

University of N. H. Library
Durham, New Hampshire

Annual Reports

OF THE TOWN OF

Candia

NEW HAMPSHIRE

For the Year Ending

DECEMBER 31, 1947

ANNUAL REPORTS
OF THE
OFFICERS OF THE
Town of Candia
New Hampshire

For the Year Ending December 31, 1947

TOGETHER WITH

Report of the Smyth Public Library Association

AND

Annual School Report and
School Board's Budget for the Fiscal Year
Beginning July 1, 1948

PRINTED BY
GRANITE STATE PRESS, INC.
MANCHESTER, N. H.



Digitized by the Internet Archive
in 2009 with funding from
Boston Library Consortium Member Libraries

TOWN OFFICERS

Moderator

CHARLES W. PHILLIPS

Representative to General Court

KARL J. PERSSON

Town Clerk

MARY A. PERSSON

Selectmen

CHARLES H. DAVIS HAROLD E. WALKER
KARL J. PERSSON

Treasurer

BERTHA W. MINNER

Tax Collector

HENRY M. MOWLES

Highway Agent

FRED L. CORSON

Trustees of Trust Funds

M. ELIZABETH PETERSON HAROLD E. WALKER
LLOYD H. ROLLINS

TOWN WARRANT

To the Inhabitants of the Town of Candia, N. H., in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Odd Fellows' Hall in said Candia on Tuesday, the ninth day of March, next, at ten 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 if the town will vote to raise and appropriate the sum of fifty dollars (\$50) for Memorial Day.

4. To see if the town will vote to raise and appropriate the sum of five hundred dollars (\$500.00) to be used for the maintenance of fire apparatus and equipment of the Candia Volunteer Firemen's Association, Inc., the money to be expended under the direction of the Association.

5. To see if the town will vote to raise and appropriate the sum of two hundred dollars (\$200.00) for the use of the Smyth Public Library Association, the money to be expended under the direction of the Association.

6. To see if the town will vote to raise and appropriate the sum of six hundred twelve dollars and twenty-five cents (\$612.25) for Town Road Aid, to which the state will contribute two thousand four hundred forty-eight dollars and ninety-nine cents (\$2,448.99).

7. To see if the town will vote to raise and appropriate the sum of two thousand five hundred dollars (\$2,500.00) for summer maintenance of roads and bridges and the sum of five hundred dollars (\$500.00) for general expense of the highway department.

8. To see what additional charges the town will instruct the tax collector to make on poll taxes after October first.

9. To see if the town will authorize the selectmen to administer or dispose of any real estate acquired by the town through tax collector's deeds or otherwise.

10. To see if the town will vote to accept such trust funds as have been received the past year.

11. To see if the town will authorize the selectmen and treasurer to negotiate temporary loans in anticipation of taxes.

12. To see if the town will vote to raise and appropriate the sum of two hundred dollars (\$200.00) to be added to the World War II Memorial Town Hall Building Fund, agreeable to the Laws of 1943, Chapter 160 and the Session Laws of 1947, Chapter 8.

13. To see if the town will vote to raise and appropriate the sum of five thousand dollars (\$5,000.00) to purchase a snowplow and pass a vote relative to financing the cost and also to provide funds for the proper housing of same.

14. To see if the town will vote to raise and appropriate the sum of three hundred dollars (\$300.00) for maintenance and improvements to cemeteries, the money to be expended under the direction of the selectmen and superintendent of cemeteries.

15. To see if the town will vote to raise and appropriate the sum of three hundred dollars (\$300.00) for improvement of the baseball park, the money to be expended under the direction of the Candia Baseball Club. On petition of George H. Perkins and others.

16. To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the purchase of a tract of land on the New Boston Road now being rented for use as a town dump.

17. To see if the town will vote an annual increase in Town Officer's salaries, i. e., Chairman of Board of Selectmen, one hundred dollars (\$100.00), second and third members of the Board of Selectmen, fifty dollars (\$50.00) each and Tax Collector one hundred dollars (\$100.00).

18. To see if the town will vote to raise and appropriate a sum not exceeding sixty-two dollars and eighty-eight cents (\$62.88) (1/100 of one per cent of the town's valuation based on the 1947 assessment) to the Merrimack Valley Region Association for the purpose of publicizing and promoting the natural advantages and resources of the town in co-operation with the other 37 communities in the Merrimack Valley Region.

19. To see if the town will vote to accept that portion of the budget not already acted upon, and authorize the selectmen to raise and appropriate money for the same.

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

21. This warrant may be incomplete.

Polls to close at 7 P. M. unless otherwise voted at the meeting.

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

HAROLD E. WALKER,
CHARLES H. DAVIS,
KARL J. PERSSON,

Selectmen of Candia.

A true copy of Warrant—Attest:

HAROLD E. WALKER,
CHARLES H. DAVIS,
KARL J. PERSSON,

Selectmen of Candia.

BUDGET OF THE TOWN OF

Estimates of Revenue and Expenditures for the Ensuing
Estimated and Actual Revenue, Appropriations and
to December

SOURCES OF REVENUE	Estimated Revenue Previous Year 1947	Actual Revenue Previous Year 1947	Estimated Revenue Ensuing Year 1948
<i>From State:</i>			
Interest and Dividends Tax	\$100.30	\$479.46	\$200.00
Railroad Tax	57.16	34.11	34.11
Savings Bank Tax	242.40	295.19	295.19
Refund of Road Toll .....	.....	5.22	10.00
Reimbursement a/c State and Federal forest lands	24.72	26.57	26.57
For Fighting Forest Fires	50.00	45.25	50.00
Maintenance Class V Highway	597.80	464.30	756.90
Reimbursement a/c Old Age Assistance....	.....	397.02	.....
Bounties Hedgehog	34.50	34.50	25.50
<i>From Local Sources Except Taxes:</i>			
Business Licenses and Permits	5.50	6.50	6.00
Interest Received on Taxes and Deposits ..	106.28	77.25	77.25
Income from Trust Funds—Moore Highway Fund	924.86	1,073.44	1,073.44
Income of Departments:			
Highway, including rental of equipment..	.....	34.00	.....
Filing Fees	6.00	8.00	8.00
Sale of Cemetery Lots	55.00	15.00	.....
Town of Deerfield	15.00	44.75	.....
Income from Municipally owned Utilities:			
Manchester Water Works	250.00	242.18	245.00
Motor Vehicle Permit Fees	1,200.00	1,767.31	1,500.00
Road Agents' Reserve Fund .....	.....	200.00	.....
Sale of Town Property .....	.....	100.00	50.00
F. Benton Turner Gift .....	.....	500.00	.....
School District Share of Printing .....	.....	35.00	70.00
Dog Licenses, 1946-47 .....	.....	498.70	300.00
Reimbursement County Poor .....	.....	111.43	.....
Tax Sales Redeemed .....	.....	52.60	.....
<i>Amount Raised by Issue of Notes:</i>			
Notes in Anticipation of Taxes	8,000.00	8,000.00	14,000.00
<i>From Local Taxes Other Than Property Taxes:</i>			
Poll Taxes—Regular at \$2	1,000.00	896.00	1,000.00
Poll Tax—Special at \$3 .....	.....	3.00	.....
<hr/>			
Total Revenues from all Sources Except Property Taxes	\$12,669.52	\$15,446.78	\$19,727.96
Amount to be Raised by Property Taxes ...	20,916.40	21,100.49	25,445.29
<hr/>			
Total Revenues	\$33,585.92	\$36,547.27	\$45,173.25

CANDIA, NEW HAMPSHIRE

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

PURPOSES OF EXPENDITURES	Appropriations Previous Year 1947	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensuing Year 1948
<i>Current Maintenance Expenses:</i>			
General Government:			
Town Officers' Salaries	\$1,225.00	\$1,250.00	\$1,250.00
Town Officers' Expenses	794.41	953.24	1,000.00
Election and Registration Expenses	150.00	68.50	175.00
Protection of Persons and Property:			
Police Department .....	.....	32.20	30.00
Fire Department	600.00	559.90	600.00
Bounties, Hedgehog .....	.....	25.50	30.00
Health:			
Health Department, including hospitals	10.00	4.45	10.00
Highways and Bridges:			
Town Maintenance—Summer	2,000.00	2,122.34	2,500.00
Town Maintenance—Winter	2,500.00	3,220.89	4,500.00
General Expenses of Highway Department ..	500.00	618.77	500.00
Town Road Aid	609.85	609.85	612.25
Town Road Aid—Overdraft .....	.....	1,230.95	.....
Libraries	200.00	200.00	200.00
Public Welfare:			
Town Poor	100.00	571.57	300.00
Old Age Assistance	2,400.00	3,084.43	3,500.00
Patriotic Purposes:			
Memorial Day and Veterans' Associations ..	50.00	.....	50.00
Recreation:			
Parks and Playgrounds, including band concerts	100.00	139.40	100.00
Public Service Enterprises:			
Cemeteries	50.00	274.34	300.00
Trust Fund—Holbrook Lot	100.00	100.00	.....
Unclassified:			
Abatements .....	.....	2.00	.....
Damages and Legal Expenses .....	.....	2.00	.....
Advertising and Regional Associations	62.66	62.66	.....
Taxes Brought by Town .....	.....	62.24	.....
Interest:			
On Temporary Loans	115.00	91.67	210.00
On Bonded Debt	60.00	50.00	40.00
Highways and Bridges:			
New Equipment	625.00	625.00	.....
<i>Indebtedness:</i>			
Payment on Principal of Debt:			
Bonds	1,000.00	1,000.00	1,000.00
Notes in Anticipation of Taxes	8,000.00	8,000.00	14,000.00
Payment to Capital Reserve Funds	600.00	600.00	200.00
<i>Payments to Other Governmental Divisions:</i>			
State—Special Polls .....	.....	3.30	.....
County Taxes	2,636.51	2,636.51	2,700.00
Payments to School Districts	8,079.02	9,703.10	11,366.00
Total Expenditures	\$32,567.45	\$37,904.81	\$45,173.25

