland	Ashland Ashland Plymouth Ashland Hartford Conn	Hamden Conn I Ashland Oakdale Calif I Ashland I Concord I
fits	Date of De	Dec 31 46 Jan 8 44 Jan 8 Jan 9	Jan 3 Jan 12 Jan 15 Jan 19 Mar 12		Apr 18 Apr 23 Apr 25 May 15				Oct 26 Oct 27 Oct 29 Dec 16



REPORT

of an audit and examination

of the accounts

of the

TOWN OF ASHLAND

For the Fiscal Year Ended January 31, 1944 and the period

February 1 to May 31, 1944

made by the

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission

June 6 - July 7, 1944



DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

September 5, 1944

Board of Selectmen, Ashland, New Hampshire Gentlemen:

In accordance with the vote taken at your annual town meeting in March 1944, an audit and examination of the accounts of the Town of Ashland has been made by the Division of Municipal Accounting of the State Tax Commission, a report of which is submitted herewith. This audit covered the fiscal year ended, January 31, 1944, and the period from February 1st to May 31st, 1944. Exhibits and Schedules 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, Road Agent, Library Treasurer, Clerk of the Municipal Court, Trustees of Trust Funds and the Water and Electric Departments. A separate report is made for the Water and Electric Departments.

FINANCIAL STATEMENTS

In order to present a comprehensive picture of the financial condition of the town during the last ten years and the changes which have occurred in this period, certain statements have been prepared from reports on file in this office and will be referred to in the comments which follow.

Indebtedness, Valuation and Taxes: (Exhibit D)

A slight decrease of approximately \$5,000.00 in the assessed valuation of property between January 31, 1935 and January 31, 1944, is noted. During the same ten year period the local tax rate increased from \$2.84 per hundred, to \$3.15 per hundred, while the average tax rate for the whole state increased from \$2.86 to \$3.03. The Net Debt was reduced from \$77,677.84 to \$26,200.60, and the Bonded Debt from \$78,000.00 to \$42,000.00.

Bonded Indebtedness: (Exhibit B)

The outstanding bonded debt of the town, as of January 31, 1944, amounted to \$42,000.00. This represented the balance of an original issue of \$78,000.00, of refunding $3\frac{1}{2}\%$ serial bonds. These bonds mature at the rate of \$4,000.00 a year, the final maturities occurring in 1954.

Revenues, Appropriations and Expenditures:

(Schedules A & B)

Actual revenues during the fiscal year ended January 31, 1944, exceeded estimated revenues by \$3,192.16. This was largely due to receipts of the Electric Light Department.

Appropriation overdrafts of \$5,248.36, were partly offset by unexpended balances of \$3,405.53, making a net overdraft of appropriations of \$1,842.83. The resulting Net Budget Surplus for the year was \$1,349.33.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody of and the receipt or 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 and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depositary banks

ASSEMBLY BUILDING FUND

The Assembly Building Fund was increased during the year by \$5,000.00, which together with previous

appropriations and accrued interest brought the fund up to \$10,231.24, on deposit in the Meredith Village Savings Bank as of January 31, 1944. Subsequently the fund was invested in War Savings Bonds. These bonds, which are in the custody of the Trustees of Trust Funds, were examined.

TAX ACCOUNTS

The tax warrants for the levies of 1943 and 1942, were audited and balanced as of June 21, 1944, as indicated by summaries contained in Schedule E and F.

Tax sale accounts for the levies of 1940, 1941 and 1942, were examined, and the activity therein is set forth in Schedule G.

It is recommended that a complete list of poll taxes abated be made and certified by the Selectmen at the end of the fiscal year. This certified list should then be turned over to the tax collector to support the poll tax abatements as indicated by his records.

TOWN CLERK

Motor vehicle permits and dog licenses issued by the town clerk were examined. All funds received from these sources were properly accounted for either through remittances to the treasurer, dog license fees retained or cash on hand. (Schedules H & I)

MUNICIPAL COURT

The records of the Municipal Court were examined. Summarized statements of the receipts and expenditures of the Court are included in Schedules J and K.

PUBLIC LIBRARY

An examination of the accounts of the treasurer of the library was made. Receipts and expenditures were checked and bank balances verified. Schedules L and M present summarized statements of the library treasurer's accounts.

TOWN OFFICERS' SURETY BONDS

The surety bonds of the town officers were examined and found to be satisfactory as to form and amount. A list of officials, required by law to furnish surety bonds, the surety companies and amounts of bonds for the current year, are included in Schedule N.

TRUST FUNDS

Schedules 0-1, 0-2 and 0-3

The securities and Savings Banks' books representing the invested principal and unexpended income of the various trust funds were examined and are outlined in Schedules O-1, O-2 and O-3.

Schedule O-1 which represents the summary of all Trust Funds indicates at January 31, 1944:

Principal	\$44,674.69
Balance of Income	3,481.13
Total Trust Funds	\$48,155.82

The schedule further indicates that the average interest return for the fiscal year ended January 31, 1944 was 3.96%.

Schedules O-2 and O-3 outline the trust fund known as the Scribner Memorial Fund left to the town by the late Emma H. Scribner of Ashland on or about December 1, 1937. In Schedule O-3, we have set forth the activity of this fund from the time it was received by the town to the date of December 1, 1943.

We were unable to check the vouchers representing the payments of \$937.00 due to the illness of one of

the trustees.

GENERAL COMMENTS

Exemption from Federal and State Taxes:

Under the provisions of the 1942 Revenue Act, municipalities are exempted from the payment of excise taxes levied on purchases of certain commodities by the federal government. The exemption also ap-

plies to the transportation of property. A schedule indicating items specifically exempted is enclosed herewith.

When making purchases of materials or equipment, as indicated therein, the town should require that invoices show the gross price, the amount of the tax, and the net price to the municipality. Exemption certificates should be filed to avoid payment of the tax.

The town is also exempt from the payment of the State tax on gasoline used for other than highway purposes. An account of gasoline so used should be kept and application for rebate filed with the State Treasurer within 90 days of purchase. (Revised Laws—Chapter 120—Section 10)

Filing of Original Bills and Invoices:

Original bills and invoices should always be attached to the Selectmen's vouchers issued in payment thereof before the vouchers are placed on file. It is important that all vouchers be supported by original bills, invoices or payrolls. It is not necessary to have the original bill, or invoice receipted as the cancelled check furnishes a sufficient receipt.

Conclusion:

The accounts and records of all town officials were found in good condition and the accounting procedure, with the exceptions as noted, conformed to the standard procedure 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. This letter of transmittal should be included in its entirety but the inclusion of Exhibits and Schedules is optional.

We extend our thanks to the officials of the Town of Ashland for the time and cooperation given during the course of our audit.

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

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire September 5, 1944

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Ashland for the fiscal year ended January 31, 1944 and period February 1st to May 31, 1944, and, subject to the exceptions noted in this report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith set forth the financial condition of the town, together with the results of operations for the year ended January 31, 1944.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,

State Tax Commission.

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

EXHIBIT A TOWN OF ASHLAND

Balance Sheet — January 31, 1944

Assets

Cash:		
In hands of treasurer, Meredith Trust Co. In hands of collector In hands of overseer	\$23,913.38 222.27 100.00	
Special Fund Cash:		
Meredith Village Savings Ban (Contra)	ık	\$10,231.24
Uncollected Taxes:		
Warrant of 1943 Warrant of 1942	\$ 4,664.29 10.50	\$ 4,674.79
Unredeemed Taxes:		
Sale of 1942 Sale of 1941 Sale of 1940	\$ 156.84 148.70 11.28	\$ 316.82
Due From State of New Hamps	shire:	·
Bounties		\$ 18.90
Total assets		\$39,477.40
Net Debt-January 31, 1944		\$26,318.22
Total assets and Net Debt		\$65,795.62

Liabilities

Accounts Payable:

School District:

Appropriation (1943) \$11,898.00 269.25 Dog licenses (1943)

\$12,167.25

Appropriations Carried to 1944:

For sidewalk construction (1941 and 1942) \$ 1,000.00 For town road aid (1943) For skating rink

148.63 - \$ 1,397.13

248.50

\$13,564.38

Special Funds:

Town fund - Assembly building (see Contra)

\$10,231.24

Indebtedness:

Serial bonds No. 37 to No. 78 inclusive 3½% refunding, principal due July 1st. Interest payable January 1st and July 1st. \$4,000.00 due yearly, 1944 to 1953— \$2,000.00 due 1954 (Exhibit B)

\$42,000.00

Total liabilities

\$65,795.62

EXHIBIT D—TOWN OF ASHLAND Statement of Indebtedness, Valuation and Taxes

8.02 % % % % % % % % % % % % % % % % % % %
& & & & & & & & & & & & & & & & & & &
\$ 85.36 5460.07 1,460.07 1,048.19 1,147.55 727.99 1,319.25 1,545.16 567.10
\$7.372.37 \$ 9,723.40 8,018.09 7,767.71 7,187.87 7,234.90 7,496.14 6,679.92 5,561.29
\$48,980.03 63,211.52 53,908.05 50,506.85 46,536.85 45,671.84 48,444.58 49,231.74 50,011.32
\$1,669,825.00 1,652,400.00 1,652,400.00 1,524,281.00 1,539,306.00 1,546,977.00 1,561,786.00 1,587,469.00 1,645,433.00 1,664,275.00
\$77,677.84 70,857.03 69,913.51 66,911.82 60,901.13 52,690.95 45,365.03 39,911.86 33,137.95 26,200.60
\$78,000.00 74,000.00 70,000.00 66,000.00 58,000.00 54,000.00 46,000.00 42,000.00
00000000
3,000.00
January 31, 1935 January 31, 1936 January 31, 1937 January 31, 1938 January 31, 1939 January 31, 1940 January 31, 1941 January 31, 1942 January 31, 1942

(a) Net Debt Indicates Excess of Liabilities Over Assets.

SCHEDULE D—TOWN OF ASHLAND

Classified Summary of Receipts and Expenditures Year Ended January 31, 1944

RECEIPTS

Current Revenue:		
From Local Taxes:		
Property and polls	\$47,275.17	
Bank stock	92.19	\$47,367.36
Previous years	\$ 6,216.51	φ41,501.50
Taxes redeemed	.495.39	
		\$ 6,711.90
		\$54,079.26
From State of New Hampshsire:		
O. A. A.	\$ 1.25	
Interest and dividend tax	1,922.65	
Railroad tax	134.88	
Savings bank tax	1,280.57	
a/c state and federal forests	20.10	
Fighting forest fires	51.50	# 9 410 OF
•		\$ 3,410.95
From Grafton County:		
For support of poor		4.32
From Local Sources Except Taxes:		
Dog licenses	\$ 300.40	
Business licenses and permits	13.00	
Fines and forfeits, Municipal Court	278.88	
Rent of town property	88.00	
Interest on savings bank deposits	88.24	
Relief reimbursement	52.75	
Income from departments:		
Fire \$ 162.19		
Highway 55.35	0.017.51	
	\$ 217.54	

Appropriation from utilities		24,202.14	
Motor Vehicle Permits:			
1942-1943	3.35		
1943-1944	850.70	854.05	
			- 26,095.00
Receipts Other Than Current Rev	enue		
Insurance adjustment			2.75
			\$83,592.28
Cash on hand, February 1, 1943			\$20,795.49
Grand total			\$104 387 77

Schedule D-Town of Ashland (Continued)

EXPENDITURES

Current Maintenance Expenses

General	Government:

Town omcers' salaries	\$ 1,485.00
Town officers' expenses	1,028.16
Election and registration	99.00
Municipal Court	150.00
Town hall and other buildi	ings 679.37
-	\$ 3,441.53

Protection of Persons and Property:

Police department Fire department (includin	1,949.83 g
forest fires)	2,656.77
Civilian defense	582.31
Bounties	18.90
Damage by dogs	10.00
	\$ 5,217.81

Health:

District nurse	1,500.00
Health department	29.32
Vital statistics	42.00
Town dump	116.00
Plymouth hospital	300.00
	\$ 1,987.32

Highways and Bridges:

T. R. A.	\$ 35.16
Town maintenance	4,876.33
Care of trees	291.00
General expense	1,156.23
	\$ 6,358.72

Libraries:

Library	500.00

Schedule D—Town of Ashland (Continued)

Schedule D—Town of	Asmanu	(Continu	ieu)
Public Welfare:			
O. A. A.	\$ 2,188.15		
Town poor	818.80		
County poor	2.00	* * * * * * * * * * * * * * * * * * *	
-		\$ 3,008.95	
Patriotic Purposes:			
Memorial Day		135.00	
Recreation			
Parks and playgrounds		\$ 14.50	
Public Service Enterprises Appropriation for utilities		13,729.46	
Unclassified		10,120110	
Taxes bought by town		202.02	
Interest		4 5 40 00	
Bonds		1,540.00	
Outlay for New Construction			
and Permanent Impro	vements		
Building fund	\$ 5,000,00		
Jackson Pond dam	6,822.23		
Garage	2,000.00	#4 B COO OB	
Indebtedness -		\$13,822.23	
		4 000 00	
Paid on bonds		4,000.00	
Payments to Other Governmen	etal .		
Divisions			
County tax		3,026.50	
Schools			
a/c appropriations	\$23,220.50		
a/c dog licenses	269.85	\$23,490.35	
		Ψμο, του.ου	
Total expenditures for all purp	20202		\$80,474.39
Cash on hand, February 1, 19			\$23,913.38
Grand total			\$104,387.77

SCHEDULE E—TOWN OF ASHLAND E. C. Yeaton, Tax Collector, Levy of 1943 Summary of Warrant as of June 21, 1944

DEBITS

Taxes Committed to Collector			
Property	\$52,424.63		
Polls	1,322.00		
Bank stock	93.67		
Added Taxes		\$5 3,840.30	
Polls		42.00	
Interest			
		18.39	
Total debits			\$53,900.69
CRE	EDITS		
Remittances to Treasurer			
a/c property and polls	\$48,192.88		
Bank stock	92.19		
Discounts Allowed		\$48,285.07	
Property	\$ 1,544.40		
Bank stock	1.48		
		\$ 1,545.88	
Abatements			
Property	\$ 63.00		
Polls	108.00		
		\$ 171.00	
Uncollected Taxes			
Property	\$ 3,631.83		
Polls	6.00		
Cash on hand		- \$3,637.83	
Cash on hand		260.91	
Total credits	_		\$53,900.69

SCHEDULE F—TOWN OF ASHLAND E. C. Yeaton, Tax Collector, Levy of 1942 Summary of Warrant as of June 21, 1944

DEBITS

Taxes Committed to Collector										
Property	\$48	3,540.28								
Polls		1,478.00								
Bank stock		103.67								
			\$50,121.95							
Added Taxes										
Property	\$	73.75								
Polls	,	68.00								
			141.75							
Interest collected			278.45							
Total Debits		_		\$50,542.15						
CRE	CREDITS									
Remittances to Treasurer										
				\$48,908.29						
Discounts Allowed										
				\$ 1,414.23						
Abatements										
Property	\$	81.13								
Polls		128.00								
-			209.13							
Uncollected Poll Taxes										
			10.50							
Total credits			-	\$50,542.15						

SCHEDULE G—TOWN OF ASHLAND Summary of Tax Sale Accounts As of January 31, 1944 *

DEBIT

Tax Sale Account Levy of:

1942 1941 1940 Unredeemed Taxes (a)\$ 202.02 \$ January 31, 1943 554.40 \$ 25.73 Added interest and costs 26.84 3.22 Total debits 202.02 \$ 581.24 \$ 28.95 CREDIT \$ Remittances to treasurer 45.18 \$ 432.54 \$ 17.67 Unredeemed taxes 156.84 148.70 11.28 Total credits 202.02 \$ 581.24 \$ \$ 28.95 Unredeemed Taxes

\$

\$

128.87 \$

9.43

9.23

9.31

156.84 \$

130.00

9.35

148.70 \$

9.35 \$

11.28

11.28

Bump, Curtis

Woods, Harry

Sanborn, Ross

Totals

Plymouth Airport Inc.