INVENTORY VALUATION

Lands and buildings, exclusive of growing wood and timber	\$521,826.00
Growing wood and timber	25,550.00
Electric plants	56,580.00
Horses 69	6,075.00
Cows 178	15,260.00
Other neat stock 23	1,170.00
Sheep and goats 12	120.00
Hogs 17	485.00
Fowls	14,258.00
Fur-bearing animals	75.00
Portable mills 6	3,300.00
Wood, lumber, etc.	16,563.50
Gasoline pumps and tanks 17	2,060.00
Stock in trade	7,327.65
	\$670,650.15
Total Valuation	\$670,650.15
Total Valuation, exclusive of soldiers' exemptions and exemptions to blind ..	\$628,823.15
Poll taxes, 470 at \$2.00	940.00
Total amount of taxes to be committed to collector including town and precinct taxes, poll taxes and national bank stock taxes	\$22,194.23
Average rate of taxation per one hundred dollars valuation for all purposes	\$3.38
Amount of property valuation exempted to soldiers	\$41,827.00
Number of inventories sent out	540
Number of inventories returned	231

**STATEMENT OF APPROPRIATIONS AND
TAXES ASSESSED**

Appropriations :	
Town officers' salaries	\$1,225.00
Town officers' expenses	794.41
Election and registration expenses	150.00
Fire Department	600.00
Health Department	10.00
Town road aid	609.85
Town maintenance	4,500.00
General expenses of highway department	500.00
New equipment	625.00
Libraries	200.00
Old age assistance	2,400.00
Town poor	100.00
Parks and playgrounds, including band concerts	100.00
Memorial Day	50.00
Cemeteries, maintenance fund	50.00
Trust Fund created for Holbrook Lot	100.00
Advertising and regional associations	62.66
Interest	175.00
Payment on principal of debt	1,000.00
County Tax	2,636.51
School Tax	8,079.02
Capital Reserve Fund—to be raised by taxation	600.00
<hr style="width: 100%;"/>	
Total Town and School Appropriations ..	\$24,567.45
Less Estimated Revenues and Credits :	
Interest and dividend tax	\$367.97
Railroad tax	57.16
Savings bank tax	242.40
Reimbursement a/c State and Federal lands	24.72

Motor vehicle permit fees	1,200.00	
Business licenses and permits	5.50	
Filing fees	8.00	
Interest received on taxes	106.28	
Town of Deerfield	15.00	
Hedgehog bounties	34.50	
Manchester Water Works, in lieu of taxes	250.00	
Recovery old age assistance	397.02	
To close out Road Agents' bank balance	200.00	
		<hr/>
Total Revenue and Credits	2,908.55	
		<hr/>
		\$21,658.90
Plus overlay	535.33	
		<hr/>
Net amount to be raised by taxation	\$22,194.23	
Less poll taxes at \$2.00	940.00	
		<hr/>
Amount to be raised by property taxes on which tax rate is to be figured	\$21,254.23	
Taxes to be committed to collector:		
Property taxes	\$21,254.23	
Poll taxes to be committed	940.00	
		<hr/>
Total taxes to be committed	\$22,194.23	
Tax rate \$3.38		
Taxes added after warrant was completed:		
Property	\$20.34	
Poll tax	38.00	
		<hr/>
		\$58.34

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
For Fiscal Year Ending December 31, 1947

Title of Appropriation	Appropriation	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Town Officers' salaries	\$1,225.00	.....	\$1,225.00	\$1,250.00	.....	\$25.00
Town Officers' expenses	794.41	.....	794.41	953.24	.....	158.83
Election and registration	150.00	.....	150.00	68.50	\$81.50	.....
Fire department	600.00	\$45.25	645.25	559.90	85.35	.....
Health department	10.00	.....	10.00	4.45	5.55	.....
Town Road Maintenance:						
Summer	2,000.00	.....	2,000.00	2,122.34	.....	122.34
Winter	2,500.00	.....	2,500.00	3,220.89	.....	720.89
General expense	500.00	.....	500.00	618.77	.....	118.77
New Equipment	625.00	.....	625.00	625.00	.....	.....
Libraries	200.00	.....	200.00	200.00	.....	.....
Town poor	100.00	111.43	211.43	571.57	.....	360.14
Old age assistance	2,400.00	397.02	2,797.02	3,084.43	.....	287.41
Memorial day	50.00	.....	50.00	.....	50.00	.....
Parks and Playgrounds	100.00	.....	100.00	139.40	.....	39.40
Cemeteries, maintenance fund	409.00	15.00	424.00	274.34	149.66	.....
Trust fund—Holbrook lot	100.00	.....	100.00	100.00	.....	.....
Interest	175.00	.....	175.00	141.67	33.33	.....
Principal of debt	1,000.00	.....	1,000.00	1,000.00	.....	.....
County Tax	2,636.51	.....	2,636.51	2,636.51	.....	.....
Town road aid	609.85	*1,537.74	2,147.69	1,840.80	306.89	.....
Regional association	62.66	.....	62.66	.....	.....	.....
Totals	\$16,247.43	\$2,106.44	\$18,353.97	\$19,474.47	\$712.28	\$1,832.78
		Unexpended balance				712.28
		Net overdraft of Appropriations				\$1,120.50

* Moore Highway Fund	\$1,073.44
Class V Highway (Gas Tax)	464.30
	<u>\$1,537.74</u>

FINANCIAL
BALANCE

ASSETS

<i>Cash:</i>	
In hands of treasurer	\$2,900.43
Town clerk, (dog license)	2.00
<i>Capital Reserve Funds:</i>	
World War II memorial town hall building fund	7,075.53
Cemetery maintenance fund	149.66
<i>Accounts Due to the Town:</i>	
Due from State:	
Porcupine Bounties	25.50
<i>Unredeemed Taxes:</i>	
Levy of 1946	27.56
<i>Uncollected Taxes:</i>	
Levy of 1947	1,435.26
Levy of 1946	12.17
Total Assets	\$11,628.11
Excess of liabilities over assets	917.79
	\$12,545.90
Net Debt—December 31, 1946	889.86
Net Debt—December 31, 1947	917.79
Increase of Debt	27.93

REPORT

SHEET

LIABILITIES

Accounts Owed by the Town:

Unexpended balances of special appropriations—	
T. Benton Turner gift for improving original part of Holbrook Cemetery grounds	\$500.00
Due to School Districts:	
Dog licenses, 1946-1947	391.35
Balance of appropriation	2,579.02

Capital Reserve Funds:

Offsets similar Asset account	7,075.53
-------------------------------------	----------

Bonds Outstanding:

Amoskeag Savings Bank, 2 \$1000.00 refunding serial notes due January 15, 1948-1949....	2,000.00
--	----------

Total Liabilities	<u>\$12,545.90</u>
-------------------------	--------------------

Grand Total	<u>\$12,545.90</u>
-------------------	--------------------

UNIFORM
RECEIPTS AND

Receipts

Current Revenue:

From Local Taxes: (Collected and remitted to Treasurer)	
Property taxes, current year	\$19,954.97
Poll taxes, current year, regular at \$2	818.00

Total of current year's taxes collected and remitted	\$20,772.97
Property taxes, previous years	1,145.52
Poll taxes, previous years, regular at \$2	78.00
Poll taxes, previous years, special at \$3	3.00
Interest received on taxes	77.25
Tax sales redeemed	52.60

CLASSIFICATION

PAYMENTS

*Payments**Current Maintenance Expenses:*

General Government:

Town officers' salaries	\$1,250.00
Town officers' expenses	953.24
Election and registration expenses	68.50

Protection of Persons and Property:

Police department, including care of tramps	32.20
Fire department, including forest fires	559.90
Bounties	25.50

Health:

Health departments, including hospitals	4.45
--	------

Highways and Bridges:

Town Road Aid	1,840.80
Town Maintenance:	
Summer	\$2,122.34
Winter	3,220.89
	<hr/>
	5,343.23

General Expenses of Highway De- partment	618.77
---	--------

Libraries:

Libraries	200.00
-----------------	--------

Public Welfare:

Old age assistance	3,084.43
Town poor	460.14
County poor	111.43

UNIFORM
RECEIPTS AND

From State:

For Highways and Bridges:	
For Class V Highway maintenance	464.30
Rent of town equipment	34.00
Interest and dividend tax	479.46
Railroad tax	34.11
Savings bank tax	295.19
Refund of road toll	5.22
Reimbursement a/c State and Federal forest lands	26.57
Fighting forest fires	45.25
Bounties	34.50
Reimbursement a/c Old Age Assistance.....	397.02

From County:

For support of poor	111.43
---------------------------	--------

CLASSIFICATION

PAYMENTS—*Continued*

Recreation:

Parks and playgrounds, including band concerts	139.40
---	--------

Public Service Enterprises:

Cemeteries	274.34
------------------	--------

Unclassified:

Damages and legal expenses	2.00
Advertising and Regional Asso- ciations	62.66
Taxes bought by town	62.24
Discounts, abatements and refunds	2.00

Total Current Maintenance Expenses	\$15,095.23
--	-------------

Interest:

Paid on temporary loans in antici- pation of taxes	\$91.67
Paid on bonded debt	50.00

Total Interest Payments	141.67
-------------------------------	--------

Outlay for New Construction and
Permanent Improvements:

New equipment:

Highway	\$625.00
---------------	----------

Total Outlay Payments	625.00
-----------------------------	--------

UNIFORM
RECEIPTS AND

<i>From Local Sources, Except Taxes:</i>	
Dog licenses, 1946-1947	498.70
Business licenses and permits	6.50
Filing fees	8.00
Sale of cemetery lots	15.00
Income from trust funds, Moore Highway fund	1,073.44
Income from departments, School District ..	35.00
Registration of motor vehicles, 1946 permits	14.24
Registration of motor vehicles, 1947 permits	1,753.07
Town of Deerfield	44.75
City of Manchester (water works) in lieu of taxes	242.18
Road Agent's reserve fund	200.00
 <i>Receipts Other than Current Revenue:</i>	
Temporary loans in anticipation of taxes during year	\$8,000.00
Gifts	500.00
Sale of town property	100.00
Total Receipts Other than Current Revenue	8,600.00
Total Receipts from All Sources	\$36,547.27
Cash on hand January 1, 1947	4,257.97
Grand Total	\$40,805.24

CLASSIFICATION

PAYMENTS—*Concluded*

Indebtedness:

Payments on temporary loans in anticipation of taxes	\$8,000.00
Payments on bonded debt	1,000.00
Payments to capital reserve funds	600.00
Payments to trustees, trust funds	100.00

Total Indebtedness Payments	9,700.00
---------------------------------------	----------

Payments to Other Governmental

Divisions:

Special poll taxes at \$3 paid to state	\$3.30
Taxes paid to county	2,636.51
Payments to school districts	9,703.10

Total Payments to Other Governmental Divisions	12,342.91
--	-----------

Total Payments for all Purposes	\$37,904.81
Cash on hand December 31, 1947	2,900.43
Grand Total	\$40,805.24

CERTIFICATE

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

Dated February 2, 1948.