⁽a) Tax Sale—1943.

^{*} Also as of June 21, 1944.

SCHEDULE 0-1—TOWN OF ASHLAND Summary of Trust Funds, January 31, 1944

Balance of Income on Hand at End of Year	\$ 2.50 8.12 8.12 2.50 1.25 1.25 1.25 1.25 1.25 36.50 3,414.63	\$3,481.13
Expended During Year	5.02 6.28 6.28 6.28 5.02 2.51 2.51 2.51 2.51 2.51 2.51 2.51 2.5	1,099.64
Income During Year	5.02 \$ 6.43 12.32 6.28 5.02 2.51 2.51 2.51 2.51 2.51 2.51 2.51 2.5	1,780.48 \$
Balance of Income on Hand at Beginning of Year	\$ 2.50 \$ 3.12 8.12 8.12 8.12 8.12 8.12 8.12 8.12 8	\$2,800.29 \$1,780.48 \$1,099.64 \$3,481.13
resteri to etsA	2½% % """ """ """ """ """ """ """ """ """	3.96%
elgionit¶ to thuomA	\$ 200.00 490.86 490.86 250.00 100.00 150.00 100.00 100.00 100.00 1,381.88	\$44,674.69
Principal and Balance of Income	\$ 202.50 290.77 496.98 253.12 202.50 101.25 101.25 101.25 101.25 101.25 101.25 101.25 101.25 101.25 44,229.08	\$48,155.82
hested woH	Meredith Village Savings Bank	spu
$^{ m Purpose}$	Martha A. Cummings Cemetery Thos. P. Cheney Francilla Perkins Jennie York Fund Thompson Cemetery Blanche Rogers Blanche M. Nichols Batchelder and Julia Tanguay Aline Dupuis Janes Huckins lot Jas. F. Huckins lot Jas. F. Huckins lot Jas. F. Huckins lot Fugene Ordway Scribner Corliss & Draper lot Eugene Ordway Book Fund Scribner Community House (See Schedule)	Total Trust Funds
Name of Fund	1, 1916 2,1919 5, 1922 2, 1929 115, 1930 7, 1933 7, 1933 Tho 1 1940 9, 1940 13, 1941 12, 1942 24, 1942 12, 1943 Fund 1,1937 Men	
Date of Creation	July Aug. Nov. July July 1 July 1 Nov. May Mar. Dec. Jan. Sept. Sept. Dec.	

SCHEDULE 0-2—TOWN OF ASHLAND

Scribner Memorial Fund

Principal and Income Account, December 1, 1943

\$ 5,456.75 Total 6,295.97 1,000.00 619.759.79	\$ 1,918.61	\$ 1,000.00	1,000.00	2,085.00	962.50	2.115.00 \$ 7,162.50	\$ 8,950,00	869.00	1,162.50	1,205.00	3,600.00	1,855.00
Savings Accounts Meredith Village Savings Bank No. 14394 Meredith Village Savings Bank No. 13582 Meredith Village Savings Bank No. 14364	Checking Account Meredith Trust Company	U. S. War Savings Series G No. M2025246G Due 9/55 11 S. Wen Soming Soning C No. M2005804G Due 9/55	O. S. War Savings Series of 10. Alzozoogo Luc 7.00. O. Arkansas Power & Light Co., No. 20621-2 Due 10/1/56	2 bonds par value \$1,000.00 N. V. Water Service Corn. S-M5205 Due 11/1/51	W. Trillian Co. S 1506 150 5/1/16	Western IV. 1. Cultures Corp., 5-1200-1209, Due 6/1/40 2 bonds par value \$1,000.00	Common 50 shares @ \$179.00	Common This design of the common of the comm	General Electric Company, BD145002 Common 25 shares @ \$ 46.50	General Motors Corp., WA-1-044 Preferred 10 shares @ \$120.50	N. E. Fower Company, b-25009 Preferred 30 shares @ \$120.00	Common 70 shares @ \$ 26.50

Scribner Memorial Fund (Continued)

				\$22,395.25	\$44,229.08	
887.50	580.00	1,381.25	1,105.00	800.00		
y, LA/0-2773 Common 50 shares @ \$ 17.75	Common N.12 30 shares @ \$ 19.33	American Sugar Kenning Company, 9-149121 Preferred 10 shares @ \$1381/8	Company, D-14403 Common 26 shares @ \$ 42.50	ny, No. 552 Preferred 20 shares @ \$ 40.00	Total Scribner Memorial Fund	\$40,814.45 3,414.63 \$44,229.08
Taylor Milling Company, LA/0-2773	American Agricultural Chemical, M-02473 Common N.P. 3	American Sugar Kelini	N. H. FIFE INSURANCE COMPANY, D-14400 COMMON	Fage being company, No. 552 Preferred		Summary Principal Balance of income Total

REPORT

of an audit and examination

of the accounts

of the

TOWN OF ASHLAND

Electric and Water Departments

For the Fiscal Year Ended January 31, 1944 and the period

January 1 to June 1, 1944

made by the

DIVISION OF MUNICIPAL ACCOUNTING State Tax Commission

June 6 - July 7, 1944



DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

August 29, 1944.

Board of Selectmen, Ashland, New Hampshire

Gentlemen:

In accordance with the vote taken at the annual meeting of the Town of Ashland, an audit of the Electric Department and the Water Department has been made by the Division of Municipal Accounting of the State Tax Commission. We submit herewith our report consisting of Exhibits and Schedules as follows:

Electric Department:

Exhibits E - F - G and H Schedules E-1 - E-2 and G-1

Water Department:

Exhibits I - J - K and L Schedules I-1 - I-2 and K-1

SCOPE OF AUDIT

The audit and examination covered the period of twelve months ending January 31, 1944 and the period February 1st to June 1st of 1944. The examination consisted of:

- (1) An inspection of certain Plant Fixed Assets and Inventories of both the Electric Department and the Water Department.
- (2) An analysis of Current Assets of the Electric and Water Departments, particularly the Accounts Receivable.
- (3) A detailed analysis of charges for Electricity by Districts together with an analysis of kilowatt

hours actually billed to customers during year ended January 31, 1944.

- (4) An analysis of Amortization and Depreciation Charges and Reserves covering the period 1938 to January 31, 1944.
- (5) An examination of the vouchers, cancelled checks and supporting data.
- (6) A review of the accounting system, and an examination of the Income and Operating Accounts of both departments.

ELECTRIC DEPARTMENT

Exhibit E

Plant Assets

An analysis of this account indicates:

Total plant assets abandoned and not in use except on

a rental basis \$63,667.19 Less: depreciation reserve 34.357.95

Less: depreciation reserve 34,

Net book value \$29,309.24

Total plant assets in use \$43,102.26

Less: depreciation reserves 32,704.23

Net book value \$10,398.03

Total depreciated assets

\$39,707.27

Reserves for Depreciation

Reserves as set up appear to be more than adequate. In our opinion the rates of depreciation as applied to property in use are entirely too high and should be reduced.

For the purpose of showing the results of the applied rates used in accumulating the reserves, we have prepared Schedule E-1. It will be noted that in the case of "Customers' Meters" the account is fully de-

preciated, which is an indication of excessive depreciation charges.

The property account as it appears on the records has been depreciated 62.8%.

Current Assets and Inventory Assets

Cash

The cash balance of \$5,192.40, while it appears in the Balance Sheet, is part of the general Town cash in the hands of the Town Treasurer.

Accounts Receivable

We analyzed the accounts receivable in detail. At May 31, 1944, the analysis showed by districts of the Town as follows:

Mill Street	\$	451.21
Main Street		324.00
Winter Street		810.18
Highland Street		498.37
Depot Street		512.16
River Street		389.35
Total	\$:	2,985.27

The above represents the amounts due May 31, 1944, which in our opinion is too large.

Summary of charges to customers appears in Schedule G-1, upon which we comment later on in this report.

Inventories of Supplies

We inspected the supply inventory on hand and after applying conservative pricing have included the value in the Balance Sheet at \$2,203.64. The inventory consists of various items such as transformers, line materials, tools and equipment, wire, cross arms, rods, oil, etc.

Liabilities

Bonds Outstanding

We have included \$34,000.00 of bonds outstanding as the proportion applicable to this department.

Non-Corporate Proprietorship (Municipal Investment)

The balance at January 31, 1944, shows as \$16,441.25 as outlined in Exhibit F. After giving effect to a number of adjusting entries as outlined in Exhibit H.

Statement of Operations - Year Ended January 31, 1944 (Exhibit G)

Net Profits for the year in the Electric Department amounted to \$8,984.12, before deducting \$3,211.03, the provision for amortization and depreciation and \$2,000.00 bond principal payment.

The above represents the results for the year ended January 31, 1944, before the rates were changed by vote of the Town in 1944. Undoubtedly the net profits will be decidedly lower in the next fiscal period. The results of the change in rates cannot be determined until several months' billings have been made and compared with the information as contained in Schedule G-1 for each month.

General Comments on Electric Department

(1) Fixed Capital and Reserves

In accordance with the regulations for Municipal Electric Systems, set forth by the New Hampshire Public Service Commission, effective as of January 1, 1936, Chapter 153 of the Laws of 1935, it is necessary for the Town to provide adequate accounting records and maintain them for the purpose of reporting to this Commission. We found that very little has been done in this respect since January 31, 1938 and necessitated the adjustments found in Exhibit H.

(2) Accounting System

The accounting system as originally set up by Certified Public Accountants can be successfully used by adding the following:

Journal

For the purpose of recording depreciation, adjusting entries, etc., not entered in cash records.

Cash Receipts and Payments Book

It would be advisable to maintain a small cash book for the purpose of recording cash receipts and payments of this department. At present the general ledger does not reflect and record cash receipts which appear in the Selectmen's records.

Vouchers

We were unable to verify all vouchers due to the lack of proper filing of vouchers which should be attached to the Selectmen's original orders.

(3) Accounts Receivable Collections

There appears to be considerable laxity in the collection of accounts due the Town for electricity, and this should be corrected as soon as possible, either by having the present superintendent use more time for this purpose or appointing someone to perform this special task.

Verification notices have been mailed to approximately 180 customers.

(4) Kilowatt Hours Purchased and Sold

Analysis of billings to customers for the period ended January 31, 1944, indicates (Schedule G-1) that the Town billed 384,684 kilowatt hours to its customers. During the same period the Town purchased approximately 620,375 kilowatt hours, which indicates that the difference of 235,691 kilowatt hours was utilized by the Town for such units as schools, town building, lighting, etc.

All departments of the Town should be metered monthly and charged for energy so used. By doing this a constant check on kilowatt hours used by the Town and its customers may be maintained.

The amount of 235,691 kilowatt hours assumed by the Town appears to be excessive compared with other Towns. Some allowance should be made, however, for loss in transmission and possible slow meters.

The average cost per kilowatt hour purchased was \$0.0129, while the average selling price per kilowatt hour was \$0.053 for year ended January 31, 1944.

WATER DEPARTMENT

Exhibit I

Plant Assets

Analysis of this Account Indicates:

	fixed assets depreciation	reserve	\$51,468.94 26,735.35
Total	depreciated	assets	\$24,733.59

Additions to plant assets during the year amounted to \$7,219.76 of which \$6,897.23 was added to Water Supply Structures representing payments made by the Town on the construction of the water dam.

Depreciation Reserves

Depreciation reserves appear to be adequate and consist of the following:

			%
	Cost	Reserve	Depreciated
*Water supply structures	\$ 7,206.85	\$ 47.07	1
Water supply equipment	6,047.14	2,256.61	37
Mains	29,953.66	17,727.77	59
Services	4,282.81	3,467.81	81
Hydrants	2,484.94	2,391.72	96
Meters	397.59	319.97	81

Other distribution equipment	244.86	244.86	Fully
		D	epreciated
General equipment	279.54	279.54	Fully
		D	epreciated
m . 1	9 FA OAF 9A 9AC	MOF OF	

Totals

\$50,897.39 \$26,735.35

Current Assets and Inventory Assets

Analysis of Accounts Receivable due the Town indicates that on January 31, 1944, the balances due amounted to \$ 2,510.86. Further analysis, to include activity in the accounts for payments made to E. W. Sanborn, Superintendent, and the Town Treasurer to date of May 31, 1944, show as follows:

Balance, January 31, 1944 Additional charges			\$ 2,510.86 13.00
Credits by cash Credit by rebate	\$	656.73 6.50	\$ 2,523.86
Credit by repare			\$ 663.23
Balance outstanding, May 31,	1944		\$ 1,860.63

Composition of the Above is as Follows:

Accounts	billed recently billed in 1943 billed prior to 1943	\$ 13.00 775.13 1,072.50
Total		\$ 1,860.63

The above indicates considerable laxity in the collection of water rents and should be remedied as soon as possible.

We have mailed verification notices to approximately 80 customers.

^{*} No depreciateion on additions, year ended January 31, 1944. The property account as it appears on the records has been depreciated 52.5%.

Cash

Cash in hands of Town Treasurer amounted to \$2,510.28. On January 31, 1944, there was an additional \$63.22 in the hands of E. W. Sanborn, Superintendent, which was turned over to the Town Treasurer in final settlement on March 24, 1944. (Schedule K-1

Inventories of Materials and Supplies

No actual record of inventory on hand is recorded in the records as of January 31, 1944. The present figure is estimated. Items should be inventoried once a year and recorded in the general ledger.

Current Liabilities

No current liabilities are recorded as at January 31, 1944.

Municipal Investment

The balance at January 31, 1944 show \$29,945.95 as outlined in Exhibit J., after giving effect to a number of adjusting entries as outlined in Exhibit L.

Statement of Operations

Year Ended January 31, 1944

Net Profits for the year amounted to \$ 2,896.03 after excluding capital payments for mains, items paid by the Town for construction on the Jackson Pond Dam, and depreciation.

General Comments on Water Department

Fixed Capital and Reserves

(1) We make the same general comment for this department as is set forth under the same title of General Comments on Electric Department under (1) Fixed Capital and Reserves.

Accounting System

We advise the revision of the present form of cash receipts book. This form does not provide for suffi-

cient information. A suggested outline as follows might be considered adequate, either as a columnar form or card record.

Column Titles or Card Record

(1)Balance due

- (2)January 1 to July 1 (3)
- July 1 to January 1

(4)Total

- (5)Cash Received
- (6) Balance Due

Vacancies should be noted where no charge is entered.

We advise the use of a Journal for recording transactions other than cash.

In the future we advise that invoices and other vouchers be filed along with the Selectmen's orders, as we were unable to examine invoices and payrolls representing payments made by the Water Department. We recommend that invoices be approved by the Superintendent and subsequently paid by the Selectmen upon order to the Treasurer.

Conclusion

Publication of Report

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

We extend our thanks to the officials and employees for the time and cooperation given during the course of our audit.

Respectfully submitted,

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

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire August 29, 1944

Certificate of Audit

This is to certify that we have audited the accounts and records of the Electric and Water Departments of the Town of Ashland for the year ended January 31, 1944, and the period February 1st to June 1st, 1944. Although we have not made a detailed examination of all the transactions recorded, the Exhibits and Schedules in this report, in our opinion, present fairly the condition of the departments.