HAROLD E. WALKER,
CHARLES H. DAVIS,
KARL J. PERSSON,
Selectmen.

BERTHA W. MINNER,
Treasurer.

SCHEDULE OF TOWN PROPERTY

DESCRIPTION	
Town Hall, lands and buildings	\$300.00
Fitts Museum	2,000.00
Furniture and equipment	2,500.00
Highway Department, equipment	2,165.00
Parks, commons and playgrounds	500.00
Schools, lands and buildings	13,000.00
Equipment	2,000.00
Total	\$22,465.00

TOWN CLERK'S REPORT

Candia, N. H., December 31, 1947

I hereby certify that I issued from January 1, 1947 to December 31, 1947, inclusive:

11 1946 auto permits	\$14.24
522 1947 auto permits	1,753.07
	\$1,767.31

Paid Bertha W. Minner, Treasurer:

For 1946 auto permits	\$14.24
For 1947 auto permits	1,753.07
	\$1,767.31

I have also issued from January 1, 1947 to December 31, 1947, inclusive:

71 male dog licenses for 1946 at \$2.00	\$142.00
10 spayed female dog licenses for 1946 at \$2.00	20.00
6 female dog licenses for 1946 at \$5.00	30.00
	\$192.00

Town Clerk's fee:

5 licenses at \$.20 per license	\$1.00
82 licenses at \$.10 per license	8.20
	9.20
	\$182.80

Paid Bertha W. Minner, Treasurer:

For 1946 dog licenses	\$182.80
106 male dog licenses for 1947 at \$2.00	212.00
1 male dog license for 1947, 3 months	1.00
11 female dog licenses for 1947 at \$5.00	55.00
25 spayed female dog licenses for 1947 at \$2.00	50.00
1 kennel license for 1947	20.00
	\$338.00

144

Town Clerk's fee:		
57 licenses at \$.20 per license	\$11.40	
87 licenses at \$.10 per license	8.70	20.10
	<hr/>	<hr/>
		\$317.90
Paid Bertha W. Minner, Treasurer:		
For 1947 dog licenses		\$315.90
Cash on hand		2.00
		<hr/>
		\$317.90
Amount received for filing fees March, 1947 ..		\$8.00
Paid Bertha W. Minner, Treasurer:		
For filing fees		\$8.00

MARY A. PERSSON,
Town Clerk.

TAX COLLECTOR'S REPORT

Dr.

1947 Levy:

Property taxes	\$21,254.23
Poll taxes	940.00

Total Warrant	\$22,194.23
---------------------	-------------

Added Taxes:

Property taxes	\$20.34
Poll taxes	38.00
Interest collected	23.01

Total Debits	\$22,275.58
--------------------	-------------

Cr.

Remittances to Treasurer:

1947 Property taxes	\$19,954.97
1947 Poll taxes	818.00
Interest	23.01

Total Remittance to Treasurer	\$20,795.98
-------------------------------	-------------

Abatements	44.34
------------------	-------

	\$20,840.32
--	-------------

Uncollected taxes:

Property taxes	\$1,319.26
Poll taxes	116.00

	\$22,275.58
--	-------------

Dr.

1946 Levy:

Uncollected taxes January 1, 1947:

Property taxes	\$1,140.84
Poll taxes	106.00
Added poll taxes	10.00
Interest collected	39.35

	\$1,296.19
--	------------

Cr.

Paid Treasurer:

1946 Property taxes	\$1,133.56
1946 Poll taxes	76.00
1946 Interest	39.35

Total Paid Treasurer	<u>\$1,248.91</u>
----------------------------	-------------------

Abatements	35.11
------------------	-------

	<u>\$1,284.02</u>
--	-------------------

Uncollected Taxes:

Poll taxes	12.00
Property taxes .....	.17

	<u>\$1,296.19</u>
--	-------------------

Dr.

1945 Levy:

Uncollected Taxes January 1, 1947:

Property taxes	\$14.90
Poll taxes at \$5.00	10.00

	<u>\$24.90</u>
--	----------------

Interest	1.56
----------------	------

	<u>\$26.46</u>
--	----------------

Cr.

Paid Treasurer:

1945 Property taxes	\$11.96
Poll taxes 1 at \$5.00	5.00
Interest	1.56

	<u>\$18.52</u>
--	----------------

Abatements	7.94
------------------	------

	<u>\$26.46</u>
--	----------------

Tax Collector's Sale, Levy of 1946:

Taxes bought by town	\$77.89
----------------------------	---------

Redemptions:

Paid Treasurer	\$41.04
Interest paid Treasurer	5.81

	<u>\$46.85</u>
--	----------------

Unredeemed	\$27.56	
Deeded to town	3.48	
	<hr/>	\$77.89
Levy of 1945:		
Unredeemed	\$2.21	
Interest	3.29	
	<hr/>	\$5.50
Redemptions:		
Paid Treasurer	\$1.84	
Interest paid treasurer	3.29	
	<hr/>	
	\$5.13	
Abated .....	.37	
	<hr/>	\$5.50
Levy of 1944:		
Unredeemed	\$9.72	
Interest	4.07	
	<hr/>	\$13.79
Redemptions:		
Paid Treasurer	\$9.72	
Interest paid Treasurer	4.07	
	<hr/>	\$13.79

RECAPITULATION

Total Cash Paid Treasurer		\$22,129.34
1947 Property taxes	\$19,954.97	
1947 Poll taxes	818.00	
1947 Interest	23.01	
1946 Property taxes	1,133.56	
1946 Poll taxes	76.00	
1946 Interest	39.35	
1945 Property taxes	11.96	
1945 Interest	1.56	
1945 Special poll tax	3.00	
1945 Poll tax	2.00	
1944 Interest .....	.16	
1946 Redemptions	41.04	
1945 Redemptions	1.84	
1944 Redemptions	9.72	
1946 Interest on redemptions	5.81	

1945 Interest on redemptions	3.29	
1944 Interest on redemptions	4.07	
		————— \$22,129.34

The following poll taxes were not paid when this report was printed: Kenneth H. Ashford, Joseph Deslongchamps, John Dilyn, John R. Gardner, Allen W. Geldart, Ralph Healey, Ivan Hrycuna, Leo E. Kimball, Stephen Makara, Joseph Ricard, Zepherin Richard, Charles E. Soule, Ernest Sullivan, Ernie Ballou, Mildred Deslongchamps, Olive B. Gardner, Madeline Geldhart, Nellie Healey, Laura Richard, Pearl Soule, Nellie G. Tirrell.

HENRY M. MOWLES,
Tax Collector.

TREASURER'S REPORT

For Year Ending December 31, 1947

Receipts

Balance in treasury December 31, 1946	\$4,257.97
Received from:	
State of New Hampshire:	
Bounty on 69 hedgehogs	34.50
Reimbursement, maintenance class 5 highway	464.30
Reimbursement, forest fire, 1947	14.65
Reimbursement, loss of taxes, public forest lands, 1947	26.57
Refund of road toll	5.22
Savings Bank tax	295.19
Railroad tax	34.11
Interest and dividends tax	479.46
Recovery of old age assistance, Charles E. Judkins	200.00
Recovery of old age assistance, Etta J. Brown	197.02
Rent of town grader	24.00
Refund, cutting edge for grader	10.00
Estate, Addie M. Turner—T. Benton Turner gift for improving original part Holbrook Cemetery grounds	500.00
Rockingham County	111.43
Sale of town property:	
Cemetery lots	15.00
Hale land	100.00
Town of Deerfield	44.75
City of Manchester (water works) in lieu of taxes, 1947	242.18
Trustee of trust funds, interest Moore Fund	1,073.44
Barbara P. Happy, School District Treasurer	35.00
Fred L. Corson, Road Agent—Reserve Fund	200.00
A. E. Robie, Fire Warden—Reimbursement forest fire	30.60
Mary A. Persson, Town Clerk:	
Filing fees	8.00
Auto permits, 1946	14.24

Auto permits, 1947	1,753.07
Dog licenses, 1946	182.80
Dog licenses, 1947	315.90
Henry M. Mowles, Tax Collector:	
Tax levy special poll, 1945	3.00
Tax levy poll, 1945	2.00
Tax levy poll, 1946	76.00
Tax levy poll, 1947	818.00
Tax levy property, 1945	11.96
Tax levy property, 1946	1,133.56
Tax levy property, 1947	19,954.97
Tax redemptions, 1944	9.72
Tax redemptions, 1945	1.84
Tax redemptions, 1946	41.04
Interest on redemptions, 1944	4.07
Interest on redemptions, 1945	3.29
Interest on redemptions, 1946	5.81
Interest, 1944 .....	.16
Interest, 1945	1.56
Interest, 1946	39.35
Interest, 1947	23.01
Money hired, Rockingham National Bank ...	8,000.00
Pistol permits:	
Maurice Demeritt .....	.50
Francis J. Kasper .....	.50
Arthur E. Perry .....	.50
F. Lane McDuffee, Jr. ....	.50
Harold E. Walker .....	.50
Norman R. Stevens .....	.50
John T. Keane .....	.50
Ralph H. Laramy .....	.50
Frank G. Leonard .....	.50
Herman S. Purington .....	.50
Angelo C. Lizzio .....	.50
Milton R. Stevens .....	.50
John A. Brown .....	.50
	<hr/>
	\$40,805.24
<i>Disbursements</i>	
Paid vouchers by selectmen	37,904.81
	<hr/>
Balance in treasury December 31, 1947	\$2,900.43

BERTHA W. MINNER,
Treasurer, Town of Candia, N. H.