Very truly yours,

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

Lawton B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

EXHIBIT E—TOWN OF ASHLAND ASHLAND ELECTRIC LIGHT DEPARTMENT

Balance Sheet, January 31, 1944

ASSETS

Plant Assets			
Property abandoned Non-operating property	\$32,217.82 31,449.37		
Less reserves	\$63,667.19 \$34,357.95		
Net depreciated value		\$29,309.24	
Operating Property			
Poles Pole fixtures	\$ 6,559.98 6,065.55		
Street light overhead conductors Line transformers and	7,849.61		
installations Customers' meters and	9,288.07		
installations	7,187.22		
Street lighting equipment Transportation equipment			
Less reserves	\$43,102.26 \$32,704.23		
Net depreciated plant as	sets -	\$10,398.03	\$39,707.27
Current and Inventory Assets			
Cash in banks (Part of Town cash		\$ 5,192.40	
balance of \$23,913.38) Accounts receivable		3,337.94	

(Subject to verification) Inventory of supplies, etc. 2,203.64	\$10,733.98
Total assets	\$50,441.25
Liabilities	
Bonds Outstanding (Proportion of \$42,000.00 ½% refunding bonds, Town of Ashland)	\$34,000.00
Non-Corporate Proprietorship	
Balance January 31, 1944 (Exhibit D)	\$16,441.25
Total liabilities	\$50,441.25

EXHIBIT G

ASHLAND ELECTRIC LIGHT DEPARTMENT Statement of Operations, Year Ended January 31, 1944

Operating Revenues		
Residential sales	\$13,411.30	
Small light and power sales	4,117.89	
Large light and power sales	2,628.75	
Other sales	336.20	
		000 404 14
Total operating revenues		\$20,494.14
Operating Expenses and Charges		
Operation and Maintenance		
Purchased power	\$ 8,052.88	
Distribution Expenses		
Superintendence \$ 1,525.20		
Substation expense 247.80		
Operation of distribution lines 191.65		
Maintenance of transportation		
equipment 269.77		
Maintenance of services 928.90		
Maintenance of street lighting 113.66		
	\$ 3,276.98	
Administrative and General		
Office salaries \$ 200.00		
Insurance 369.60		
	\$ 569.60	
Total operating expenses -		\$11,899.46

Operating Income Before Depreciation

and Amortization

C

Other Income			
Rent of property			\$ 750.00
Refunds, General	Electric	Co.	300.00

\$ 8,594.68

Refunds, insurance Sale of machinery	9.44 100.00
	\$ 1,159.44
Less Other Expense	
Bond interest	\$ 770.00
Net income before depreciation and amortization	\$ 8,984.12
Other Charges	
Depreciation Amortization	\$ 2,029.00 1,182.03
	\$ 3,211.03
Net income after depreciation	
and amortization	\$ 5,773.09
Bond principal payment	\$ 2,000.00
Balance after all charges	\$ 3,773.09

EXHIBIT I

ASHLAND WATER DEPARTMENT

Balance Sheet, January 31, 1944

Assets

Plant Assets	`	
Land	\$ 571.55	
Structures, water supply	7,206.85	
Water supply equipment	6,047.14	
Mains	29,953.66	
Services	4,282.81	
Hydrants	2,484.94	
Meters	397.59	
Other distribution equipment	244.86	
General equipment	279.54	
Total plant assets	\$51,468.94	
Less reserves	\$26,735.35	
Net depreciated plant assets	-	\$24,733.59
Current and Inventory Assets		
Cash in banks \$ 63.22		
Cash in banks \$ 63.22 Cash in hands of town treasurer 2,510.28	\$ 2,573.50	
Cash in banks \$ 63.22 Cash in hands of town treasurer 2,510.28 Materials and supplies	•	
Cash in banks \$ 63.22 Cash in hands of town treasurer 2,510.28 Materials and supplies (Estimated value)	\$ 2,573.50 150.00	
Cash in banks \$ 63.22 Cash in hands of town treasurer 2,510.28 Materials and supplies	150.00	
Cash in banks \$ 63.22 Cash in hands of town treasurer 2,510.28 Materials and supplies (Estimated value) Accounts receivable	150.00 n) 2,510.86	\$ 5,234.36

Liabilities

Municipal Investment Balance January 31, 1944 (Exhibit J) \$29,945.95 Contributions for Extensions

EXHIBIT K

ASHLAND WATER DEPARTMENT

Statement of Operations, Year Ended January 31, 1944 E. W. Sanborn Account

CASH BASIS

Revenue				
Water rents, January 31, 1944 per cash book	ø	2 006 70		
Water rents, 1942 per cash book	Ф	3,006.79 998.53		
Water rents, 1942 per cash book Water rents, 1942 per cash book		64.50		
water rents, 1942 per cash book			g.	4,069.82
			Ψ	4,000.02
Expenses				
Superintendent's salary	\$	150.00		
Superintendent's labor and materials		226.37		
Labor on source of supply				
services, Bridge and dam		312.30		
Winter street bridge repairs		111.89		
Taxes, Town of New Hampton		64.20		
Painting hydrants		32.00		
Highway department repairs		40.70		
Trucking		10.88		
Blacksmithing		9.30		
Miscellaneous Merchandise		5.43		
Clerical		50.00		
Postage		4.06		
Bank service charges		1.28		
Total expenses			\$	1,018.41
Profit Before Depreciation Charges				
			\$	3,051.41
Other Charges and Credits				
Overpayment to treasurer, 1942	\$	206.03		
Less, overpayment, 1943		50.65	5	
			\$	155.38
			\$	2,896.03

Capital Expenditures

Mains \$ 322.53

Profit Before Depreciation Charges

(Cash) \$ 2,573.50

PROOF OF CASH PROFIT

Remitted to treasurer, January 31, 1944 \$ 2,510.28 Cash in bank, E. W. Sanborn account 63.22

Total \$ 2,573.50

DETAILED INVENTORY OF THE

Town of Ashland

NEW HAMPSHIRE

FOR THE YEAR ENDING
DECEMBER 31, 1944



Detailed Inventory

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes	
Aboon Honny	Homestead, Mill st	<u>. </u>	2800	88.20	
Abear, Henry	Homestead, Mill St	1	2000	5.00	
Abear, Lydia C Abear, Martin	Homestead, Thompson st	1	3500		
	Homesteau, Thompson st	1	0000	5.00	
Ackerman, Florence	4	1		5.00	
Ackerman, Russell R		1		5.00	
Addison, Clarence Addison, Harriet L	1	1		5.00	
Allen, Alice I	House & land, Squam lake	1	4000		
			500		
Amoco Oil Co.	4 c pumps 500	1	000	5.00	
Amsden, Elsie G		1		5.00	
Amsden, Glen H		1		5.00	
Amsden, Roland		1		5.00	
Amsden, Mrs. Roland	85a farm 500			5.00	
Amsden, Orrin H		1	680	26.42	
Arbland Danes Mills To	17.		000	20.42	
Ashland Paper Mills, Inc.			100000	3150.00	
Ashlend Gerlee Deel	Mills and machinery 80000		100000	9190.00	
Ashland Savings Bank	Bank building 8000		9500	299.25	
A 1 1 1 337 1	Ricker house, Mill st 1500		9900	299.20	
Ashland Wood	Land and buildings 2000	- 1			
Products Co.	Mills and machinery 3750		COEA	015 70	
4 11 76 70 4	Stock in trade 1100	4	6850	215.78	
Ashby, Mrs R A		1		5.00	
Ashby, R A	1	1		5.00	
Ashby, Alma E	D D M OFFO	1		5.00	
Avery, Annie B	Farm E Main st 2550				
	Growing wood 950	Į	0500	20 EF	
	Exemption 1000	Ų	2500	78.75	
Avery, Edna	House and land	- 1	300	9.45	
Avery, Flora E	G. 771 1 400	1	400	5.00	
Avery, Fred A	[15a pasture, Ctr Hbr rd 400]	ı	400	12.60	
Avery, Bernard	1 horse	_	100	3.15	
Avery, Harry C	190a farm 1500	1			
	G wood 250				
	4 horses 550				
	2 cows 125	-			
	2 hogs 30		2455	82.33	
Anderson, John		1		5.00	
Anderson, Mary	9	1		5.0 0	
Avery, Harold K	2 oxen 300	1			
	3 cows 330		0.70	2245	
. 75 . 4	1 neat stock 40		670	26.10	
Avery, Marion A	III am anton d	1	4500	5.00	
Avery, Raymond M	Homestead	1	1700	58.55	
Associated Medical Ctr.	Block, Main st		5500	173.25	

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Austin, Marcus		1		5.00
Austin, Mrs. Marcus Baker, Avis J		1 1		5.00
Baker, Avis 9	G wood 1500		2000	68.00
Baker, Avis & Gladys M	Homestead	1 1	4000	
Ashe, Arnold		1		5.00
Bastow, Percy		1		5.00
Bastow, Maude T Beard, Clement		1 1		5.00 5.00
Bellavance, Helen M		1		5.00
Baker, Maude H		1		5.00
Baker, Mathew B Baker, Theron B A	Homestead Glove st	1	2000	68.00
Baker, Theron B A	Homestead Hill st		3000	
Baker, Delia Barnier, Almeda	Homestead W Main st	1	2000	5.00
Barnier, Josephine	Homestead W Mam St	1	2000	$63.00 \\ 5.00$
Barnier, Leon		î		5.00
Batchelder, Dorothy E	125a Brown pasture			
and Harry C	Blanchard farm 4000			
	150a Eastman farm 3000 22 cows 3370			
	Growing wood 500		10370	326.66
Batchelder, Fannie Heirs		1	10310	320.00
,	Homestead 7800			
	House Carr ave 3300		-	
Pavia Davia	Growing wood 250		12050	379.57
Bavis, Doris Bavis, J C	House River st	1 1	3000	5.00
Beaman, Anna E	liouse itivel st	1	3000	99.50 5.00
Beaman, Ralph L	Homestead & lot Depot st	î	2500	83.75
Beaman, Sarah A	_	1		5.00
Bellavance, Agnes C	Homestead Mill st	1	3000]	99.50
Bellevance, Peter A Beard, Carleton J	House Washington st	1	2500	83.75
Bickford, Archie M	75a Smith farm 600	1	1	5.00
,	1 horse 200		1	
	Growing wood 400			
Disloter 1 Deed Mr	Exemption 1000	- }	200	6.30
Bickford, Earl M	House Main st 2700 Homestead Main st 4700		7.400	200.40
Bickford, Edna M	Homestead Main st 4700	1	7400	233.10
Bickford, Elwin S	Homestead 1200			5.00
	Lot 200		1400	49.10
Bickford, Ida E	Homestead Spring st	1	2250	75.82
Bilodeau, Addie M	House Thomason of	1	1001	5.00
Bilodeau, Adele E Bilodeau, Alfred T	House Thompson st Homestead & ld E Main st	1 1	1200	42.80
Dilotoau, Illicu I		1	1500	52.25
	4 3.			

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	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Bilodeau, Clara L	Homestead E Main st	1 [1800	61.70
Bilodeau, Hazel		1	1500	5.00
Bilodeau, Jos. N Heirs Bilodeau, Mary A	House Thompson st		$\frac{1500}{3200}$	47.25 100.80
Bilodeau, Theodore	House & lot Depot & Mill Land Thompson 700	1	3200	100.00
Bijodeau, Theodore	House & ld Thompson 3000	1	3700	121.55
Bilodeau, Thoodule		1		5.00
Bilodeau, Thos. J		1		5.00
Bilodeau, Mary	M	1		5.00
Bilodeau, Theodore Jr & Mary	Morrison house Mill st 2000 1 cow 100	1	2100	71.15
Blake, Albert P	100	1	2100	5.00
Blake, Margaret M	Homestead Cottage st	1	2800	93.20
Bilodeau, Romeo	_	1	ĺ	5.00
Bilodeau, Mrs Romeo	C D1	1	4000	5.00
Blake, Harry I Blake, Marsena C	Camp Pease shore Block Main st 3000		1000	31.50
Biake, marsena C	Homestead Thompson 4200	-	7200	226.80
Blake, Rufus		1		5.00
Blanchard, Abbie M		1		5.00
Blanchard, Darrell F	House Mill st	1	1800	61.70
Blanchard, John H	Hmstd & lot Church st	4	3000	94.50
Blanchard, Ruth Boisvert, Arthur R		1 1		5.00 5.00
Boisvert, Eliz. A		î		5.00
Boisvert, Alma	1	1		5.00
Boisvert, Joseph	1 neat stock 50	1	- 1	
	Homestead Thompson 3000 2 cows 250		2200	100.05
Boone, Allen E Heirs	2 cows 250 Cottage and land		$\frac{3300}{2500}$	$108.95 \\ 78.75$
Boone, Robert C	Cottage & ld Squam lake		2500	78.75
Boston & Maine R R	Land near station		1500	47.25
Bowles, Elmer G	2 horses	1	250	12.87
Boyle, Joseph		1		5.00
Boyle, Theda Boynton, Elbridge &		1		5.00
Elsie	Micklon hse Mill & Elm		1200	37.80
Boynton, Elbridge	1 neat stock 40	1		
	Land Carr ave 25		,, ,,	
D / D 0	1 cow 50 Payne farm Avery rd 2500	1	115	8.62
Boynton, Robert P & Hazel G	Growing wood 500	1	3000	99.50
Brady, Agnes J	Dwelling	1	1000	36.50
Brady, Thos. J		1		5.00
Brazeau, Alfred J	Land E Main st 500	1	~ .	
70 A 11	1 cow 90	1	590	23.59
Brazeau, Alice		1		5.00

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	1			
NAME	Description and Value of	POLL	Total Valuation	mount
	Real and Personal Property	PO	To	of Jo
Brazeau, Delsie		1		5.00
Brazeau, Heirs Eleazer M	House Washington st		2000	63.00
Brazeau, Frank	litouse washington st	1	2000	5.00
Brazeau, Leonard		1		5.00
Brazeau, Rena	III	1	1000	5.00
Brett, Alton Brock, Francis H	Homestead Highland st	1	1000	31.50 5.00
Brock, Grace E		1		5.00
Brock, John C	Growing wood 700	1		• • • • • • • • • • • • • • • • • • • •
	88a farm Highland st 1300		0000	05.04
Brock, Louise R	1 cow 90	1	2090	65.84 5.00
Brogan, Mabel J	Growing wood 500			3.00
	150a farm 500		Ì	
Brown, Albert L	Lot Main st 250	4	1250	39.37
Brown, Bertha C	House Highland st 4000	1 1	Ī	5.00
·	House Pleasant st 6000		10000	320.00
Brown, Bertha P	House & store Winter 1500	1		
Brown, Edith H	Stock in trade 300	1	1800	$61.70 \\ 5.00$
Brown, Daniel G		1		5.00
Brown, Laura M		1	1	5.00
Brown, Laura D Brown Co. Berlin N H	Wood	1	0.770	5.00
Brooks, Lyman	Wood	1	278	8.76 5.00
Bruce, Dolly		1	1	5.00
Brunt, Adrian		1		5.00
Brown, E Forrest Brown, George I	Camp Leavitt rd House Carr ave 3100	1	800	25.20
Brown, George 1	Lot Carr ave 100	1	3200	105.80
Brown, Gertrude B		1	3200	5.00
Brown, Grace T	Homestead Winter	1	2000	5.00
Brown, Howard R Brown, Ida A	Homestead Winter	1	2000	$68.00 \\ 5.00$
Brown, Roger R		1		5.00
Brown, Marvin		1	į	5.00
Brown, Robert F Brown, Stella	House Winter st	1	2000	5.00
Brown, Walter B	House Highland st 6500		3000	94.50
	Storehouse School st 1200			
	Smith house Hill st 3200 Hardy land Main st 500		-	
	Hardy land Main st 500 Dean woodlot 200			
	Land Hill st & Mill 100	1		

	RESIDENI			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxe
	Stock in trade 1955	3		
	Growing wood 80		32558	1025.58
Brown, Walter H		1	0500	5.00
Brown, Wilfred A	House Winter st	1	2500	
Brown, Ruth Brown, William A	House Winter st	1 1	$\frac{2500}{3000}$	83.75 99.50
Brunt, Robert	Homestead Winter st	1	3000	5.00
Brunt, Eva		1		5.00
Brunt, Celia		1		5.00
Brunt, William	1	1		5.00
Brunt, George H	Homestead Pleasant st		4000	126.00
Bryant, F L Heirs	Baker woodlot 150			
	House & ld Thompson 500		050	90.02
Do not Take C	Growing wood 30	1	950	29.93 5.00
Bryant, Lois C Bryant, Maude		1		5.00
Buckman, Harold		1		5.00
Bump, Curtis G	Brown house & land 2000			
zump, curen u	Homestead & ld Depot 400)	6000	194.00
Bump, Donald			10	.31
Bump, Mattie F		11		5.00
Brunt, Dorothy	/II h	1 1	1500	5.00 52.25
Campbell, George S Campbell, Mabelle N	Henhouses and land House Main st 3000		1900	02.20
Campbell, Madelle N	Gravel pit land 250		3250	107.37
Calley, Agnes M	draver pro rama	1		5.00
Calley, Alden	Sprout land		50	1.58
Calley, Charles E	Garage River st 150			
	Stock in trade 13		1635	56.50
Calley, Charles M	TT	1 1	4000	5.00
Calley, Harris W	Homestead Homestead 3000	,	4000	131.00
Calley, Lester T	Howe land 800			
	Evans Cove land 70		3870	126.91
Caldon, Everett E &				
Christie B	Boone cottage & land		3500	110.25
Carroll, Jos		1		5.00
Carroll, W J B Carroll, Harriet		1		5.00
Carroll, Harriet		1 1		5.00 5.00
Clevenson, Rebecca F F Calley, Letitia		1		5.00
Calley, Maude J	Homestead Main st	1	5500	178.25
Calley, Nellie J		1		5.00
Calley, Roger H	2 camps 600 & 300		900	28.35
Carey, Martha S	Homestead Highland st		5500	173.25
Carter, Addie L	Woodlot N Ashland 100		950	1505
	Camp N Ashland 150	<u>ال</u>	250	15.87

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Carroll, James		1		5.00
Carr, Alvah	Stock in trade 700 Machinery 800 Wood 750		2250	75.88
Carter, Almon E	Wood 750 Homestead	1	1500	52.25
Cartier, Dorothy L	liomesteau	1	1000	5.00
Cartier, George A		$ \dot{1} $		5.00
Cartier, George A Chase, Lillian A		$ \bar{1} $		5.00
Cilley, John C	House School st	1	2500	83.75
Cilley, Olive G		1		5.00
Chase, Ora A	Farm Calley road 2000	1		
	3 horses 300			
	2 cows 120 1 neat stock 40		2460	82.49
Clement, Harry	i neat stock 40	1	2400	5.00
Clark, Carrie M		$ \dot{1} $		5.00
Clark, Edna M	32a homestead 4500	$ \bar{1} $		0.00
	1 cow 125	ļį		
	1 neat stock 75	ĺ	4700	153.05
Clark, E Maude		1		5.00
Clark, Sherman A	III.	1	0500	5.00
Clifford, Walter B Heirs Clough, Jessica	Homestead Washington st	1	2500	$78.75 \\ 5.00$
Clough, Roy L	Land Squam river 150	_		0.00
0104811, 1403 12	Garage and homestead 2000			
	Growing wood 125			
	Exempt 1000		1275	40.16
Coleman, Thos.		1		5.00
Chellman, Westley Chellman, Mrs Westley		1		5.00
Chick, Eva		1 1		$5.00 \\ 5.00$
Colonial Beacon Oil	1 electric pump 85	1	}	5.00
Colomai Beacon On	12 c pumps 320	1	405	12.76
Comeau, Edw		1		5.00
Corey, Henry E		1		5.00
Commager, James	Camps & land River rd		1200	37.80
Condon, Leona R	Black Swan Tea Room	_	4000	126.00
Cooley, Bessie M Cooley, Leon A		$\begin{vmatrix} 1 \\ 1 \end{vmatrix}$	}	5.00
Cooley, Mary A	Homestead & land	1	3000	$5.00 \\ 94.50$
Cormier, Jos E	House & land N H rd		1800	56.70
Cote, Addie L	House & land Elm st	1	2500	83.75
Cote, Albert E &	150a Wadleigh farm 3200	$ \hat{1} $		
Odile F	Growing wood 300			
	Cottage 600			
	11 cows 1395	. }		
	200 fowls 150			

R	ES	ID	EN	Т

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Cote, Rose M Corriseau, Gloria Cote, Helen M Cote, Harry L	1 horse 135 Stock in trade 2000 Block Main st 4700	1 1 1	7780	255.07 5.00 5.00 5.00
Cotte, Harry D	125a farm Thompson 4000 G wood 500 30a land W Main st 1200 House & land N H rd 3500 11 cows 1440 3 neat stock 210 2 horses 300		15850	499.28
Crockett, Richard Crane, Barbara		1	10000	5.00 5.00
Cote, Elizabeth & Elmer Goud Cote, George T	G wood 800 196a farm Collins st 2900 Homestead E Main st	1	3700 2500	116.55 83.25
Cote, Jessie M Cote, John H Cote, Margery M Cote, Rose E	Homestead Winter st Homestead Cottage st	1 1 1 1	2000 2500	63.00 83.75 5.00 5.00
Cotton, Cora V Cotton, John M	Homestead River rd 3000 House rear Drugstore 1500 Exempt 1000		3000 500	94.50
Crowley, Jas Crane, Helen C	House & ld Highland 4500 G wood 800 Cottage 500 Eastman lot 100 Blanchard lot Owl Bk 350 Land on Owl Brook rd 250	1		5.00
Crawford, Emma	McCauley land 600 House Spring st 3000 Exempt 1000		6300	198.45
Crawford, Ernest and Ruth E	House lot Depot st 200 Homestead Winter st 2750 75 fowls 25			
Creighton, Marion	House Thompson st 2000 House Mechanic st 250 House & Id W Main st 100		1975	67.21
Cross, Ada B Cross, Helen M	Land on Mill pond 50	1 1	2400	75.60 5.00 5.00
Cross, Horace Cross, Lester O	House near sawmill	1	200	5.00 11.30

RESIDENT Taxes Amount POLL Description and Value of NAME Real and Personal Property of 1 400 17.60 Cross, Marguerita B Homestead Crowley, Carl E Crowley, Grace 1 5.00 1 5.00 Crowley, Carl & Grace Homestead E Main st 2000 Storehouse and land 2700 85.05 Cutter, Frank 1 5.00 Cutter, Doris 1 5.00 Davison, Wm Doggett, Edw 1 5.001 5.00 Deragon, Lucy Daniel, Florence 1 5.00 1 5.00 Dearborn, Edna 1 1 5.00 Daft, Heirs of Eliz. 3500 110.25 Camp on Squam lake Dame, Corinne M 5.00 1 Dame, Sherburne B Day, Louis G Day, Theresa M Homestead Winter st 1 2500 83.75 Homestead Mill st 1 2500 83.75 1 5.00 Dionne, Ethel M 1 5.00 Dunkerton, Dorothy Dicey, Albina M 1 5.00 1 5.00 Dicey, Arthur R Dicey, Heirs of Delia Homestead Winter st 1 1800 61.70 House Glove st 1500 47.25 Dicey, George C Dion, Heirs of Henry Dion, Lola M House Mill & Winter sts House & lot W Main st 83.75 1 2500 37.80 1200 1 5.00Dion, Lorenzo H Homestead Mill st 2800 Exempt 1000 56.70 1800 Dow, Albert E 1 5.00 Dow, George E 1 5.00 Dow, Marguerite Dow, Harriet V 1 5.00 Thompson st 2000 Homestead 1 68.00Dow, Samuel E Homestead Pleasant st 1 2500 83.75 Downer, Edith 1 5.00Downing, Minnie 1 5.00Downing, Warren S Dudley, W M Duffy, S Francis 1 5.00 Camp & boathse Leavitt rd 2150 57.73 Boat 300 1 House E Main st 4500 4800 156.20 Duffy, Margaret I 1 5.00Donnell, Wm

Homestead Winter

House W Main

Homestead N H road 1000

150

1000

2500

3200

50

1

1

1

1

1

3200 1 4.72

5.00

5.00

5.00

6.57

31.50

83.75

105.80

Boat

1 horse

Dunn, W S

Dupuis, Lena M

Dupuis, Patrick

Duclos, Ernest J

Duclos, Mrs Ernest J

Duclos, Ernest J Jr

Duke, Robert

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Duclos, Joseph A	Shields house School st	1	500	20.75
Duclos, Leo Duclos, Doris A Dumas, Eugene C	Boat	1 1 1	250	5.00 5.00 12.88
Eastman, Mrs. Alice Eastman, Helen Elliott, John	Homestead Main st 2300	1	2300	72.45 5.00 5.00
Eastman, Florence Eastman, Ila B	House Depot st Boathouse 500 Land 400		3500	110.25
	Homestead 1500		2400	80.60
Eastman, M Alice	Camp Squam lake	4	2800	88.20
Eastman, Malcolm Eastman, Marion	Homestead River st	1	2500	83.75 5.00
Eastman, Philip S	House & land River st 1000 Exempt 1000			
Eastman, Robert H	Block Main st 2700	1	2700	90.05
Ellsworth, William Erickson, Velma C	House River st Homestead Depot st 3000	1	1000	31.50 5.00
Estes, Frank G	Homestead Depot st 3000 Stock in trade 100		3100	97.65
Ernest, John R	Growing wood 150 Woodlot Peavey Hill 100 Homestead Highland 4000 2 ten house Highland 2500	1		
	House rear town hall 1800 Garage River st 500 House & shop River st 2000 Cottrell land & bldgs 600			
	Coggswell hs Pleasant 4000		15650	497.98
Ernest, Sue		1		5.00
Forbes, Phillis	77'11 4 1	1	1050	5.00
Farmar, Lucille Farmers Grain Store	Mill st house Storehouse 700 Storehouse & land 4500		1850	58.25
	Stock in trade 5308	j	10508	
Feiner, Hilda	Homestead Highland st	1	6500	5.00 204.75
Feiner, Samuel Fields, Clara		1	0000	5.00
Fifield, E Gertrude	Block Main st 3500 Homestead 5500	1	0000	040.50
B 4 B/1 1 34 1 75	Stock in trade 800		9800	313.70
Frost, Ethel, Merle E and Gladys T Fields, James M	House and land Depot st	1	3000	94.50 5.00
Fields, Pearl G	House Mill st	î	$1000 \\ 4500$	$36.50 \\ 141.75$
Fifield, Louie V	Homestead		1 2000	111.10

	Description and Value of		uo	nt
NAME	Description and value of	POLL	Total Valuation	Amount Taxes
	Real and Personal Property	PO	Tot	Am
			· · · · · · · · · · · · · · · · · · ·	6
First National Store	Stock in trade		3394	
Fisher, Helen M		1		5.00
Flanders, Ada M	House Leavitt rd		2000	63.00
Flanders, Charles M	House Murray st	1	1500	52.25
Flanders, Christie H		1		5.00
Flanders, Cynthia L Flanders, Delphine		$\begin{array}{ c c c c }\hline 1 \\ 1 \end{array}$		5.00 5.00
Flanders, Ellen A		1		5.00
Flanders, Frank H		1		5.00
Flanders, George U		1		5.00
Flanders, Lawrence M	Homestead Carr ave 2000	1		0.00
	90 fowls 40	-	2040	69.26
Flanders, Mary M		1		5.00
Flanders, Roy N		1		5.00
Fleming, Annie M		1		5.00
Fleming, Frank C	Homestead Church st	1	2500	83.75
Fleming, James H	Homestead 3700	1	0000	40=0=
Elamina Mana	Lot 200	4	3900	127.85
Fleming, Mary A Fleming, Myrtie B	}	1		$\frac{5.00}{5.00}$
Fletcher, Chas		1	}	5.00
French, Chas L &		+		5.00
Elsie E	Thompsn cottage Leavit rd		3000	94.50
Fletcher, Chester	House Depot st		3000	94.50
Fontaine, Alice		1		5.00
Fontaine, Roland	Homestead Spring st	1	3000	99.50
Foss, Carrie A	House Washington st	1	1800	61.70
Frost, Merle	D	1	0000	5.00
Forbes, Jos. D	Russell house Mill st	1	3000	99.50
Flanders, Eleanor Fowler, Irene		1 1		5.00
Frost, Gladys		1		$\frac{5.00}{5.00}$
Forbes, Lillian F		1		5.00
Fracher, Edmund	Camp & lot Pease shore	-	1300	40.95
Franconia Theatre Inc	Land & theatre building	Ì	4500	141.75
Fuller, Elsie G		1		5.00
Garrick, Mildred		1]	5.00
Gamache, Napoleon	House W Main st 800			
and George A	Garage W Main st 1200	_	2000	63.00
Gamache, Emile L	Homostood Main at	1	1000	5.00
Gamache, Joseph Heirs Gamache, Laura	Homestead Main st	1	1000	31.50
Gault, Clara B		1 1		$\frac{5.00}{5.00}$
Gilpatric, George E Jr	G wood 200	1		5.00
and Vera F	Morrill farm N Ash rd 2000		2200	69.30
Gilpatrick, Vera		1		5.00
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NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Gamache, Mrs Theo Heirs Gamache, Rosanna Gammons, Ida M Gammons, Sarah A Garland, Catherine Gault, Ashley C Gault, Agnes Gault, George W Gignac, Heirs Gregoire Gignac, Leanoir E Gingras, C E Gingras, Gartrude S Gorman, Thos. Gibbs, Lwirt Gibbs, Alice Goud, Elmer Goud, Mabel Goddard, Geo O Goddard, Margaret Grossman, Lillian Gilbert, Mrs Wilkin Gilbert, Wilkin Gingras, Leo R Glidden, Lawson W	House E Main st Land Highland st Lot School st 500 Homestead School st 1500 House W Main st Y D Pharmacy stock 2000 Exempt 1000 a horses 300 10a Ladd land 800 1 cow 150 3 hogs 50 25a land River road 1500	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2800 500 2000 1500	88.20 5.00 15.75 5.00 5.00 5.00 5.00 47.25 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00
Glidden, Pauline Goddard, Carrie G Goddard, Edna C	25a land River road 1500 1 neat stock 100 3 sheep 36 Homestead Pleasant st	1	9936 2 5 00	317.98 5.00 78.75 5.00
Goddard, Lauriston M Gehling, Chas P Gilpatrick, Walter Gordon, Richard L and Gladys	House Main st 2500 House Gordon st 1200 Barn & lot E Main st 600 House Highland st 3500 1 cow 200 Homestead Winter st	1 1 2	4300 150 3700 4500	140.45 4.73 5.00 126.55 141.75
Gotham, Mary P Grafton Lodge IOOF Gray, Roland	Block Main st	1	10000	315.00 5.00