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Clerk:	
Mary A. Persson	\$75.00
Selectmen:	
Harold E. Walker	250.00
Charles H. Davis	200.00
Karl J. Persson	175.00
Treasurer:	
Bertha W. Minner	150.00
Tax Collector:	
Henry M. Mowles	200.00
Relief Agent:	
Harold E. Walker	100.00
Auditors:	
Amos C. Lyford	25.00
C. Fred Bangs	25.00
Harold E. Walker	25.00
Trustee of Trust Funds:	
M. Elizabeth Peterson	25.00
	\$1,250.00

TOWN OFFICERS' EXPENSES

Clerk:	
Automobile Permits:	
Mary A. Persson	\$133.50
Edson C. Eastman Co., Inc., dog tags and license books	14.95
Reynolds Press, envelopes	2.75
Attendance Town Clerk's Association, dues and expenses	7.00
Automobile Redbook	7.00
Town Clerk vouchers .....	.50
Selectmen:	
Edson C. Eastman Co., Inc., warrants, vouchers and supplies ..	27.59
Keystone Press, letterheads	4.25

Harold E. Walker	
Postage and telephone	2.31
Karl J. Persson	
Postage and telephone	1.23
Relief Agent:	
Postage and telephone:	
Harold E. Walker .....	.87
Karl J. Persson	1.08
Treasurer:	
Bertha W. Minner	
Postage and supplies	7.09
Tax Collector:	
Henry M. Mowles	
N. H. Tax Collectors' Associa-	
tion dues	2.00
Attending Tax Collectors'	
Meeting	4.00
Cost of tax sales	18.78
Postage	24.86
Edson C. Eastman Co., Inc., Cash	
Book, Tax Book and Tax	
Collectors' reports	8.16
Keystone Press: Poll tax notices	
and tax bills	22.25
Reynolds Press: Envelopes	2.75
Trustee of Trust Funds:	
Amoskeag Savings Bank, box rent	
plus U. S. tax	9.00
Assessors:	
Harold E. Walker	
Postage for inventories	7.50
Attending N. H. Assessors'	
meeting and travel	7.00
Association of N. H. Assessors an-	
nual dues	2.00
Attending N. H. Assessors' meeting	
Karl J. Persson	9.00
Charles H. Davis	9.00
Karl J. Persson	
Use of car for assessors	30.00
Miscellaneous:	
George W. Beane	
Collecting dog taxes, 1946 ...	42.40
Collecting dog taxes, 1947 ...	50.00

Paul E. Sargeant, town officers' bonds	165.00	
Amos C. Lyford, auditor, postage ..	1.68	
C. Fred Bangs, auditor, postage ..	1.00	
Granite State Press, annual reports	172.20	
Karl J. Persson, postage for annual reports	6.44	
Keystone Press, rubber stamp ...	1.70	
Wilfred J. Boisclair, furnishing four names .....	.40	
Frank B. Nay, registering eight names of deceased persons .	.80	
John W. A. Greene, examining records and copying transfers	29.20	
Leola Lodge No. 70, I.O.O.F., use of building for town purposes	100.00	
Jeremy Rollins, viewing lines, Pike and Smith land	2.00	
Walter E. Williams, rent of land for town dump	10.00	
S. Clifford Minner, typing town warrants	3.00	
D. O. Bigelow, copying deed	1.00	
	<hr/>	\$953.24

ELECTION AND REGISTRATION

Moderator :		
Charles W. Phillips	\$5.00	
Supervisors :		
Dorothy U. Frost	12.00	
Vera L. Lyford	12.00	
Clara E. Thomas	12.00	
Ballot Clerks :		
John E. Hobbs	4.00	
Rutherford Hussey	4.00	
Miscellaneous :		
Granite State Press, ballots	14.25	
Suppers :		
Candia Improvement Club	5.25	
	<hr/>	\$68.50

FIRE DEPARTMENT

Candia Volunteer Firemen's Association	\$500.00	
Albion E. Robie, Fire Warden:		
Forest Fires on North Road and East Candia	45.90	
Posting and removing woods bans .	14.00	
	<hr/>	\$559.90

POLICE DEPARTMENT

Fred L. Corson, services	\$25.00	
S. Clifford Minner, special police work	7.20	
	<hr/>	\$32.20

BOUNTIES

Fifty-one bounties paid	\$25.50
-------------------------------	---------

HEALTH DEPARTMENT

Charles W. Phillips, Health Officer:		
Services and expense		\$4.45

TOWN ROAD AID

State of New Hampshire:		
Town's share of joint fund	\$609.85	
Overdraft on T.R.A.	1,230.95	
	<hr/>	\$1,840.80

TOWN MAINTENANCE OF HIGHWAYS

Summer:		
Fred L. Corson, road agent, pay-rolls	\$1,209.88	
Treasurer State of N. H.		
Cold patch on town roads	\$161.27	
Use of state grader .	46.50	
Use of state grader .	104.40	312.17
N. H. Explosive Co., dynamite and labor	120.88	
Clover Farm Store, gas for grader	6.93	

Manchester Sand, Gravel and Cement Co., washed sand . . .	22.00	
Frank W. Whitcomb, rental of steam shovel	227.58	
Hume Pipe Co., of N. H., Inc. 36' of 12" concrete pipe \$37.08 56' of 12" concrete pipe 56.53		93.61
Wiley's Garage, gas	1.40	
Candia Motor Sales, gas and oil . .	121.27	
R. S. Dinsmore, gas and rock pickers	6.62	
	<hr/>	\$2,122.34
Winter:		
Fred L. Corson, road agent, payrolls	\$3,023.00	
Manchester Sand, Gravel and Cement Co., sand	68.93	
H. A. Sell, sander	20.00	
R. C. Hazelton Co., Inc., plow parts	30.37	
Wiley's Garage, labor on plow . .	2.75	
R. S. Dinsmore, gas	1.05	
Francis Charter, repairs to chains .	1.00	
Candia Motor Sales, gas, oil \$46.51 Labor on sanders, plow and wrecker service . . 27.28		73.79
	<hr/>	\$3,220.89

GENERAL EXPENSES OF HIGHWAY DEPARTMENT

Seavey's Garage, repairs to grader .	\$2.00
Seavey's Garage, welding and part for snow plow	26.50
R. S. Dinsmore, bolts and washers . .	1.90
Union Welding Co., welding, labor and parts on plow	57.32
Union Welding Co., repairs to grader	13.70
R. C. Hazelton Co., Inc., labor, weld- ing and repairs to plow . . \$11.64	
Axle, axle bearing, washers, parcel post and telegram 24.21	
Carriage bolts	1.50
Cable and blade for grader	15.70

Repairs, parts and welding on snowplow	84.98	
Plow blades, shoes and parts	77.26	
	<hr/>	215.29
G. W. Volkman, repairs to gas tank on grader		3.50
North End Welding Co., repairs to grader motor		26.00
Candia Motor Sales, tires, wrecker service and welding block on grader		195.46
Paul E. Sargeant, fleet insurance on road equipment		15.95
N. H. Farm Tractor Co., repairs to grader		20.20
C. W. Phillips Co., express on parts and spikes . . . . .		.92
Oliver C. Mitchell, storing snow fences		10.00
Charles H. Davis, plank for bridge . .		30.03
	<hr/>	\$618.77

NEW EQUIPMENT

R. C. Hazelton Co., Inc.:	
Appropriation for purchase of snow plow	\$625.00

LIBRARIES

Smyth Public Library Association:	
C. Fred Bangs, treasurer	\$200.00

OLD AGE ASSISTANCE

State of New Hampshire:	
Town share, 25% of total grants	\$3,084.43

TOWN POOR

Oliver C. Mitchell, 2 cords wood delivered	\$36.00
M. Dean Sanborn, 1½ cords wood delivered	27.00
Blake's Variety Store, 2 pairs shoes .	6.94

Rockingham County Home and Hos- pital	271.00	
State of New Hampshire		
State Cancer Commission	87.58	
Seavey Funeral Home, burial service	75.00	
Groceries:		
Warren M. Leonard	\$9.90	
C. W. Phillips Co.	32.41	
	<u>42.31</u>	
		<u>\$545.83</u>

COUNTY POOR

C. W. Phillips Co., groceries	\$25.74
-------------------------------------	---------

PARKS AND PLAYGROUNDS

Moore's Park:		
Candia Baseball Club	\$108.20	
Care of Monuments:		
Frank P. Hall, mowing	31.20	
	<u>31.20</u>	
		<u>\$139.40</u>

CEMETERIES

Trustees of Trust Funds:		
Appropriation for perpetual cart of Holbrook Lot in Hill Cemetery .	\$100.00	
Charles O. Mitchell:		
Mowing Holbrook Lot for year 1945-1946	6.00	
The Champion Co.:		
Power mower	201.39	
Frank P. Hall:		
Cutting brush	66.95	
	<u>66.95</u>	
		<u>\$374.34</u>

LEGAL EXPENSES

D. O. Bigelow:		
Making deed from Town of Candia to City of Manchester	\$2.00	

TAXES BOUGHT BY TOWN

Henry M. Mowles, tax collector	\$62.24
--------------------------------------	---------

ABATEMENTS

Mrs. Annie E. Davis, poll tax	\$2.00
-------------------------------------	--------

PAYMENTS ON INDEBTEDNESS

Notes in anticipation of taxes:		
Rockingham National Bank	\$8,000.00	
Bonds:		
Amoskeag Savings Bank	1,000.00	

INTEREST ON INDEBTEDNESS

On note in anticipation of taxes:		
Rockingham National Bank	\$91.67	
Bonds:		
Amoskeag Savings Bank	50.00	
	<u> </u>	\$141.67

COUNTY TAX

Earle R. Stockbridge, county treasurer	\$2,636.51
--	------------

SCHOOL DISTRICT

Barbara P. Happny, Treasurer:		
Balance of 1946-1947 appropriation	\$4,008.00	
Dog licenses	195.10	
On 1947-1948 appropriation	5,500.00	
	<u> </u>	\$9,703.10

CAPITAL RESERVE FUND

Trustees of Trust Funds:		
Town appropriation to World War		
II Memorial Town Hall Fund	\$600.00	

SPECIAL POLL TAX

New Hampshire State Treasurer:		
Levy 1945	\$3.00	
Interest .....	.30	
	<u> </u>	\$3.30

MISCELLANEOUS

Merrimack Valley Region Association:		
Town appropriation	\$62.66	
	<u> </u>	
Total payments for all purposes	\$37,904.81	