	TESTDEN I			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Gray, Mrs Roland	1	1	i	5.00
Gray, Rena B & Earl	Heath house Exempt 1650		650	25.48
Glidden, George H				
and Beryl	Hughes house	1	3300	108.95
Glidden, Mrs George H		1		5.00
Guyotte, Philip	LeBrun house Mill st 2500		2000	100.05
G II	LeBrun house Mill st 1400		3900	122.85
Green, Hector	Growing wood 1100		1500	47.25
Cucanlas f John			1500	41.20
Greenleaf, John	40a Moore farm N ash 200 Growing wood 100		300	9.45
Griffin, Julia S	Growing wood 100	1	300	5.00
Gunn, Addie G	Homestead School st	1	3000	99.50
Gunn, Evelyn	liomestead School St	1	3000	5.00
Gunn, John A	House School st	1	800	25.20
Gushea, Herbert F	Clay Cp Pease shore 1000			
,	Exempt 1000			
Guyotte, Arthur J	Prescott house Hill st 3000	1		
	Homestead 3000	1	6000	
Guyette, Delsie V		1		5.00
Grandmont, Wilfred F		1		5.00
Guyotte, Ruth	77 7511	1		5.00
Guyotte, Dona E	House Mill st 1500			
	Block Main st 5000 House Highland st 5000			
	Coal shed 200		11700	373.55
Guyotte, Delima B	Zoo	1	11100	5.00
Guyotte, Edith E		1		5.00
Guyotte, Eugene Jr		1		5.00
Guyette, Frank		1		5.00
Guyotte, Erma E		1		5.00
Guyotte, Julia M	Homestead		2500	78.75
Guyotte, Mary L	Homestead S Main st 2000	- L	2000	68.00
Guyotte, Nelson S	a	1		5.00
Guyotte, Roger J	Stock in trade 1000		4000	101.00
Carton Design	Homestead 3000		4000	
Graton, Doris	House	1 1	1000	36.50
Graton, Milton Haines, Ada L		1		5.00 5.00
Haines, Archibald F		1		5.00
Hall, Charles G	Homestead Spring st 2500			0.00
	Land Spring st 400		2900	96.35
Hall, Kathryn M		1		5.00
Hall, Gladys		1		5.00
Hall, Lewis P	Homestead S Main st	1	800	30.20
Harriman, Arthur L	Shop Main st 2300	1		
	4.4			

RESIDENT					
NAME	Description and Value of		POLL	Total Valuation	Amount of Taxes
Haweeli, Eward Heath, Newell Heath, Lena Hill, Virginia Hill, Coran Hammel, Henry B Harriman, Addie Harriman, Henry B Harrington, Jennie Harris, Carl S Hartwell, Eva Hartwell, Carrie E Heath, Elizabeth D Hillsberg, Alex Harvey, Irene F Harvey, Edward Haskell, William P Hawkins, Henry H Hawkins, Rilla M Hayes, Margery A Heath, Flora M Hall, Lena Hamel, Alfred Hancock, Joan Hamel, Marion Harvey, Floyd Harvey, Mrs Edw Heath, Harold A Heath, Herbert Heath, Roxie J Heirs Heath, Sarah M Hill, Raymond	Homestead S Main st 2 Boathouse Stock in trade Land Carr ave House Depot st House Hill st House N H road Homestead E Main st House and lot Boat	1300 200 150 31 1500 100	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200 3000 2500 2500 2500 150 1500 1600 3435	149.30 5.00 5.00 5.00 5.00 5.00 6.30 94.50 78.75 63.00 5.00
Hilliard, Bernard Hinds, Clarence H	Homestead Thompson Stock in trade Exempt	1000 300 1000		300	
Hill, Beatrice Hinds, Clara H Hinds, James C	Homestead Carr ave	1200 1000	. 3	200	5.00 5.00 6.30

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Hinds, Clara M		1		5.00
Hinds, Marion E		1		5.00
Holt, Florence		1		5.00
Holland, Anna M	House N H road		3500	110.25
Homans, Harry F	Farm & Filling station 1450			
	Growing wood 50		1500	47.25
Horrigan, Edw J		1		5.00
Horrigan, Margaret	Homestead River st	1	4000	131.00
Howe, Heirs Allen S	Gravel pit 300			
	Woodlot & growing wd 500		800	25.20
Hughes, Mae		1		5.00
Huckins, Heirs Victor	House Winter st		2000	63.00
Huckins, Heirs Alvah P	Hoyt field 1000		4000	
77 11 01 76	House River st 3000		4000	126.00
Huckins, Clarence M	Land and buildings 700		1000	01 50
	School building & land 300		1000	31.50
II1 TO X7 0- DA XX7	No Ashland			
Huckins, E V & M W	40a Rollins woodlot No Ashland		600	18.90
Huckins, Frank S	Homestead Cottage st		2800	88.20
Hilliard, Pauline	mestead Cottage st	1	2000	5.00
Huckins, Quinton		1		5.00
Huckins, Herman A	Homestead Thompson st	1	1500	52.25
Huckins, Mrs Herman	Tromestead Thompson St	1	1000	5.00
Hudson, J R	Camp Pease shore	-	1200	37.80
Hughes, Alice M	The state short	1	1200	5.00
Huckins, Doris		1		5.00
Hughes, Bert K		1		5.00
Hughes, Mary E M		1		5.00
Hughes, Melville C				
and Romenia	House Highland st	2	5000	167.50
Hughes, Elmer C	3 cabins L Sq bridge 1000	1		
	Woodlot 100			
TT : ~	House School st 3800		4900	159.35
Huntoon, Geo		1		5.00
Hughes, Gladys		1		5.00
Hughes, Lawrence	C 1	1		5.00
Hurlburt, Eliz and Sherman	G wood 850			
Sherman .	120a farm		5000	157 50
Hutchins, Mrs Iva M	Camp 2000 Baker pasture 100	1	5000	157.50
racening, mils iva ivi	Homestead 2750	1	2850	94.78
Hutchins, Erwin W	2100	1	2000	5.00
Jackman, Richard M		1		5.00
Jacques, Richard	Lot		300	9.45
Jackman, Rita V		1		5.00

NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Jewell, Emma A	House School st		2000	63.00
Johnson, Ethel	House Highland st	1	3000	99.50
Johnson, Grace L		1		5.00
Johnson Lumber Co.	Wood		450	14.18
Johnson, John	Camp & lot Pease shore		1200	37.80
Johnson, Robert A		1		5.00
Jordan, Harry B	Destaurant Main at	1	2500	5.00
Jordan, Marie G Jacques, Rose A	Restaurant Main st House School st 2200	1	2500	83.75
Jacques, Rose A	Exempt 1000		1200	37.80
Joyce, Ruth	Exempt 1000	1	1200	5.00
Jenny Oil Co.	2 pumps	-	100	3.15
Kahler, Albion	Land River st		300	9.45
Kahler, Annie C	Homestead Highland st	1	6000	194.00
Kaplan, Hyman S	House & ld Highland 4500	1	'	
	1 boat 100		4600	149.90
Kaplan, Sara J		1		5.00
Kebrich, Jacob	Camp Pease shore		2000	63.00
Keefe, Katherine		1		5.00
Kelley, Beulah	House let Washington at	1	900	5.00
Kelley, Edith M Kelley, Frank O Heirs	House lot Washington st Homestead E Main st		$\frac{200}{2300}$	
Kelley, Harry	House Collins st	1	1800	61.70
Kelley, Lillian M	McCauley hse River st	1	1200	37.80
Kelley, Lawrence G	life Galacy Tise 101-01 St	1	1200	5.00
Kelley, Mabel		1		5.00
Kelley, Truman	House W Main 1500			
	House W Main 2000	i i		
	Exempt 1000	Į	2500	78.75
Kelley, Alfred S	Brown house School		2000	63.00
Kelley, Lawrence M	T 1 XXX C XX: 1	1	'	5.00
Keniston, Chas. W	Land W of Highway		1000	94 50
Kilmellen Sylvie I	at Union Bridge House School st	1	$1000 \\ 1500$	$31.50 \\ 52.25$
Kilgallon, Sylvia J Kilgore, Dorothy	nouse School st	1	1900	5.00
Kilpatrick, Corinne	House School st 2000	-		0.00
impatrick, cornine	House School rear 2000		4000	126.00
Kimball, Edwin	4a house 7 pines rd	1	500	20.75
Kimball, Frank A	Homestead River road 2200			
,	G wood 800		3000	94.50
Kimball, Gladys E		1		5.00
Kimball, Roscoe C		1		5.00
Kimball, Gladys E &				
Roscoe C &	Mamill house N Ask		1000	31.50
Leon J Merrill	Merrill house N Ash	1	1000	5.00
King, Charles		1		3.00

	RESIDEN I			
NAME	Description and Value of	POLL	Total Valuation	Amount of Taxes
King, Estella		11	>	5.00
Kloss, Anna	Cottage, garage & land Homestead Highland st	1	3000 4200	94.50
Knowlton, Harold E	Tromestead Triginand St	1	4200	5.00
Knowlton, Ona V LaBrique, Ira G	_	1 1		5.00 5.00
LaBrique, Mary D LaBrique, William P		1	0000	5.00
Lafoe, George A	Homestead Church st House Carr ave	1	3300 2500	108.95 78.75
LaLonde, Thelma L Lamson, R S	 Boat	1	100	5.00 3.15
Lambert, Frank H	G wood 400	, - ,	100	5.15
	Homestead & land 1000 2 horses 400			
Ladner, Geo	2 cows 120		1920	65.48
Lane, Michael		$\begin{vmatrix} 1 \\ 1 \end{vmatrix}$		$5.00 \\ 5.00$
Landroche, Elsie Lamond, Fred		1 1		$5.00 \\ 5.00$
Lamond, Josie W	Homestead Depot st	1	1500	54.25
Landroche, Amazalie A Landroche, Arthur M	Homestead River st	$\begin{vmatrix} 1 \\ 1 \end{vmatrix}$	900	$\frac{5.00}{33.35}$
Landroche, Madalene Lawlor, James	Store building Main st	1	2250	$\frac{5.00}{70.88}$
Leavitt, Florence		1		5.00
Leavitt, Guy L Leavitt, Irene C	Homestead Cottage	1	2500	83.75 5.00
Lemire, Amanda Lewis, Edw	D11 1	1	F00	5.00
Longley, Celestain F	Ruell house	1	500	$15.75 \\ 5.00$
Longley, Marion D & C F Lord, Ethel M	Homestead N Ashland	1	2500	83.75 5.00
Lord, Winfield C	Homestead River st 1600	1	200	
Lyford, Colby R	Land River st Exempt 1000 850	1	600	18.90
	Homestead N H road 2500 Storehouse & g wood 150		3500	115.25
Lyford, Irene B	Storenouse & g wood 100	1	3300	5.00
Lynch, Margaret Mathieu, Mrs M A		1		$\frac{5.00}{5.00}$
Marshall, Katherine McKay, Richard		1		5.00
McKay, Evelyn		1 1		$\frac{5.00}{5.00}$
McKinley, Wm McKinley, Mrs Wm		1 1		$5.00 \\ 5.00$
McDuffy, Chas		1		5.00
McDuffy, Lena M	10	1		5.00

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Valuation Total	Amount of Taxes
Mardin, Elizabeth		1		5.00
Magoon, Mildred		1		5.00
Mabry, Geo H & Anna C	Camp Pease shore		1200	37.80
Manness, Richard A	House cor Church & Mill st		2500	78.75
MacMillan, Effie & Helen	Cottage & 1d Squam lake		3700	116.55
McCarthy, John P	}	1	1	5.00 5.00
McCarthy, Rita	Hamastond Mill at	$\begin{vmatrix} 1 \\ 1 \end{vmatrix}$	2500	83.75
Mailhot, Jennie Mailhot, Wilfred J	Homestead Mill st	1	2000	5.00
Maine, Edna C		1		5.00
Maine, Sam R	Homestead Highland	1	2800	93.20
Marcroft, Chas D	Tromestead Inginana	~		
and Violet	Carr house Thompson st	2	2000	73.00
Marcroft, Emma B	1	1		5.00
Martin, Audley		1		5.00
Marcroft, S D Sr	House Winter st		2500	78.75
Marcroft, S D Jr		1		5.00
Marsh, Agnes		1	1000	5.00
Marsh, Elmer L	Homestead Mill st	1	1000	36.50
Martin, Bert A	Homestead Depot st	1	3000	99.50
Martin, Fannie L		1 1		5.00 5.00
May, Helen E	Changed house Divon at	1	2500	
May, Raymond T	Shepard house River st Camp N H road	-	150	4.73
MacKay, Malcolm	Camp N H Toad	1	100	5.00
MacDonald, Harold MacDonald, Helen		1		5.00
McGlone, Rodger J	Hmstd & grge Main st 4500	1		0.00
inculone, wought b	Exempt 1000	ĺĺ	3500	110.25
Martin, Ruby A		1		5.00
Mathews, Albert		1		5.00
Mathews, Mrs Albert	İ.	1		5.00
Madore, Blanche		1		5.00
Meakin, John	House Winter st		2000	63.00
Meredith Village	Bowen hse Thompson 1500			
Savings Bank	Read land 25			
	Brown block 6000 Beers house Depot st 2000		9525	300.04
N/ 'II T'I'	Beers house Depot st 2000	1	9525	5.00
Merrill, Lilia		1	}	5.00
Merrill, Leon J Merrill, Dorothy A		1		5.00
Mills, George A	Eastman Mill River st		1800	56.70
Mills, Grace E	2000	1		5.00
Merrow, Maria H	House Highland st 6500			
,	House Highland rear 3500		10000	315.00
Methodist Society	House Hill st		2250	70.88
Micklon, Eleanor		$\mid 1 \mid$		5.00

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Micklon, Raymond	Homestead E Main st 4500 1 cow		3630	114.34
Mills, Caroline I Mills, Floyd S	Homestead N H road 1700 Exempt 1000	1	700	5.00
Mitchell, Eugene	Hmstd Washington st 3100 Exempt 1000		2100	
Mitchell, Mabel Mitchell, Mary G	25a woodland Avery road	1	300	
Minnon, Esther Morrill, Edw J	150	1		5.00 5.00
Morrill, George H Morrill, Jos.	1 cow	1	275 2000	13.66 68.00
Morrill, Marion Morrill, Mary B	G wood 1000	1	2000	5.00
Morrill, Margaret H	175a homestead 2500	1	3500	$115.25 \\ 5.00$
Mt Prospect Lodge A F & A M Morrison, Clifton C	Shepard block House Thompson st 2800		25000	787.50
morrison, onton o	Woodlot Thompson st 125 Wood growing 375	-	3300	103.95
Morrison, Ruth E Morse, Delia D	House Highland st	1	5500	173.25 5.00
Morse, Eva M Morse, Harvey J	Homestead Winter st	1 1	2600	5.00 86.90
Morse, Robert L Morton, Alfred C	House Thompson st Tilton & Brace land 300 Homestead 1800 33a Cotton fld & pstr 1150	1	2500	83.75
Morton, Charlotte	G wood 350	1	3600	118.40 5.00
Morton, Dorothy Morton, Elton H		1 1		5.00 5.00
Morton, Evelyn R Morton, Mary D	Woodlot 300 G wood 300	1 1	600	5.00
Morton, Philip I Moulton, Theodora M	Barrett house River rd	1 1	2500	83.75 5.00
Murdock, Aleen J Murdock, Harry S	Filling station W Main st	1	800	5.00 30.20
Morton, Mildred Murdock, Mary A		1 1		5.00 5.00
Murdock, Philip W Murray, Hester	House Paper Mill road Homestead Main st		500 4000	15.75 126.00

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	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Nichols, Alice B Nichols, Blanche M Newton, Guinevere Nichols, Ernest Nichols, Julia F Newton, Richard T	Block Monument sq 1800 Homestead & tenement 5000 House Winter st 4500 Homestead Main st Garage Winter st Homestead Church st	1 1 1 1	11300 3500 500 3500	355.95 115.25 5.00 15.75 115.25 5.00
Nielsen, K B and Mary E Nielsen, K B Normand, Eleanor Nielsen, Mary E Normandin, Alfred Noyes, Hazel	Lewis house 4700 Stock in trade 3000 Woodlot 100 Two houses W Main st	1 1 1	4700 3100 700	97.65 22.05 5.00 5.00 5.00
N H Electric Corp Inc Ober, Allen K	4 miles district line 40a Eastman woodlot 200 50a Avery woodlot 520 1 horse 100 12a Stevens field 300 150a farm 3500 16 cows 2025 2 neat stock 80	1	800	25.20
Ober, Marjorie A Orton, Harriet C Orton, Leon M Ordway, Jesse Ordway, Mabel Olkkonen, Reemi J Olkkonen, C Nancy Page, Albert Page, Elizabeth	G wood 150 Homestead Highland st	1 1 1 1 1 1 1	6405 6500	206.76 5.00 5.00 209.75 5.00 5.00 5.00 5.00 5.00
Packard, Gertrude M S Packard, L W Co., Inc Packard, Pauline L	Stock in trade 100000 Mills & machinery 160000 Homestead Highland 34500 Bungalow 3000 G wood 500	1		5.00 8190.00 1202.00
Packard, L W Page, Gladys Paquette, Sylvia Paquette, Belonie Paquette, Ernest J Paquette, Honore Paquette, Rhenda B	Brown house off Winter House Thompson st	1 1 1 1 1 1	2000 2500	5.00 5.00 68.00 5.00 83.75 5.00 5.00