ROAD AGENT'S REPORT

SUMMER

Selectmen's orders, payrolls	\$1,209.88
Paid:	
Fred L. Corson	\$388.00
Oliver C. Mitchell, truck	101.20
S. Clifford Minner, grader operator	241.50
Elton Davis, truck	27.50
Elton Davis, labor	1.88
Nelson Titus, tractor	5.00
Stephen Green, truck	8.15
Norman R. Stevens, truck	69.00
Sam Healey, labor	120.38
Herbert Wiggin, labor	7.50
George Beane, labor	5.00
Nelson Titus, labor	111.76
William Jordan, labor	30.75
Walter Davis, labor	2.63
John Anderson, labor	7.50
Raymond Davis, labor	2.25
E. Woykanech, labor	21.75
Stanley Klock, labor	2.25
Theodore Van Horn, labor	4.50
Irving Healey, labor	21.00
Richard Purington, labor	11.63
Waldo Glidden, labor	18.75
Total payrolls	\$1,209.88

WINTER

Selectmen's orders, payrolls		\$3,023.00
Paid:		
Fred L. Corson	\$336.00	
James O'Neil, truck	584.50	
Elton Davis, truck	461.35	
Oliver C. Mitchell, truck	358.60	
Cyrus Brown, truck	420.00	
Norman R. Stevens, truck	13.95	
Norman R. Stevens, labor	2.25	
Frank Leonard, bulldozer and op- erator	42.01	
Frank Leonard, labor	5.25	
Nelson Titus, labor	82.13	
Raymond Davis, labor	83.24	
Walter Davis, labor	50.64	
Sam Healey, labor	190.13	
Clifford Charter, labor	24.75	
Herbert Wiggin, labor	19.88	
George Brown, labor	67.13	
Russell Holt, labor	35.25	
Raymond Holt, labor	7.13	
George Beane, labor	2.25	
Waldo Glidden, labor	6.00	
E. Wovkanech, labor	3.75	
Frank Hall, labor	6.75	
H. S. Purington, Jr., labor	34.50	
Karl Robie, labor	19.50	
Kenneth Purington, labor	6.00	
William Jordan, labor	4.50	
Theodore Davis, labor	42.38	
Leonard Trow, truck	95.75	
Theodore Davis, truck	8.80	
Theodore Davis, Jr., labor	8.63	
Total payrolls		\$3,023.00

TOWN ROAD AID

Apportionment:

State	\$2,439.41	
Town	609.85	
	<hr/>	\$3,049.26

Expenditures:

State of New Hampshire, tarring .	\$2,018.31	
State of New Hampshire, Koppers Co., tar	284.70	
Fred L. Corson	35.00	
Harold E. Walker	31.00	
Erwin Parkhurst, truck	55.00	
Theodore Davis, labor	22.50	
Arthur Laroche, truck	103.85	
Robert E. Webber, shovel	599.15	
Edmond Cote, labor	5.50	
Albro Snow, truck	103.85	
Elton Davis, truck	68.20	
S. Clifford Minner, grader op- erator	34.00	
Norman R. Stevens, truck	96.10	
Frank Pivovar, truck	103.85	
Henry Webber, truck	103.85	
James O'Neil, truck	96.10	
Frank Webber, truck	83.75	
Steven Green, truck	66.25	
Brien & Sons, truck	83.75	
Curtis Cope, gravel	107.60	
Manchester Water Works	3.95	
<i>State Grader</i>	<u>173.95</u>	
	\$4,280.21	
Overdraft	1,230.95	
	<hr/>	\$3,049.26

Report of the Trust Funds of the Town of Candia, N H., on December 31, 1947

Date of Creation	TRUST FUNDS— PURPOSE OF CREATION	HOW INVESTED				Balance of Income on Hand at Be- ginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
		Amount of Principal	Rate of Interest	Balance of Income on Hand at Be- ginning of Year	Income During Year				
1946	Anderson, James A. Fund	Hillsborough County Savings Bank	2	50.00	2	\$.83	1.78	1.91	
1902	Baker, Ann Fund	Amoskeag Savings Bank	2	36.00	2	\$1.41	\$1.78	1.91	
1930	Bean, Arthur C. Fund	Manchester Savings Bank	2 1/2	72.00	2 1/2	2.68	2.59	1.92	
1946	Bean, Charles E. Fund	Manchester Savings Bank	2	100.00	2 1/2	.42	2.50	2.00	
1929	Bean, Homer Fund	Manchester Savings Bank	2 1/2	72.00	2 1/2	2.27	1.81	2.08	
1935	Bean, Simeon Fund	Amoskeag Savings Bank	2	100.00	2	2.03	1.00	3.06	
1890	Bickford, Charles Fund	Manchester Savings Bank	2 1/2	36.00	2 1/2	.96	1.00	.86	
1941	Brown, Dana H. Fund	Amoskeag Savings Bank	2	150.00	2	4.52	3.06	5.58	
1934	Brown, Edwin E. & Etta J. French Fund	Manchester Savings Bank	2 1/2	50.00	2 1/2	2.21	1.00	2.49	
1941	Brown, Ella Martin Fund	Amoskeag Savings Bank	2	101.00	2	1.65	1.00	1.65	
1930	Brown, Frank D. Fund	Manchester Savings Bank	2 1/2	50.00	2 1/2	1.37	2.01	1.63	
1925	Brown, George Fund	Manchester Savings Bank	2 1/2	72.00	2 1/2	16.88	10.92	7.99	
1935	Brown, James H. Fund	Amoskeag Savings Bank	2	150.00	2	4.96	3.06	6.02	
1908	Cate, Lewis Fund	Manchester Savings Bank	2 1/2	36.00	2 1/2	1.74	.91	2.20	
1934	Catlin, Richard P. Fund	Amoskeag Savings Bank	2	50.00	2	1.63	1.01	1.64	
1925	Clay, David Fund	Manchester Savings Bank	2 1/2	36.00	2 1/2	1.02	.90	.92	
1942	Colcord, Samuel F. Fund	Manchester Savings Bank	2 1/2	200.00	2 1/2	6.11	5.10	7.21	
1946	Critchett, Arthur & John Foster Fund	Hillsborough County Savings Bank	2	100.00	2	2.00	2.00	2.00	
1943	Currier, Carlos Fund	Manchester Savings Bank	2 1/2	150.00	2 1/2	5.08	4.00	4.88	
1934	Currier, Frank P. Fund	Amoskeag Savings Bank	2	100.00	2	3.52	3.00	2.54	
1934	Davis, Abe L. Fund	Manchester Savings Bank	2 1/2	500.00	2 1/2	28.97	13.16	31.56	
1926	Dunovan, Ira L. Fund	Amoskeag Savings Bank	2	72.00	2	3.00	1.46	2.46	
1937	Eaton, Albert Fund	Manchester Savings Bank	2 1/2	200.00	2 1/2	5.96	5.06	2.50	
1925	Eaton, Augusta V. Fund	Manchester Savings Bank	2 1/2	72.00	2 1/2	2.72	1.84	2.65	
1916	Eaton, Lucinda F. Fund	Amoskeag Savings Bank	2	1,000.00	2	73.89	21.41	81.71	
1939	Eaton, M. V. B. Fund	Manchester Savings Bank	2 1/2	200.00	2 1/2	6.32	5.12	5.54	
1941	Eaton, Zelinda K. Fund	Amoskeag Savings Bank	2	100.00	2	3.49	2.01	1.50	
1941	Emerson, Nett W. & Marion S. Fund	Amoskeag Savings Bank	2	500.00	2	26.92	10.46	25.38	
1937	Ewing, Griffin Fund	Amoskeag Savings Bank	2	100.00	2	2.64	2.02	1.66	
1946	Felker, Mary Dudley Fund	U. S. Treasury Bond	2 1/2	500.00	2 1/2	7.19	14.37	7.18	
		Manchester Savings Bank	2 1/2	99.75	2 1/2	1.24	2.50	1.50	

1926	Fifield, William E. Fund	.....	Amoskeag Savings Bank	72.00	2	5.50	1.49	6.00	.99
1927	Fitts, Abraham & George F. Smith Fund	.....	Manchester Savings Bank	144.00	2 1/2	9.80	3.71	9.00	4.51
1913	Fitts, Lane Fund	.....	Manchester Savings Bank	144.00	2 1/2	4.70	3.62	5.51	2.81
1913	Fitts, Museum Fund	.....	Amoskeag Savings Bank	360.00	2	66.65	8.56	.....	75.21
1938	Flanders, Charles F. Fund	.....	Hillsborough County Savings Bank	100.00	2	5.19	2.10	.....	7.29
1937	Fliat, Luther Fund	.....	Hillsborough County Savings Bank	200.00	2	10.85	4.20	.....	15.05
1932	Foss Memorial Fund	.....	Manchester Savings Bank	150.00	2 1/2	3.86	3.79	3.00	4.65
1911	French, John P. Fund	.....	Manchester Savings Bank	144.00	2 1/2	6.41	3.69	7.00	3.10
1943	French, Moses & Hanna B. Fund	.....	Manchester Savings Bank	50.00	2	2.27	1.02	1.00	2.29
1940	Gile, Edward Fund	.....	Amoskeag Savings Bank	100.00	2 1/2	4.00	2.58	3.00	3.58
1905	Hall, Edward Fund	.....	Amoskeag Savings Bank	86.40	2	2.79	1.76	3.00	1.55
1915	Haley, George A. Fund	.....	Amoskeag Savings Bank	25.00	2	.54	.50	.....	1.04
1943	Healey, Eugene & Emma Henley Fund	.....	Amoskeag Savings Bank	100.00	2	5.45	2.07	4.00	3.52
1906	Hoit, Lorenzo Fund	.....	Amoskeag Savings Bank	70.00	2	4.67	1.46	3.00	3.13
1947	Holbrook, A. S. & Sarah Fund	.....	Manchester Savings Bank	100.00	2 1/2	.....	1.67	.....	1.67
1937	Hubbard, Everett E. Fund	.....	Manchester Savings Bank	200.00	2 1/2	5.89	5.10	5.00	5.99
1941	Hubbard, Henry A. & Hattie J. Fund	.....	Amoskeag Savings Bank	100.00	2	3.76	2.03	3.61	2.18
1941	Jacobs, William S. Fund	.....	Amoskeag Savings Bank	50.00	2	1.70	1.02	1.00	1.72
1945	Johnson, Jennie Fund	.....	Amoskeag Savings Bank	50.00	2	1.84	1.02	1.00	1.86
1942	Jones, Elvora A. Fund	.....	Amoskeag Savings Bank	50.00	2	1.53	1.02	1.00	1.55
1921	Ladd, Annie L. Fund	.....	Manchester Savings Bank	72.00	2 1/2	13.09	2.07	4.00	11.16
1947	Lamorey, Merritt B. Fund	.....	Manchester Savings Bank	150.00	2 1/2	.....	3.13	1.00	2.13
1941	Lang, Jeremiah Fund	.....	Manchester Savings Bank	50.00	2	2.68	1.03	2.00	1.71
1921	Lang, Charles S. Fund	.....	Amoskeag Savings Bank	720.00	2	295.55	20.30	10.00	305.85
1930	Lang, Thomas Fund	.....	Manchester Savings Bank	216.00	2 1/2	7.29	5.49	10.00	2.78
1941	Langford, Deacon Joseph Fund	.....	Amoskeag Savings Bank	100.00	2	5.02	2.06	3.00	4.08
1939	Langley, Daniel B. & Charles A. Hall Fund	.....	Manchester Savings Bank	60.00	2 1/2	2.97	1.52	2.00	2.49
1945	Leacy and White Fund	.....	Amoskeag Savings Bank	137.91	2	3.70	2.81	3.00	3.51
1930	Lovejoy, Sadie Mead Fund	.....	Amoskeag Savings Bank	100.00	2	2.68	2.02	2.00	2.70
1937	Lucas, Elmer A. Fund	.....	Amoskeag Savings Bank	100.00	2	4.54	2.05	4.00	2.59
1909	McDuffee, Nancy Fund	.....	Manchester Savings Bank	75.00	2 1/2	2.42	1.90	2.00	2.32
1938	Mandigo, Olive & Woodbury Hartford Fund	.....	Manchester Savings Bank	7.20	2 1/2	1.80	.21	1.00	1.01
1930	Mead, Charles J. & Sadie Mead Lovejoy Fund	.....	Manchester Savings Bank	60.00	2 1/2	2.97	1.52	2.00	2.49
1930	Merrill, Stephen Fund	.....	Amoskeag Savings Bank	150.00	2	5.32	3.06	5.00	3.38
1934	Moore, Henry W. Cemetery Fund	.....	Amoskeag Savings Bank	36.00	2 1/2	1.81	.92	1.00	1.73
1927	Moore, Henry W. Highway Fund	.....	Amoskeag Savings Bank	500.00	2	23.95	10.35	12.00	22.30
1927	Moore, Henry W. Highway Fund	.....	Hillsborough County Savings Bank	7,174.62	2	149.48	150.23	149.48	150.23
1927	Moore, Henry W. Highway Fund	.....	Amoskeag Savings Bank	13,000.00	2	136.23	272.00	272.23	136.00
1908	Morrill, Samuel Fund	.....	Manchester Savings Bank	26,041.09	2 1/2	326.22	651.02	651.73	335.51
1917	Murray, Samuel F. Fund	.....	Amoskeag Savings Bank	36.00	2	.76	1.00	2.59	1.00
1936	Nelson, Abraham Fund	.....	Amoskeag Savings Bank	72.00	2	3.71	1.50	1.13	4.08
1929	Nelson, Sarah E. Fund	.....	Amoskeag Savings Bank	50.00	2	1.44	1.02	2.46	2.46
1916	Nichols, Martha Fund	.....	Manchester Savings Bank	72.00	2 1/2	2.21	1.28	1.00	2.49
1941	Nye, Martha Fund	.....	Manchester Savings Bank	144.00	2	6.62	2.98	2.00	7.60
1927	Patten, Deacon Francis Fund	.....	Amoskeag Savings Bank	100.00	2 1/2	64.86	3.86	18.30	50.42

Report of the Trust Funds of the Town of Candia, N. H., on December 31, 1947

Date of Creation	TRUST FUNDS— PURPOSE OF CREATION	HOW INVESTED	Amount of Principal	Rate of Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1918	Patten, Ruth K. Fund	Manchester Savings Bank	36.00	2½	2.11	.93	2.00	1.04
1939	Prescott, Cyrus Fund	Hillsborough County Savings Bank	100.00	2	6.21	2.12	....	8.33
1939	Roberts, W. R. Fund	Manchester Savings Bank	50.00	2½	2.25	1.27	2.00	1.52
1929	Robie, Ina M. Fund	Manchester Savings Bank	72.00	2½	3.74	1.85	3.00	2.59
1927	Robie, John & William Robie Fund	Manchester Savings Bank	36.00	2½	2.40	.94	1.00	2.34
1921	Rowe, Annie E. Fund	Manchester Savings Bank	36.00	2½	2.30	.94	1.00	2.24
1932	Rowe, Horatio Fund	Hillsborough County Savings Bank	50.00	2	3.09	1.06	....	4.15
1925	Rowe, Victoria Fund	Amoskeag Savings Bank	72.00	2	5.68	1.54	1.00	6.22
1932	Samborn, Alfred N. Fund	Amoskeag Savings Bank	50.00	2	2.02	1.03	1.00	2.05
1927	Samborn, Benj. Fund	Manchester Savings Bank	36.00	2½	2.33	.94	1.00	2.27
1941	Smith, Augustus & Alice Smith Fund	Amoskeag Savings Bank	100.00	2	2.28	2.03	2.00	2.31
1927	Smith, John P. Fund	Manchester Savings Bank	72.00	2½	2.85	1.84	2.00	2.60
1903	Smith, Leonard Fund	Manchester Savings Bank	72.00	2½	2.70	1.84	2.00	2.63
1906	Smith, Nancy W. Fund	Amoskeag Savings Bank	72.00	2	2.04	1.48	....	3.52
1941	Stanley, William Fund	Amoskeag Savings Bank	100.00	2	3.66	2.05	1.00	4.71
1936	Straw Fund	Manchester Savings Bank	25.00	2½	3.43	.69	1.00	3.12
1942	Thurston, Sperry & Lucy A. Fund	Manchester Savings Bank	100.00	2½	7.25	2.68	1.00	8.93
1936	Watson, David A. Fund	Amoskeag Savings Bank	100.00	2	2.85	2.04	1.00	3.89
1930	Whittridge, Mary L. Fund	Amoskeag Savings Bank	100.00	2	2.85	2.04	1.00	3.89
1940	World War II Memorial Town Hall Building Fund	Manchester Savings Bank	70.00	2½	2.39	1.79	1.00	3.18
1940	Young, Joseph F. Fund	Hillsborough County Savings Bank	6,823.23	2	119.46	132.84	....	252.30
		Manchester Savings Bank	100.00	2½	4.59	2.57	....	5.16
			\$65,585.20		\$1,625.37	\$1,479.79	\$1,363.34	\$1,741.82

CERTIFICATE

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

Dated January 12, 1948.

MARY E. PETERSON,
HAROLD E. WALKER,
LLOYD H. ROLLINS,
Trustees.

AUDITORS' REPORT

Candia, N. H.

January 31, 1948

We hereby certify that we have examined the accounts of the Selectmen, Treasurer, Town Clerk, Tax Collector, Trustees of Trust Funds, Road Agent, Smyth Public Library, Candia Volunteer Firemen's Association and Candia Baseball Club for the year 1947 and that, to the best of our knowledge and belief, they are correct and supported by proper vouchers.

GEORGE H. PERKINS,
LEON W. ROBIE,

Town Auditors.

CANDIA VOLUNTEER FIREMEN'S ASSOCIATION

Appropriation for town	\$500.00
Expense account from November 1, 1946 to November 1, 1947	
Eli N. Marcotte, heating oil	\$6.47
H. S. Purington, truck repairs, gas and oil.....	30.44
Seavey's Garage, truck repairs, gas and oil	38.64
Mass. Bonding & Insurance, firemen's insurance	146.25
Hazen Auto Body, truck glass, repairs	34.77
N. H. Gas & Electric Co., lights	51.68
C. W. Phillips, Candia Insurance Co.	25.00
De Mambro Radio Supply, oil heater	56.75
E. R. Moore Co., supplies	24.85
Roy D. Clark, heating oil	92.57
C. W. Phillips, janitor supplies, paint, ex- press, etc.	63.68
Harold Walker, janitor service	114.00
Rachel B. Dinsmore, infantile fund	5.00
Packard's Service Station, truck battery	17.25
E. E. Shaw, heating oil	17.10
Fire Protection Co., Rockwood fog nozzle	25.00
Motor Car Supply, drop light	3.85
George E. Seavey, flowers	10.00
W. E. Cleaves, clock repairs	2.50
July 4th appropriation	291.17
Andrew Therrin, lumber	18.00
Keystone Press, printing	14.75
Lane McDuffee, plumbing supplies	13.55
Arthur Perry, CO ₂ extinguisher, lights, Rock- wood fog nozzle and extension	53.29
Treasurer State of N. H., tar on ramp	29.30
New England Tel. & Tel. Co.	8.33
Boylston Fire Equipment Co., Oberdorfer pumper for tank truck	275.00
Total	\$1,469.09

NORMAN R. STEVENS,
Treasurer.

REPORT OF THE FOREST FIRE WARDEN

Number of fires	2
Acreage burned	2½
Number fire permits issued	39

ALBION E. ROBIE,
Forest Fire Warden.

**REPORT OF THE SMYTH PUBLIC LIBRARY
ASSOCIATION**

C. F. Bangs, Treasurer, in account with the Smyth Public
Library Association

Dr.

Cash on hand, January 1, 1947	\$467.03	
Town appropriation	200.00	
Marion E. Smyth bequest	1,000.00	
N. H. Fire Ins. Co. (Lightning damage)	10.65	
	_____	\$1,677.68

Cr.

Salaries	\$166.00	
Light	17.12	
Maintenance	63.68	
Fuel	83.19	
Cash to balance	1,347.69	
	_____	\$1,677.68

C. F. Bangs, Treasurer, in account with the income from
the Smyth, Emerson, and Hall Funds

Dr.

Cash on hand, January 1, 1947	\$161.19	
Interest from Smyth Funds	195.26	
Interest from Emerson Fund	10.14	
Interest from Hall Fund	2.43	
Cash Reimbursement	14.30	
	_____	\$383.32

Cr.