	RESIDENT				
NAME	Description and Value of		POLL	Total Valuation	Amount of Taxes
Parkhurst, Mabel K Patten, Grace E Patten, Frank Patterson, Delma S	House E Main st		1 1	1600	50.40 5.00 5.00
Heirs of Pearson, Flora M	Homestead Washington	st	1	2800	88.20 5.00
Pearson, Herman W Pease, Benj. Heirs of	Homestead No Ashland G wood	100	1	1200	42.80
Pease, Brett & Iva Pease, Harl	½a mill lot on lake	5900 1400		6000 750	189.00 23.63
Pease, Madge	G wood	100	1	4500	$141.75 \\ 5.00$
Peaslee, Edna T Pepin, Dorothy Pepin, Wilfred O	Homestead River st		1 1	1500	52.25 5.00
Perkins, Virene	60a Morton farm		1	4500	146.75 5.00
Perkins, J Frank Heirs Perkins, Harold	2 tenement hse Winter Boathouse Homestead Main st	st	1	2000 500 2000	63.00 15.75 68.00
Perry, Annie E Perry, John F Perry, Emma	Homestead Main st		1 1	2000	5.00 5.00
Perry, Norman	G wood 250a Curtis house	500 3500	1	4000	131.00
Patterson, Ned F Perry, Marion L Pillsbury, Bessie Pillsbury, Roland N			1 1 1 1		5.00 5.00 5.00 5.00
Platt, Ashley	Homestead Pleasant st 4 2 ten hse Pleasant st 5 1 house Pleasant st	4500 3000 500	1	8000	257.00
Platt, Charles G Platt, Frances M Plant, Elmer R	G wood 10a Sanborn land	200 50	1 1 1		5.00 5.00
Plummer, Geo F Plymouth Airport Inc	Holderness school land House Squam lake Homestead Depot st Aviation field	250 400		4500 4000 1000	146.75 126.00 31.50
Plymouth Guaranty Savings Bank Poulin, Napoleon	Block Main st House Carr ave			5000 2750	157.00 86.63
Pratt, O M Preston, Walter Previdi, Jos M	20a Eastman pasture House Mill st	1600	1	100 900	3.15 33.35
	G wood Store building	400 3500 1000		6500	209.75
	22			-0000	

	TESIDEN I			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxe
Prevost, Jos A	House River st	1	1500	52.25
Proulx, Camillia N Proulx, Harold Provencher, Henry	Homestead Hill st House Glove st 2500	1 1 1	3200	5.00 105.80
· · ·	House River 2800	1	5300	$171.95 \\ 5.00$
Provencher, Leona M Provencher, Robert H	 Homestead Cottage st	$\begin{vmatrix} 1 \\ 1 \\ 1 \end{vmatrix}$	3400	5.00
Pryor, Thomas Pryor, Winifred Public Service Co	,	1	3400	5.00
Public Service Co of N H	Transmission lines 4 44-100 miles 22200 Transmission lns 2 mi 4200 Transformer station 5400		31800	1001.70
Puccetti, Assinnati Puccetti, Alfred J Puccetti, Dorothy D	D. 11	1 1 1		5.00 5.00 5.00
Puccetti, Rafaello Heirs of	Red house River st 1500 Homestead River st 1500 House River st 1000 House Gordon st 1500			
Randall, Dorothy	Block Main st 10000 30a Keniston land 1000	1	16500	519.75
	1 c pump 160		1160	41.54
Renfrew, Olin M	House Calley road		1800	
Read, Lida M	Homestead Winter st	1	2800	
Robinson, Adaline		1		5.00
Randall, Geo		1		5.00
Renfrew, Nellie	Deat	1	950	5.00
Ridley, A S	Boat	1	350	$11.03 \\ 5.00$
Robie, Ida Rogers, Mrs Leon		1		5.00
Russell, Byron H		1		5.00
Rose, Robert	G wood 200			0.00
10000, 1000010	40a Kelley ld N Ash rd 100		300	9.45
Richards, Orlando H	Gammons block	1	5000	162.50
Richelson, Louis	Store and ten Main st		4000	
Rice, Rose B	Block Main st		6500	204.75
Roby, Edwin M	80a Calley woodlot 200	1		
	G wood 400		600	
Robie, Jessie	Homestead Highland st	4	2800	88.20
Robie, Edw R	Homestead Cottage st	1	2500	5.00
Robinson, Mary P	Tromesteau Cottage St	1	2500	78.75 5.00
Robinson, Helen M Robinson, Herman A	Homestead River st	1	2500	78.75
Robinson, Thelma		1	2000	5.00
Robinson, Lenna J		1		5.00
Robinson, Louis G		1		5.00

	TELSIDEN I				
NAME	Description and Value o		POLL	Total Valuation	Amount of Taxes
Robinson, Clarence Rock, Eleanor B			1 1		5.00 5.00
Rock, Jessie B			1		5.00
Ruell, Jos Ruell, Merilda M	Homestead Hill st	l	1	1500	52.25
Russell, Elizabeth Heirs	Homestead Main st		1	1000	$\frac{5.00}{31.50}$
Sanborn, Caroline E	Tiomestead Main St			1000	01.00
and H C	Cottage and land	4500	4	3750	118.13
Sanborn, Edgar W	Hmstd Highland st 4 Icehouse and land	500	1		
		1000			
	Storehouse	500			
	Filling station 4 2 c pumps	$egin{array}{c} 4500 \ 320 \end{array}$		ł	
	Stock in trade	500	ĺ	12120	381.78
Sanborn, Mabel M Salle	T 1 1		1	F0	5.00
Sanborn, Melvira	Land near dump ½ homestead 1	1250		50	1.57
,	½ Dean field	425			
	Granite shed and	1000	١,	2675	04.96
Sanborn, Florence D		1000 1250	1	2675	84.26
	½ Dean field	425			
Sanborn, Harriet A &	Mill and stock 1	1000	ļ	2675	89.26
Etta Harris	House Depot st		i	3000	94.50
Sanborn, Jason E	Carr land	300			0 2.00
	Shore lot G wood	400	[1900	97 90
Sargent, Anna	Wood	500	1	1200	37.80 5.00
Shepard, Lillian I			1		5.00
Shaw, Jasper		1	1		5.00
Shaw, Jeanette Spiller, Leonal			1 1		$5.00 \\ 5.00$
Spiller, Catherine E			$\overline{1}$		5.00
Spiller, Catherine E Shaw, Harold Shaw, Mrs Harold			1		5.00
Sanborn, Melville C	G wood	150	1 1		5.00
Zumerin, internite C	Sprout land	50			
Sankana Basa B		1350		1550	53.83
Sanborn, Ross P Sanborn, Sadie E	Kelley house Collins st	200	1	200	6.30 5.00
Sargent, Amelia Heirs	House River st		_	1600	50.40
Sargent, Arthur C			1		5.00
Sargent, Ida H Scott, Robert G	 Leavitt farm 1	1500	1 1		5.00
	10 1	1000	_	2500	83.75
	9.4				

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Scott, Miriam D Shell Oil Co. Shepard, Flora Shepard, Laura G	2 pumps House W Main st	1 1 1	170 3000	94.50 5.00
Shepard, Theron S Shepard, Thos. C	Homestead and garage 3100 Bungalow 1800 Pasture 400		5300	5.00 171.95 5.00
Simons, Alice K Simons, Don Small, Chas L	80a farm	1		5.00
Small, Mary E	1 horse 50 Calley house and land 700 15a Eastman field 300	1	2300 1000	31.50
Small, Howard A Smith, Adelbert Smith, Marcia C	2 houses Collins st	1	2800	5.00
Smith, Donald B Smith, Edw H Shallow, Clara Stucki, Helen Smith, Everett B	G wood 250	1 1 1 1		5.00 5.00 5.00 5.00
Smith, E B & O W and Gladys Tatham	Huckins land 250 Bungalow 7 Pines rd 800 Mills land 500 65a farm 2400		1300	40.95
Smith, Elois R Smith, Forrest D Smith, James A	G wood 600 Cotton hse Mechanic st 1600	1 1	3500	110.25 5.00 5.00
Siller, James A	3½a land Squam bridge and boathouse 2600 3 boats 300 Stock in trade 200		4500	146.75
Smith, Dorothy J & John W Stiles, Mrs Henry J	Benton place	1 1	700	
Smith, Mary L Stafford, Geo C & Sons Smith, Minnie Smith, Mildreth C	Filling station Main st Homestead Winter st Homestead Winter st	1 1 1	4500 3500 3500	141.75 110.25
Smith, Vernon F Socony Vacuum Oil Co	Buildings 8500 Land 1500			0.00