Books and Magazines	\$233.99	
Insurance	54.20	
Cash to balance	95.13	
	_____	\$383.32

AUDITOR'S REPORT

Candia, N. H.

January 20, 1948

I have this day examined the accounts of C. F. Bangs, Treasurer of the Smyth Public Library Association, and find them correctly cast with proper vouchers for the same.

GEORGE E. SEAVEY,

Auditor.

REPORT OF LIBRARIAN

Number of books in the Library December 31, 1946		7,350
Added by purchase and gift		185
Lost, destroyed or withdrawn		18
Total number of volumes		7,517
Circulation for the year:		
Number of volumes taken out	3,915	
Fiction:		
Adult	2,920	
Juvenile	454	3,374
Non-Fiction:		
Adult	450	
Juvenile	91	541
Circulation of periodicals		1,469

FINANCIAL REPORT OF SCHOOL BOARD

For Fiscal Year Ending June 30, 1947

Receipts

State and Federal Aid:	
Equalization fund for elementary schools....	\$4,603.32
Income From Local Taxation:	
For support of elementary schools	5,201.00
For payment of high school and academy tuition	3,200.00
For salary of district officer	195.00
For payment of per capita tax	298.00
Other obligation imposed by law or established by district	314.00
From Sources Other Than Taxation:	
Dog tax	195.10
Elementary tuition	359.00
Refund National School lunch program	948.26
Sale of property	86.99
Total Receipts from All Sources	\$15,400.67
Cash on hand at beginning of year July 1, 1946	2,003.76
Grand Total	\$17,404.43

Payments

	Total Amount	General Expenses	High School	Elem. School
<i>Administration:</i>				
Salaries of district officers..	\$191.00	\$191.00	.....	.....
Superintendent's excess salary	269.16	269.16	.....	.....
Tax for state wide super- vision	298.00	298.00	.....	.....
Expenses of administration:				
Clerical assistants	78.05	78.05	.....	.....
Supplies and expenses	87.96	87.96	.....	.....
<i>Instruction:</i>				
Principals' and teachers' salaries	5,786.00	.....	.....	\$5,786.00
Text books	205.43	.....	.....	205.43
Scholars' supplies	237.28	.....	.....	237.28
Other expenses of instruction:				
Supplies, other expenses ..	135.06	.....	.....	135.06
<i>Operation of School Plant:</i>				
Janitors' salaries	400.00	.....	.....	400.00
Fuel or heat	459.62	.....	.....	459.62
Water, light, janitors' supplies	199.07	.....	.....	199.07
Repairs and replacements ..	216.81	.....	.....	216.81
<i>Auxiliary Activities:</i>				
Health supervision:				
Salaries	275.39	.....	.....	275.39
Transportation:				
Contract services	2,400.00	.....	.....	2,400.00
Tuition - elementary and secondary	2,582.68	.....	\$2,582.68	.....
Other activities:				
Labor	720.00	.....	.....	720.00
Food	319.67	.....	.....	319.67
Other	621.35	.....	.....	621.35
<i>Fixed Charges:</i>				
Insurance	144.00	144.00	.....	.....
State retirement and other ..	117.34	117.34	.....	.....
<i>Capital Outlay:</i>				
New equipment	56.50	56.50	.....	.....
Total Payments for all Purposes	\$15,800.37	\$1,242.01	\$2,582.68	\$11,975.68
(June 30, 1947)	1,604.06	.....	.....	.....
Total cash on hand at end of year				
Grand Total	\$17,404.43			

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

MARY A. PERSSON,
HELEN M. FOWLER,
CHARLES W. PHILLIPS,
School Board.

GEO. H. HARMON,
Superintendent.

July 15, 1947.

DETAILED STATEMENT OF PAYMENTS

Salary of District Officers:

C. Fred Bangs, auditor	\$2.00	
Amos C. Lyford, auditor	2.00	
Charles W. Phillips, chairman ...	60.00	
Mary A. Persson	45.00	
Helen M. Fowler	45.00	
Dorothy U. Frost, clerk	5.00	
Barbara P. Happny, treasurer	30.00	
Charles W. Phillips, moderator ..	2.00	
		\$191.00

Superintendent's Excess Salary:

Lewin A. Stevens, treasurer of supervisory union	\$269.16	
		269.16

Truant Officer and School Census:

R. E. Lane, enumeration cards	\$1.25	
Charles W. Phillips, enumeration	25.00	
		26.25

Expenses of Administration:

Paul E. Sargeant, bond premium	\$10.00	
George H. Harmon, clerical ex- penses	78.05	
Barbara P. Happny, stamped en- velopes	6.68	
Granite State Press, printing	35.00	
Charles W. Phillips, postage and telephone	4.78	
Mary A. Persson, postage and telephone	5.25	
		139.76

Teachers' Salaries:

William N. Rittenburg, principal..	\$1,395.40	
Collector of Internal Revenue	96.60	
Lois B. Hazelton	1,151.50	

Collector of Internal Revenue....	164.00	
Teachers' Retirement	56.00	
Blue Cross insurance	28.50	
Mary F. Mack	1,157.00	
Collection of Internal Revenue...	143.00	
Gladys H. Machacek	1,157.00	
Collector of Internal Revenue ...	143.00	
Mary C. Robinson, substitute teaching	8.00	
Mabel E. Reed, music teacher	286.00	
	<hr/>	5,786.00

Text Books:

Iroquois Publishing Co.	\$2.23	
News Map of the Week, Inc.	11.68	
American Education Press, Inc. ..	32.00	
Scott, Foresman & Co.	113.57	
Hall & McCreary Co.	13.20	
Beckly - Cardy Co.	3.42	
Sago Press, Inc.	29.33	
	<hr/>	205.43

Scholars' Supplies:

Row, Peterson & Co.	\$13.04	
Ginn & Co.	11.21	
McCormick-Mathew Pub. Co.	8.69	
Charles E. Merrill Co.	8.41	
Laidlaw Brothers	42.43	
Scott, Foresman & Co.	16.30	
J. L. Hammett & Co.	32.38	
Chas. Scribner & Sons	91.14	
Gardner & Hall	13.68	
	<hr/>	237.28

Flags and Appurtenances:

William Ford	\$1.00	
	<hr/>	1.00

Other Expenses of Instruction:

World Book Co.	\$4.26
Webster Pub. Co. ....	.92
Jane Rittenburg, sub. teaching....	23.24
Collector of Internal Revenue....	4.76
Mary C. Robinson, sub. teaching	48.00

A. B. Rider and Associates	39.94	
J. L. Hammett	2.64	
The Champion Pub. Co.	2.20	
Howard & Brown, diplomas	8.10	
	<hr/>	134.06
<i>Janitor Services:</i>		
William Ford	\$382.90	
Blue Cross insurance	17.10	
	<hr/>	400.00
<i>Fuel:</i>		
Eli N. Marcotte, 5092 gallons oil	\$459.62	
	<hr/>	459.62
<i>Water, Light and Janitor Supplies:</i>		
N. H. Gas & Electric Co.	\$141.76	
Manchester Paper Supply Co.	39.60	
C. W. Phillips Co.	5.48	
Masury - Young Co.	2.23	
The Halmarden Co.	10.00	
	<hr/>	199.07
<i>Minor Repair and Expenses:</i>		
J. Hodge Co.	\$16.75	
Minot Morse	40.00	
C. W. Phillips Co.	33.26	
G. F. St. Lawrence	2.25	
Brown's Express .....	.52	
C. V. Magnuson	117.81	
John B. Varick Co.	1.76	
William Ford	4.46	
	<hr/>	216.81
<i>Medical Inspection:</i>		
Margaret E. Cronin, R. N.	\$275.39	
	<hr/>	275.39
<i>Transportation:</i>		
Andrew J. Gordon	\$2,400.00	2,400.00
<i>High School Tuition:</i>		
City of Manchester	\$2,265.78	
School District of Raymond	316.90	
	<hr/>	2,582.68

Other Special Activities:

Dorothy Ford, salary, lunch program	\$403.80	
Collector of Internal Revenue	28.20	
Elizabeth Beane, salary	252.40	
Collector of Internal Revenue.	35.60	
Dorothy Ford, for purchase of food	319.67	
A. H. Rice & Co.	3.22	
A. G. Gosselin & Co.	44.12	
Community Gas Co.	228.00	
John B. Varick Co.	3.24	
L. W. Cass	1.98	
Gardner & Hall	4.95	
University of New Hampshire.	11.66	
William Ford	1.40	
H. E. Humphreys Co.	159.50	
Cascade Paper Co.	163.28	
	<hr/>	1,661.02

Per Capita Tax:

F. Gordon Kimball, state treasurer	\$298.00	
	<hr/>	298.00

Insurance and Other Fixed Charges:

Paul E. Sargeant, premium	\$80.00	
C. W. Phillips, premium	64.00	
Teachers' Retirement Board	117.34	
	<hr/>	261.34

New Equipment:

Community Gas Co.	\$32.50	
C. W. Phillips Co.	18.00	
Dorothy Ford	6.00	
	<hr/>	56.50

SCHOOL BOARD'S ESTIMATE FOR 1948-1949

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

Support of the Elementary Schools:

Principal and teachers' salaries . . .	\$8,300.00
Textbooks	200.00
Scholars' supplies	250.00
Flags and Appurtenances	5.00
Other expenses of instruction	125.00
Janitor service	450.00
Fuel	500.00
Water, light and janitor's supplies	250.00
Minor repairs and expenses	125.00
Health supervision	375.00
Transportation of pupils	2,600.00
Other special activities	300.00

Total Cost of Instruction	\$13,480.00
-------------------------------------	-------------

Other Statutory Obligations:

Salaries of District Officers (fixed by district)	\$195.00
Truant officer and census (fixed by district)	35.00
Tuition for high school pupils (estimated by school board) . . .	4,000.00
Superintendent's excess salary (fixed by supervisory union) . . .	295.00
Per capita tax (reported by state treasurer)	286.00
Other obligations imposed by law or established by district:	
Administration	200.00
Insurance and other fixed charges	200.00

New equipment	100.00	
Retirement for teachers	225.00	
		<hr/>
Total Other Obligations		5,536.00
		<hr/>
Total amount required to meet Budget for 1948-1949		\$19,016.00
<i>Estimated Income of the District:</i>		
Estimated state aid	\$7,300.00	
Estimated dog tax	150.00	
Estimated elementary tuition	200.00	
		<hr/>
		7,650.00
Amount required to be raised and appropriated to meet School Board's Budget 1948-49....		11,366.00
		<hr/>
		\$19,016.00

MARY A. PERSSON,
HELEN M. FOWLER,
CHARLES W. PHILLIPS,
School Board of Candia.