Description and Value of Real and Personal Property		RESIDENT			
Tanks 7500 3 c pumps 480 500 500 100 500 500 100 5	NAME		POLL	Total Valuation	Amount of Taxes
State Oil Co. Stock in trade 3185 26165 824.20 7.88 5.00		117.17	(
State Oil Co. Sommers, Sylvia Spaulding, Harry R Homestead 4500 1 5000 162.50 5000 162.50 5000 5.00 5.00 5					
State Oil Co. Sommers, Sylvia Spaulding, Harry R Homestead 4500 1 5000 162.50 5.00 162.50 16				26165	824.20
Spaulding, Harry R	State Oil Co.				
Land 500 162.50 5.00					5.00
Spaulding, Lawrence M Spaulding, Lillian M Spaare, Doris St. Arnauld, Alcide St. Arnauld, Lucien St. Arnauld, Xavia Heirs Land 400 House and garage 3100 5.00 5.00 Stewart, Leo Stewart, Alice Stewart, Alice Stewart, Bernadette Sorrell, Ames Stevens, Philip E & I boat Stevens, Hattie R Camp Winter st Stevens, Hattie R Stevens, Hattie R Stevens, Wilbur Stevens, Wilbur Stevens, Wilbur Stevens, Wilbur Stevens, Wilbur Stevens, May L Steward, May L Sterw, May L	Spaulding, Harry R		1	~~~	100 50
Spaulding, Lillian M Speare, Doris Land and camps 1 5000 157.50	Shoulding Laurence M	Land 500	1	5000	
Speare, Doris St. Arnauld, Alcide St. Arnauld, Lucien St. Arnauld, Lucien St. Arnauld, Xavia Heirs Land 400 House and garage 3100 3500 110.25 5.00 Stewart, Leo Stewart, Bernadette Stevens, Philip E & House & Id Leavitt rd 6100 Leavitt Id So Lvitt rd 1000 Gwood 400 7800 245.70 100 3.15 100 3.1					
St. Arnauld, Alcide St. Arnauld, Lucien 5.00 St. Arnauld, Xavia Heirs Land 400 Stewart, Leo Stewart, Alice 1 5.00 Stewart, Bernadette 5.00 5.00 5.00 Stevens, Philip E & Marian S 1 5.00 5.00 Stevens, Philip E & Clara A House & Id Leavitt rd 6100 6 7800 245.70 Stairs, Chester J & Clara A House River road 2 3500 120.25 Stevens, Florence Felch house 500 1 500 Stevens, Florence Felch house 500 1 500 Stevens, Wilbur 1 cow 50 1 50 6.57 Stiles, Henry J 1 cow 50 1 500 20.75 5.00 5.00 99.50 5.00 99.50 5.00 99.50 5.00 99.50 5.00 99.50 5.00 99.50 99.50 99.50 99.50 99.50 99.50 99.50 99.50 99.50 99.50 99.50		Land and camps	_	5000	
St. Arnauld, Xavia Heirs Land 400 Stewart, Leo Stewart, Alice 1 5.00 Stewart, Bernadette 5.00 5.00 Sorrell, Ames 1 5.00 Stevens, Philip E & Marian S 1 400 House & Id Leavitt rd 6100 7800 245.70 Leavitt ld So Lvitt rd 1000 7800 245.70 Stairs, Chester J & Clara A House River road 2 3500 120.25 Stevens, Hattie R Camp Winter st 100 3.15 Stevens, Florence Felch house 500 1 500 Stevens, Wilbur 1 cow 50 6.57 Stiles, Henry J 1 cow 50 5.00 Straw, May L House 1 3000 99.50 Suffill, Alice V 1 3000 99.50 Swayne, Meda M Homestead E Main st 1 3000 99.50 Swayne, Meda M Howestead E Main st 1 200 11.30 Tatham, Gladys R 2 horses 1 175 10.51 <td< td=""><td>St. Arnauld, Alcide</td><td></td><td></td><td></td><td></td></td<>	St. Arnauld, Alcide				
House and garage 3100 1 3500 110.25 5.00 5.0	St. Arnauld, Lucien	400	1		5.00
Stewart, Leo 5.00 Stewart, Alice 5.00 Stewart, Bernadette 5.00 Sorrell, Ames 1 boat 300 Stevens, Philip E & House & Id Leavitt rd 6100 House & Id Leavitt rd 6100 7800 245.70 Stairs, Chester J & Clara A House River road 2 3500 120.25 Stevens, Hattie R Camp Winter st 100 3.15 Stevens, Florence Felch house 500 1 500 20.75 Stevens, Wilbur 1 cow 50 1 500 20.75 Stles, Henry J House 1 3000 99.50 5.00 Straw, May L House 1 3000 99.50 5.00 Straw, May L Homestead S Main st 1 1800 61.70 5.00 Swayne, Meda M Homestead E Main st 3000 99.50 300 99.50 Swayne & Goddard House & land Glove st 1 200 11.30 150 47.25 Tanguay, Arthur J House & land Glove st 1 175 10.51 5.00 Tatham,	St. Arnauld, Aavia Heirs	1		2500	110.95
Stewart, Alice 1 boat 300 5.00	Stewart, Leo	House and garage 5100	1	3300	
Stewart, Bernadette Sorrell, Ames Stevens, Philip E & House & ld Leavitt rd 6100 Leavitt ld So Lvitt rd 1000 G wood 400 7800 245.70	Stewart, Alice				
Stevens, Philip E & House & ld Leavitt rd 6100 Leavitt ld So Lvitt rd 1000 G wood 400 7800 245.70	Stewart, Bernadette				
Marian S House & Id Leavitt rd 6100 Leavitt Id So Lvitt rd 1000 G wood 7800 245.70 Stairs, Chester J & Clara A House River road 2 3500 120.25 Stevens, Hattie R Camp Winter st Stevens, Florence Felch house 500 1 500 20.75 Stevens, Wilbur Stles, Henry J Stles, Henry J Straw, May L Straw, May L Suffill, Alice V Suffill, Alice V Suffill, Thomas H Homestead S Main st Swayne, Meda M Homestead E Main st Tagliabue, Nina Heirs of 70a farm Hicks hill 1080 Wood 420 1 3000 99.50 300 99.50 Swayne, Meda M Tagliabue, Nina Heirs of Tatham, Gladys R Tatham, Leonard M Trabucco, Camilia Thompson, Ethel M Thompson, Louise H 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sorrell, Ames	3 1 1 000	1		5.00
Leavitt ld So Lvitt rd 1000 G wood 400 7800 245.70					
G wood 400 7800 245.70	marian 5				
Clara A House River road 2 3500 120.25 Stevens, Hattie R Camp Winter st 100 3.15 Stevens, Florence Felch house 500 1 500 20.75 Stevens, Wilbur 1 cow 50 1 50 6.57 Stiles, Henry J House 1 3000 99.50 Straw, May L House 1 3000 99.50 Suffill, Alice V Homestead S Main st 1 1800 61.70 Swayne, Meda M Homestead E Main st 3000 99.50 Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Toa farm Hicks hill 1080 47.25 Tatham, Gladys R 2 horses 1 1500 47.25 Tatham, Leonard M Trabucco, Camilia 1 5.00 5.00 Thompson, Ethel M 5.00 5.00 5.00				7800	245.70
Stevens, Hattie R Camp Winter st 1 100 3.15 Stevens, Florence Felch house 500 1 500 20.75 Stevens, Wilbur 1 cow 50 1 50 20.75 Stiles, Henry J 1 50 6.57 5.00 Straw, May L House 1 3000 99.50 Suffill, Alice V Homestead S Main st 1 1800 61.70 Swayne, Meda M Homestead E Main st 1 3000 99.50 Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Toa farm Hicks hill 1080 1500 47.25 Tanguay, Arthur J House & land Glove st 1 200 11.30 Tatham, Leonard M Trabucco, Camilia 1 5.00 Thompson, Ethel M 5.00 1 5.00			.		
Stevens, Florence Felch house 500 1 500 20.75 Stevens, Wilbur 1 cow 50 1 50 6.57 Straw, May L House 1 3000 99.50 Suffill, Alice V House 1 3000 99.50 Suffill, Thomas H Homestead S Main st 1 1800 61.70 Swayne, Meda M Homestead E Main st 1 3000 99.50 Swayne & Goddard Homestead E Main st 3000 99.50 Tagliabue, Nina Heirs of Tola farm Hicks hill 1080 1500 47.25 Tanguay, Arthur J House & land Glove st 1 200 11.30 Tatham, Leonard M Trabucco, Camilia 1 5.00 5.00 Thompson, Ethel M 5.00 5.00 5.00 5.00			2	t 1	
Stiles, Henry J House 1 3000 99.50 Straw, May L House 1 3000 99.50 Suffill, Alice V 5.00 5.00 Suffill, Thomas H Homestead S Main st 1 1800 61.70 Swayne, Meda M Homestead E Main st 1 3000 99.50 Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Toa farm Hicks hill 1080 1500 47.25 Tatham, Gladys R 1 2 horses 1 10.51 Tatham, Leonard M 1 1 5.00 Trabucco, Camilia 1 5.00 Thompson, Ethel M 1 5.00 Thompson, Louise H 1 5.00	Stevens, Hattle K		1		
Stiles, Henry J House 1 3000 99.50 Straw, May L House 1 3000 99.50 Suffill, Alice V 5.00 5.00 Suffill, Thomas H Homestead S Main st 1 1800 61.70 Swayne, Meda M Homestead E Main st 1 3000 99.50 Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Toa farm Hicks hill 1080 1500 47.25 Tatham, Gladys R 1 2 horses 1 10.51 Tatham, Leonard M 1 1 5.00 Trabucco, Camilia 1 5.00 Thompson, Ethel M 1 5.00 Thompson, Louise H 1 5.00	Stevens, Florence Stevens, Wilbur				
Suffill, Alice V Homestead S Main st 1 1 1800 61.70 Swayne, Meda M Homestead E Main st 1 3000 99.50 Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Toa farm Hicks hill 1080 100 94.50 Tanguay, Arthur J House & land Glove st 1 200 11.30 Tatham, Gladys R 2 horses 1 175 10.51 Tatham, Leonard M Trabucco, Camilia 1 5.00 Thompson, Ethel M 1 5.00 Thompson, Louise H 5.00	Stiles, Henry J				
Suffill, Thomas H Homestead S Main st 1 1800 61.70 Swayne, Meda M Homestead Homestead E Main st 1 3000 99.50 Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Tollow Archur J Wood 420 1500 47.25 Tanguay, Arthur J House & land Glove st 1 200 11.30 Tatham, Gladys R 2 horses 1 175 10.51 Tatham, Leonard M 1 5.00 5.00 Trabucco, Camilia 1 5.00 5.00 Thompson, Louise H 5.00 5.00	Straw, May L	House		3000	
Swayne, Meda M Homestead 1 3000 99.50 Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Toa farm Hicks hill 1080 1500 47.25 Tanguay, Arthur J House & land Glove st 1 200 11.30 Tatham, Gladys R 2 horses 1 175 10.51 Tatham, Leonard M 1 5.00 Trabucco, Camilia 1 5.00 Thompson, Ethel M 1 5.00 Thompson, Louise H 1 5.00	Suffill, Alice V	III		1000	
Swayne & Goddard Homestead E Main st 3000 94.50 Tagliabue, Nina Heirs of Toa farm Hicks hill 1080 1500 47.25 Tanguay, Arthur J Tatham, Gladys R Tatham, Leonard M Trabucco, Camilia Thompson, Ethel M Thompson, Louise H 1 1 1 5.00 Toal and Thompson, Louise H 1 5.00 5.00 5.00					
Tagliabue, Nina Heirs of 70a farm Hicks hill 1080 Wood 420 1500 47.25 Tanguay, Arthur J House & land Glove st 1 200 11.30 Tatham, Gladys R 2 horses 1 175 10.51 Tatham, Leonard M Trabucco, Camilia Thompson, Ethel M Thompson, Louise H 5.00 5.00			-		
Tanguay, Arthur J House & land Glove st 1 200 11.30 Tatham, Gladys R 2 horses 1 175 10.51 Tatham, Leonard M 1 5.00 Trabucco, Camilia 1 5.00 Thompson, Ethel M 1 5.00 Thompson, Louise H 1 5.00					
Tatham, Gladys R 2 horses 1 175 10.51 Tatham, Leonard M 1 5.00 Trabucco, Camilia 1 5.00 Thompson, Ethel M 1 5.00 Thompson, Louise H 1 5.00	m				
Tatham, Leonard M 1 5.00 Trabucco, Camilia 1 5.00 Thompson, Ethel M 1 5.00 Thompson, Louise H 1 5.00	Tanguay, Arthur J				
Trabucco, Camilia Thompson, Ethel M Thompson, Louise H 5.00 5.00 1 5.00	Tatham Leonard M	Z norses	_	175	
Thompson, Ethel M Thompson, Louise H 5.00 5.00					
	Thompson, Ethel M		1		
THORIDSON WEIGGROT Homogroud Highland 11 4000 191 00	Thompson, Louise H	TT: 11 1		4000	
Thomas, Helen 110mestead Highland 1 4000 151.00	Thompson, Margaret	Homestead Highland	1	4000	131.00
Thompson, Elizabeth M		į			
Thomas, Arthur L House River road 1 3500 115.25		House River road		3500	
Tide Water Asso Oil Co 1 E pump 85 2.68	Tide Water Asso Oil Co	1 E pump		85	2.68

	RESIDENT			
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
Timlin, L Adele Tubbs, Katherine	Farm Highland st 3500 G wood 1500		5000	157.50
Tubbs, Lee S Tobey, Fred C Tyler, Ada W	1 boat	1	200	5.00 6.30 5.00
Tracy, Harry Vachon, Anthony M	2 oxen	}	200	
and Grace Vachon, Grace I Vachon, Jessie M	House Carr ave	1 1	2100	66.15 5.00 5.00
Vaillant, Alice Vaillant, Albane Vaillant, Irene L	House River road	1 1 1	1200	5.00 52.80 5.00
Vaillant, Naomi D Vaillant, Thomas Vallier, Ada B Vallier, John	Homestead River road	1 1 1 1 1	2700	5.00 90.05 5.00 5.00
Vinton, Leon Vinton, Mrs Leon Vallier, Harold F		1 1 1		5.00 5.00 5.00
Verrill, Clarabelle Virtue, Dorothy A Virtue, Frank &		1		5.00 5.00
Florence Virtue, Frank	Homestead Depot st	1	3000	94.50 5.00
Volpe, Matilda Watson, Myron E	Camp Squam lake 65a cottage Highlnd st 3800 G wood 200		2500 4000	78.75 126.00
Wescott, Edna Wescott, Raymond	G wood 250 200 farm N Ashland rd 2500	1		5.00
Weisberg, Clayton P	3 horses 350 14 cows 1620 1 neat stock 40	1	4760	154.94 5.00
Weisberg, Vina V Weisberg, Flora B Weisberg, Max Wheeler, H W	Homestead River st	1 1 1 1 1	4500	5.00 5.00 146.75 5.00
Wheeler, Mary E Whitcher, Chas	House Cottage st	1	2000	5.00 63.00
Whitcomb, Margaret P Webster, Laurence J Wilder, Royce Whitcomb, Roscoe M	Perra house River rd 1 horse Drug store Main st 4900	1	2000 100	5.00 63.00 3.15
Willicomb, Roscoe Wi	Hmstd Thompson st 4500	1		

RESIDENT				
NAME	Description and Value of Real and Personal Property	POLL	Total Valuation	Amount of Taxes
	Stock in trade 4100		13500	
White Mt Power Co.	Pole line No Ashland		800	25.20
Worthen, Maude Williams, Mary F	House and land River rd	1	2300	$5.00 \\ 72.45$
Willoughby, Earl B	80a farm N Ashland rd2900	1	2000	12.40
winoughby, Earl B	2 cows 300	1		
	3 sheep 45			
	1 horse 50			
	1 neat stock 75	1 1		
	2 hogs 30			
W. 11 22 25	G wood 100		3500	115.25
Willoughby, Eva P	10- 1	$\begin{vmatrix} 1 \\ 2 \end{vmatrix}$		5.00
Witham, Cedric & Francena	10a house	2		
Francena	2 hogs 30		2780	97.57
White, Jas & Susan W	Ellis house School st 1100	} }	2100	31.01
White, sas a Susan W	Exempt 1000		100	3.15
White, Susan		1		5.00
Willoughby, Kyle	10a Holderness school lot 50			
	G wood 100		150	
Woodman, Hallie L	House Thompson st	1	1500	52.25
Wood, Harry F	Woodlot 50		200	2.00
Wasda Causis I	G wood 150	4	200	6.30
Woods, Garcia L Wright, Freda		$\begin{array}{c c} 1 \\ 1 \end{array}$		5.00 5.00
Woods, Cora E		$\begin{vmatrix} 1 \\ 1 \end{vmatrix}$		5.00
Yeaton, Edwin C	Homestead Mill st 3600	1		0.00
reaton, Lawin C	236 fowls 186		3786	119.26
Yeaton, Della	200	1		5.00
Yeaton, Mary R		1		5.00
York, Frank G		1		5.00
Young, George O		1		5.00
Young, Homer N	House River road	4	1500	47.25
Young, Lillian M		1		5.00
Young, Vernie I Zepiela, John		1 1		5.00 5.00
Zepieia, John		T		5.00

TAX RATE Per \$1,000.00—\$31.50

Veterans Liable to \$3.00 Poll Tax

Bickford, Ardie	3.00
Bruce, Robert B	3.00
Clough, Roy L	3.00
Cote, Harry L	3.00
Crawford, Ernest	3.00
Cote, John E	3.00
Dion, Lorenzo H	3.00
Derogon, Louis	3.00
Demers, Jos	3.00
Gingras, Clifford E	3.00
Gingras, Hiram	3.00
Grey, Earl	3.00
Harris, Roby	3.00
Hinds, Clarence	3.00
Hinds, Ralph	3.00
Hinds, James C	3.00
Keefe, George	3.00
Kelley, Truman	3.00
Mills, Floyd	3.00
Minnon, Joseph	3.00
Mitchell, E B	3.00
Miclon, Raymond J	3.00
McGlone, Rodger J	3.00
Maud, Thomas	3.00
Lord, Winfield	3.00
Lalonde, Godfrey	3.00
Robinson, Herman	3.00
Ruell, Ernest	3.00
Vachon, Almon	3.00
White, James	3.00
Rogers, Leon	3.00



School Report



OFFICERS OF ASHLAND SCHOOL DISTRICT 1944-1945

	Term	Expires
School Board	Leon M. Orton	1945
	Clifford E. Gingras, Chairman	1945
	Bert Martin	1946
	Lawson Glidden	1946
	Harry L. Cote	1947
	Lawrence Kelley	1947

Superintendent—Almon W. Bushnell

Treasurer—Lillian M. Young

Moderator—Thomas Pryor

Clerk—Gertrude Fifield

Auditors—Charles Swayne, Charles M. Calley

School Physician-Leon M. Orton, M. D.

School Nurse-Helen Fisher, R. N.

SCHOOL CALENDAR, 1944-1945

Schools Open
September 5, 1945
January 2, 1946
February 25, 1946
April 29, 1946

Schools Close December 21, 1945 February 15, 1946 April 19, 1946 June 14, 1946

Holidays

October 12, 1945—Columbus Day. November 12, 1945—Armistice Day. November 29-30, 1945 *—Thanksgiving Day May 30, 1946—Memorial Day.

* Thanksgiving vacation date is dependent upon Governor's proclamation.

ANNUAL REPORT OF DISTRICT TREASURER

Cash on hand July 1, 1943 \$ 46.54 Received from Selectmen: Appropriations for current \$27,888.00 year Dog tax 269.25 Received from State treasurer: State aid 2,079.18 Federal aid 1,030.45 Received from all other sources Sale of property 53.64 Tuitions 753.84 Total amount (balance and receipts) \$32,120.90 Less school board orders paid \$30,693.40 \$ 1,427.50 Balance on hand June 30, 1944

LILLIAN M. YOUNG,

District Treasurer.