Candia, N. H., February 2, 1948.

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1947

Summary

Cash on hand June 30, 1946 (Treasurer's bank balance)		\$2,003.76
Received from Selectmen:		
Appropriations for current year...	\$9,208.00	
Dog tax	195.10	
Received from state treasurer	4,603.32	
Federal reimbursements	947.26	
Received from all other sources.....	445.99	
		<u>15,400.67</u>
Total amount available for fiscal year (Balance and receipts)		\$17,404.43
Less school board orders paid		<u>15,800.37</u>
Balance on hand as of June 30, 1947 (Treasurer's bank balance)		\$1,604.06

BARBARA P. HAPPNY,
District Treasurer.

July 12, 1947.

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Candia, of which the above is a true summary for the fiscal year ending June 30, 1947, and find them correct in all respects.

HAROLD E. WALKER,
WILLIAM G. HAPPNY,
Auditors.

July 14, 1947.

ANNUAL REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board of Candia:

In accordance with the rules of the School Board and the laws of the State of New Hampshire, I am pleased to submit my first annual report as Superintendent of Schools for the Town of Candia.

Since my election, my time has been spent chiefly in studying the problems of the entire Union, watching the schools in action in each district, becoming acquainted with the teachers, children, and citizens, attending meetings of the school board both regular and special, checking equipment, books, and supplies, trying to discover the strong and weak points of each system so that a thorough understanding of the needs of your boys and girls may be emphasized, and gathering data which will be necessary for future reference.

It is, then fairly apparent that any recommendations made at this time would be somewhat superficial and would not present the best picture of what should be done. Therefore, during the coming year advice will be suggested only after careful consideration and study of the available material and the educational welfare of the children of the town.

APPRECIATION

I wish to express my appreciation to the School Board for the confidence it has shown toward me since July, 1947. The patience and courteous consideration you have expressed in my behalf and for the children of the town is received humbly and I shall endeavor to merit your continued confidence in my efforts as your educational advisor and executive officer.

I wish also to express my appreciation to the pupils, teachers, employees of the school, and citizens of the town who have so generously helped to make the schools what we all hope they should become in the educational process and development of learning.

ACCOMPLISHMENTS

Since taking office as Superintendent of the Candia Schools, I have been impressed by the seriousness and desirability of the School Board to develop and complete the projects necessary, in my opinion, to insure good schools. The co-operation of its members in all emergencies as well as regular routine matters has been frank, earnest, and constructive. I am thoroughly convinced the board as well as the public want the best schools possible. In keeping with this desire, I am bringing to the attention of the town the following items of commendable accomplishments:

TESTS AND TESTING

Testing is very important in the development of modern youth in his educational growth. Although much time must be spent to administer such a program, the results have proved worthwhile and desirable. It has been the custom in the past to test the boys and girls at the close of the school year to determine in part whether or not a youngster should be promoted to the next grade or graduated. After discussing the project at considerable length, achievement tests were administered to all pupils in the fall. After correcting and tabulating, teachers were able to concentrate upon the weaknesses of their pupils with the entire year to work out individual problems. This innovation in the schools of the town has been a challenge to every teacher and a decided aid to the educational growth and development of the pupil. The co-operation of the teachers was excellent even though it meant extra work in the correction, tabulation and study of the tests:

MARKING SYSTEM AND REPORT CARDS

Probably one of the most important changes since September was the simplification of the report card and the introduction of a new marking system.

Evaluation of the work of the boys and girls in the school is a subjective matter at best and considerable time is spent every six weeks in order that a fair and reasonably accurate report may be made to the parent of the classroom activities of the child. Many educators have opposed this type of report because of its subjectiveness stating that it does not measure the whole child. However, as long as the colleges and the State Department require some form of report of

pupil progress. New Hampshire schools must continue to keep such records. It has always been the intention of the present administration, however, to make such a summary as brief as possible yet to advise the parent of the child's progress in its simplest form. It is my opinion that the new system has met widespread approval in the community.

STANDARDIZATION OF PERMANENT RECORDS

The permanent records of the pupils and the school have been standardized. This method of permanent record-keeping in the school is in use all over the country and should prove an asset to pupils, teachers, parents, and future administrators.

SCHOOL LUNCH

The continuation of the school lunch program is a vital phase in the educational development of the school. Although this program requires the right supervision which consumes considerable time, the board has never questioned its need. We have been very fortunate in securing, free of charge, a number of items which have been helpful in extending the quality of the meals. These food articles will continue to be received as the year progresses. To add to these donations, the school is financially reimbursed for the type of meal served—nine cents for every twenty-five cent charge. Since the program is non-profit making, the children who avail themselves of this service, which is balanced to meet State and Federal requirements, receive the full value of the meal in better food cooked to meet every taste. This program is not only a step in the right direction for healthful living, but the supervision of this noon lunch in right attitudes at the table should have far-reaching results. The Board is to be commended for this program.

TEXTBOOKS, SUPPLIES AND EQUIPMENT

Many textbooks, supplies, and equipment have been brought up to date. Readers, both basic and supplementary, as well as other textbooks and supplies have been purchased. This has put quite some strain on the budget, but the results, in my opinion, where the boys and girls of the town are concerned, have justified the means.

REPAIRS

The test of a good school board is the interest it takes in keeping the plant repaired and in good working condition. The board and town are fortunate in having a custodian of the building who takes pride in having it clean and sanitary. The wear and tear on any school plant requires constant repair. The School Board has met this duty with economy and dispatch.

TEACHERS

Your teachers are conscientious and are making every effort to give the best possible services to the children of the town. You are fortunate in securing teachers of such calibre especially when many youngsters in this state are unable to receive the rights of good instruction to which they are entitled because of the shortage of understanding leaders in the classroom. Surely their co-operation and patience with the superintendent and school board have been on a high plane. There have been some administrative changes in the supervision which seem to have brought the school, the board, and the citizens a little closer to the education of the youth of the town.

RECOMMENDATIONS

The foregoing achievements have been the highlights of your school since September and as the year progresses there will, undoubtedly, be other matters which will have the attention of the School Board, teachers, and pupils.

Since it is very necessary to look into the future and try to determine what is best for education in Candia, I should like to make a few recommendations which should have your consideration, if not immediately, at least in the near future.

TUITIONS

This item in the 1947-48 budget claimed about 36 per cent of the entire amount raised and appropriated. The 1948-49 budget calls for an even greater amount. This item is set by the State Department and based on the average cost of education for secondary schools in the state. The tuition rate was increased from \$123.79 in 1946-47 to \$138.89 in 1947-48 and without doubt will be increased to nearly \$150 for 1948-49. It is, therefore, very important that provision be made for the next school year for Tuitions.

HEALTH SUPERVISION

Your nurse, Miss Margaret E. Cronin, receives \$2,400.00 a year from six districts distributed as follows: Raymond \$715.05, Candia \$316.02, Deerfield \$223.60, Auburn \$377.45, Merrimack \$640.47, Litchfield \$127.41. Her salary is based upon the number of pupils (average membership) in each district for the previous year. This means that her salary includes her traveling expenses from her home in Manchester to the various schools in the above districts. It also includes her trips to Concord, Manchester, Boston, Hanover, Laconia and wherever it is necessary to transport a child or a group of children. She is on call at all times and through her generosity makes many special trips in connection with her work. The time has come to realize the great part the school nurse plays in your school system and the personal interest she takes in each and every child regardless of expense. Therefore, I recommend that an adequate amount be set aside in the budget for reasonable expenses of traveling for the district.

SUPPLIES AND TEXTBOOKS

According to data in my possession gathered from the supply houses, these items have been advanced from 10 to 40 per cent since October, 1946. Only recently I have received notice that a further increase can be expected, by March first. Provision must be made for this increase in prices in the budget for 1948-49 if your children are to be adequately supplied with material to continue the work of the school.

SCHOOL LUNCHES

The time is not far distant when every child in the school will be given a noon lunch at the expense of the taxpayer. It is part of the education of every boy and girl. Many cannot afford even the small cost of such a lunch at the present time. It is, then, a question of the generosity of the taxpayer as well as his responsibility as to whether an appropriation of sufficient amount will be made available. I was impressed by the supervision at the table during the lunch period. The district is to be commended in having teachers who take their duties and responsibilities so seriously during the noon lunch period. The district is to be commended

also for the excellent meals served to its youngsters by Mrs. Ford.

TEACHERS

It is necessary to call your immediate attention to the item of Teachers' Salaries. This item should be carefully studied. Graduates of the colleges all over the country have set their own minimum wage scale which will exceed the New Hampshire State Board minimum. Living costs continue to rise and a contented teacher means better instruction for the boys and girls of the town.

MANUAL TRAINING

This is a long range problem. It is looking into the future when the district has stopped to realize that the boys of the seventh and eighth grades could become much more useful to themselves, their parents, and the town in future planning if some course in the use of tools and the use of the hands could be introduced into the school. There is space for this very important function of education in your building and surely it would be an asset to the growth of these boys for both present and future development. I hope the School Board and the citizens of the community will spend some time to study and discuss this matter.

May I, at this time, express my thanks to Mr. George H. Harmon for his kindness and instruction in my behalf. May he enjoy the fruits of a full and useful life during his retirement.

May I again thank the individual members of the School Board for the assistance and advice so generously given in my behalf and in the interests of the citizens, teachers, and pupils of the Candia School.

Respectfully submitted,

MURRAY H. WATSON,
Superintendent of Schools.

February 1, 1948.

Births Registered in the Town of Candia, N. H., for Year Ending December 31, 1947

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
1946 Dec. 13	Exeter	Walter Eugene	John Francis Bailey	Bessie E. Sherman	Candia	Newburyport, Mass.	Raymond
1947 Mar. 8	Manchester	Carol Ann	George R. Reed	Theresa E. Mongeon	Candia	Peabody, Mass.	