FINANCIAL REPORT OF SCHOOL BOARD For Fiscal Year Ending June 30, 1944

Receipts

Income from local taxation, voted by district			7,888.00	
From Sources Other Than Taxation				
Dog licenses from selectmen Holderness school district, tuition Center Harbor school district, tuition Sale of property Total receipts from all sources	3,109.63 269.25 565.38 188.46 53.64	\$32	2,074.36 46.54	
Cash on hand July 1, 1943	-		40.04	
Grand total		\$32	2,120.90	
Expenditures				
Administration				
Superintendent's salary				
Frances R. Higgins, treasurer		\$	576.00	
Truant officer and school census				
Mrs. Clarence Hinds \$ Edwin R. Robie	5.00 25.00	\$	30.00	
Expenses of administration	_			
N. E. Tel. & Tel. Co. Frances R. Higgins, treasurer R. E. Lane Meredith Trust Co. Lillian Young	74.59 72.00 10.56 9.13 5.00			

Almon W. Bushnell Edson C. Eastman Co.	107.96	\$ 280.17
Instruction		
Teachers' Salaries—High School	ol	
John P. McCarthy Gloria Corriseau Anna Adams Hilda Ahearn Elizabeth Doe Marden Edward Haweeli Almon Carter Irene Leavitt Alice K. Simons Lillian Grossman Collector of Internal Revenue	3 2,321.58 1,020.42 120.10 98.30 1,174.72 932.48 1,298.00 50.00 1,260.78 1,110.80	
Conector of Internal Revenue		\$10,409.28
Teachers' Salaries—Elementary	•	
Barbara Jones Elizabeth Thompson Velma Erickson Irene Leavitt Ruth Joyce Helen Stucki Margaret Lynch Collector of Internal Revenue Rosalie Burrows Anna Sargent Anita Adams	\$ 1,044.00 574.00 1,146.00 120.00 1,094.24 1,086.00 1,044.00 777.30 942.40 1,037.60 363.90	\$ 9,229.44
Text Books—High School		
Silver, Burdett & Co. L. W. Singer Co. Allyn & Bacon University of Nebraska Southwestern Publishing Co. Webster Publishing Co. Carl Fischer, Inc.	\$ 89.27 50.98 8.29 11.96 22.35 3.09 7.42	

Anna M. Adams American Tech. Soc. J. B. Lippincott Co. American Book Co. The Macmillan Co World Book Co. Ginn & Co. Harcourt, Brace & Co. D. C. Heath & Co. Houghton Mifflin Co. Oxford Book Co. Text Books—Elementary		12.60 2.09 2.80 40.78 36.47 2.17 50.73 11.64 6.68 15.87 25.22	\$ 400.41
Frontier Press Co. American Book Co. The Macmillan Co. Ginn & Co. Houghton Mifflin Co. Silver, Burdett & Co. Beckley Cardy Co. Webster Publishing Co. Albert Whitman & Co.	\$	11.93 21.47 119.22 30.98 18.88 16.93 13.74 30.84 19.32	\$ 283.31
Scholars' Supplies—High Sc J. L. Hammett Co. The Record Print Pioneer Office Appliance C Holt & Bugbee Co. Southwestern Publishing Carey's Y. D. Pharmacy Laconia Hardware Co. Franklin Glue Co. Ralph S. Pease, Inc. W. B. Brown Cote's Food Market H. L. Cote E. E. Babb & Co. John S. Cheever Co. Phillips Paper Co.	\$ o.	2.00 12.50 19.13 37.63 17.19 22.69 1.25 2.58 12.17 3.81 23.02 45.46 16.74 195.87 38.56 184.79	

Boulia Gorrell Lumber Co. Carl Larson Webster Publishing Co. Brodhead-Garrett Co. M. F. Bragdon Paint Co.	77.25 5.60 7.71 36.23 5.23	\$ 767.41
Scholars' Supplies—Elementa	ry	
Carey's Edward E. Babb & Co. Phillips Paper Co. World Book Co.	.93 206.74 135.70 30.70	\$ 374.07
Flags and Appurtenances—E	lementary	
Edward E. Babb & Co.	9.00	\$ 9.00
Other Expenses of Instruction	n	
High School Martin Diploma Co. W. B. Brown School Supply Co. The Record Print John P. McCarthy News Map of the Week, Inc. State Board of Education M. N. Perkins Co. University of Nebraska Educator's Progress League Fred L. Tower Co. Edward E. Babb & Co. Americana Corporation Walter H. Baker Co.	8.00 22.00 36.00 3.00 5.00 4.84 129.50 9.00	\$ 361.17
Other Expenses of Instruction	n	
Elementary		
Martin Murray Co. Edward E. Babb & Co. Meredith News	25.20 10.71 10.00	

Visual Education Service Co. American Library Association Grolier Society, Inc.	2.00 on 2.00 66.15	\$	116.06
Janitor Service—High School			
Edwin R. Robie Haven Brown Richard Moulton Collector of Internal Revenue	511.12 27.50 10.00 50.60	\$	599.22
Janitor Service—Elementary			
Edwin R. Robie Collector of Internal Revenu	906.68 e 61.60	\$	968.28
Fuel—High School			
Alfred R. Jenness Ralph H. Smith Co. G. E. Kelsey D. E. Guyotte	86.00 36.00 18.00 80.00	\$	220.00
Fuel—Elementary		т	
Alfred R. Jenness D. E. Guyotte	272.50 156.51	\$	429.01
Water, Light and Janitors' Sup	plies	·	
High School			
W. B. Brown John S. Cheever Co. Socony Vacuum Oil Co. Gifford Supply Co. Ashland Paper Co. West Disinfecting Co. C. B. Dolge Co. Atlas Products Co. M. F. Bragdon Paint Co.	4.00 67.83 13.15 6.04 2.40 15.22 10.00 25.00 4.00	(P	145.04
_		\$	147.64

Water, Light and Janitors' Supplies

Elementary

John S. Cheever Co.	67.84	
Socony Vacuum Oil Co.	20.00	
Gifford Supply Co.	6.04	
Ashland Paper Mills	2.40	
C. B. Dolge Co.	40.54	
Atlas Products Co.	29.02	
M. F. Bragdon Co.	5.1 8	
	\$	171.02

Minor Repairs and Expenses

High School

W. B. Brown	50.00	
Ashland Highway Departme	ent 26.00	
Philip D. Spaulding	5.00	
E. M. Roby	1.50	
L. C. Smith & Corona		
Typewriters	10.75	
E. W. Sanborn	144.99	
F. R. Prescott	23.41	
T. C. Shepard	5.00	
Theron Shepard	25.00	
Fire Protection Co.	13.25	
Joseph W. Ladd	12.00	
Frank G. Estes	36.00	
Wayne Hughes	7.00	
Guy L. Leavitt	34.25	
C. W. Putney	30.83	
-	\$	424.98

Minor Repairs and Expenses

Elementary

W. B. Brown	58.11
Sears Roebuck & Co.	.95
Highland St., Sanitary	
Association	2.00
Wayne Hughes	12.00
Guy L. Leavitt	8.94

Alcide St. Arnauld Warren Telechron Co. T. C. Shepard Fire Protection Co. Edward E. Babb & Co. Carey's Y. D. Pharmacy Edward Dow Richard Hughes	14.63 1.60 361.16 20.00 22.20 53.92 2.65 2.00 5.00	\$ 565.16
Health Supervision—High So	chool	
Ashland District Nursing		
Association Leon M. Orton, M. D.	100.00 50.00	\$ 150.00
Health Supervision—Element	ary	
Y. D. Pharmacy Ashland District Nursing Association Leon M. Orton, M. D.	7.60 200.00 80.00	\$ 287.60
Transportation of Pupils		
Elementary		
George T. Cote		\$ 1,760.00
Other Special Activities		
High School		
Jones Express Theodora Moulton George T. Cote	$\begin{array}{r} 1.46 \\ 34.00 \\ 9.60 \\\end{array}$	\$ 45.06
Other Special Activities		
Elementary		
Jones Express Frontier Press Co.	1.55 24.56	
		\$ 26.11

Fixed Charges

Grand total

Tax for state wide supervision		
State treasurer	\$	710.00
Insurance and other fixed charges Gammons Insurance Agency	\$	371.20
Outlay for Construction and Equipment		
New Equipment		
Edward E. Babb & Co. \$ 45.00 H. H. Snow 75.00 Susan E. Clark 600.00 Harry L. Cote 6.00 Joseph Prevost 2.50 John P. McCarthy 228.30		956.80
Debt, Interest and Other Charges		
Payments of bills from previous year		
Edwin R. Robie	\$	25.00
Total payments	\$3	30,693.40
Cash on hand at end of year, June 30, 1944	\$	1,427.50

Respectfully submitted,

ASHLAND SCHOOL BOARD,

By Clifford E. Gingras, Secretary.

\$32,120.90

AUDITORS' CERTIFICATE

This is to certify that we have examined the books and other financial records of the School Board and District Treasurer for the fiscal year ending June 30, 1944, and find them correctly cast and properly vouched.

C. N. SWAYNE,C. M. CALLEY,

Auditors.

SCHOOL BOARD'S BUDGET FOR 1945-1946

Salaries of district officers	\$	50.00
Superintendent's salary		576.00
Truant officers and school census		30.00
Other expenses of administration		282.00
Teachers' salaries	24	1,535.00
Text books		624.00
Scholars' supplies		997.00
Flags and appurtenances		10.00
Other expenses of instruction		190.00
Light, janitor's supplies		148.00
Fuel	1	1,045.00
Janitor service	1	500.00
Minor repairs and expenses		695.00
Medical inspection and nurse		364.00
Transportation of pupils	1	1,760.00
Other special activities		180.00
Per capita tax		602.00
Insurance		372.00
New equipment		400.00
Total estimated payments	\$34	1,360.00

Estimated Income (Other Than by Taxation)

Dog tax	\$ 200.00	1
Federal aid	547.00	1
State aid	615.00	
Tuition	2,033.00	
Balance, June 30, 1945	(estimate) 420.00	1
		\$ 3,815.00
Amount to be raised by	taxation	\$30,545.00

TABLE OF ATTENDANCE STATISTICS

School Year Ending June 30, 1944

School and Teacher	No. Half Days School in Session	Total Enrollment	No. Pupils (Average Membership)	Percent of Attendance	Number Tardinesses Per Pupil	Number Not Absent or Tardy
Senior High School	353	112	101.3	95.0	2.6	7
Junior High School						
Grade 8	353	25	22.6	94.9	1.3	1
Grade 7	353	26	23.0	95.9	2.7	2
John P. McCarthy Alice K. Simons Lillian Grossman Elizabeth Marden Gloria Corriveau Almon Carter Edward Haweeli Barbara Jones Elizabeth Thompson						
Grade 6						
Ruth S. Joyce	354	29	27.2	97.3	0.3	6
Grade 5						
Helen D. Stucki	354	3 2	28.7	95.1	0.2	3
Grade 4						
Velma C. Erickson	354	22	19.3	96.6	0.3	2

Grade 3						
Margaret T. Lynch	354	20	19.0	94.6	1.6	2
Grade 2						
Rosealie Burrows	3 54	29	23.8	96.3	0.7	2
Grade 1						
Anna A. Sargent	354	28	25.8	92.7	0.6	1
All Ashland schools	354	323	290.69	95.19	1.5	26
All Ashland schools	394	545	490.09	99.19	1.0	20

Number of Tuition Pupils

	High	
District of Residence	School	Elementary
Bridgewater	4	
Center Harbor	1	
Holderness	7	
New Hampton	11	1
Total	23	1

TEACHING STAFF AND SCHOOL ENROLLMENT Fall Term, 1944

High School	Enroll	ment
Grade 12	24	
Grade 11	28	
Grade 10	33	
Grade 9	27	
Grade 8	21	
Grade 7	30	
Teachers		7000
John P. McCarthy		
Alice K. Simons (resigned)		
Marguerite O'Neil		
Lillian Grossman		
Barbara Jones		
Almon Carter (resigned)		
George F. Tewksury		
Mildred Stephens		
Mildred Colby		TE.
Joseph P. Nolan		
Elementary		
Grade 6—Ruth S. Joyce	31	
Grade 5—Helen D. Stucki	18	
Grade 4—Velma C. Erickson	19	
Grade 3—Margaret T. Lynch	29	
Grade 2—Rosealie Q. Burrows	24	
Grade 1—Anna Sargent	29	

Music Supervisor

Carolyn Gove

REPORT OF SUPERINTENDENT OF SCHOOLS

In days like these, it is necessary for education, like industry and other phases of civilization, to do more than mark time or just keep going at a traditional rate. We must work fast, or be accused of providing opportunities that are "too little and too late". The great difficulty lies in perceiving the proper direction in which to move, and in avoiding steps which represent wasted motion or costly mistakes.

Better health of school children is one aim of unquestioned worth. Our school lunch program, providing nutritious noon meals at low cost, is proving its value in better attendance and more effective learning. By taking advantage of Federal funds, the cost to pupils and community is kept at a minimum. The emphasis on physical education, which is now a required part of the high school curriculum, is another valuable feature of our present program. This work should also be emphasized in the elementary grades.

Our course in mechanic arts, which consists almost entirely of woodworking, is handicapped by lack of space. In order to provide a suitable place for this type of instruction, the school board has made a tentative agreement to purchase from Walter Brown for \$1,700.00, a building quite near the school which seems to be well adapted to this purpose. This transaction, if approved by vote of the district, will make possible the installation and use of metal working machinery, which is already being made available for schools as surplus equipment not needed for the war effort.

Along with our plans for an improved curriculum, better accommodations, and modern equipment, we must bear in mind that much of the time we must carry on "business as usual" in our classrooms. The strain and worry of war, which affects almost every family, should have some antidote as far as our children are concerned; and they should be entitled to nor-

mal play, normal growth, and a fundamentally sound background of character and knowledge.

This means, first, that the schools must provide opportunity for children to serve and to develop responsibility. Many such activities are carried on today. A "Bundle Day" last October provided, from the six districts of this supervisory union, nearly a ton of used clothing for needy children here and abroad. The milkweed pod collection, providing floss intended for sailors' life jackets, netted over \$90.00 worth at 20 cents a bag, all schools in the union doing their share. Many pupils from time to time write letters to service men, buy war stamps and bonds, and do their share in many other ways.

In the second place, the schools must keep up the standards of basic education. Soldiers need to read and write accurately or they will misinterpret orders. The multiplication table is more necessary than ever, as mathematics is the basis of so many military calculations. In this real sense, "business as usual", meaning stress on the old-fashioned fundamentals, is vitally important.

As a third point, the school and home together should strive to keep the emotional stress of war from spoiling the childhood of our boys and girls. The children cannot help being conscious of the presence of anxiety in their home or on the part of the teacher. But laughter, play, rest, and freedom from fear are as necessary for normal growth as are study, work, and responsibility.

Finally, it has been said that the foreign policy of a nation is made in the nursery. A child who is taught, at the age of four, not to pick on a younger or weaker playmate, is less apt to favor imperialistic domination by his government when he is forty. Just as we are learning now to wage war, we must learn—beginning now—to wage peace. Our children as well as adults need to be interested in and informed about

world affairs. Only by intelligent effort shall war be eliminated from the earth, the sea, and the air.

Respectfully submitted,

ALMON W. BUSHNELL,

Superintendent of Schools.

HEADMASTER'S REPORT

During the present school year there have been a number of changes in the high school teaching staff. The new members are Miss Mildred Stephens, commercial subjects; Miss Mildred Colby, home economics; Miss Marguerite O'Neil, English and history; Joseph Nolan, physical education, mathematics, and history; George Tewksbury, shop; Miss Carolyn Gove, music.

Mrs. Alice K. Simons, who has taught in the Ashland High School for twenty-five years resigned from the faculty in December. Mrs. Simons has been untiring and unselfish in working for the interests of the students, both in the classroom and in extra-curricular activities. Her strength of character, her many thoughtful acts of kindness, her patience and understanding, and her fine example of wholesome living have left an indelible imprint on those who have studied under her direction, and her fine influence has been enshrined in their hearts to be a living monument of her integrity and her sincerity.

World Problems, a course that deals with modern political, economic and social problems, has been made available to seniors this year. Human Behavior, a course in basic psychology, is a new course that may be elected by juniors or seniors. Theoretical economics has been replaced by a practical course with emphasis on the application of economic theory to concrete cases.

The popularity and value of the shop course has focused attention on its needs. In the last half of the school year, the work in this department will be enhanced by the addition of shop mathematics and blue print reading. A study of the needs of the shop has resulted in the laying out of a program for its expansion. The plan provides for the gradual introduction of machine shop practice, automobile mechanics, electric welding, and sheet metal work.

To the members of the school board, the superintendent of schools and all others who, through their interest and cooperation, have assisted and encouraged me in my work, I am deeply grateful.

Respectfully submitted,

JOHN P. McCARTHY,

Headmaster.

ROLL OF PERFECT ATTENDANCE School Year 1943-1944

Velma Baker Shirley Brock Nancy Brown Shirley Brown John Cote Priscilla Cote Theresa Cote Sherburne Dame Albert Dow, Jr. Delbert Dow Harriett Dow John Durgin Bernard Heath

Shirley Heath Raymond Knowlton Stanley Lamond Ann Leavitt Donald Marsh Shirley Marsh Dolores Micklon Andre Paquette Ernest Paquette Dana Pearson Dorothy Rogers Beverly Smith Jean Smith

1944 GRADUATING CLASS

* Barbara Ann Baker Walter Herbert Brown, Jr. *Guy Frederick Lamond Lorraine Rita Brunt Virginia May Calley Evelyn Mae Cass George Byron Copp Theresa Alberta Cote *Ruth Carlene Crowley William Scott Dunn *Jane Marie Gingras

Barbara Mae Hartwell *Alma May Morse Frederick Alpheus Noyes Helene Therese Paquette *Laura Louella Richards *Katherine Rita Rogers *Inez Maude Sargent *Robert Howard Small Laetitia Jane Young

^{*} Honor Roll



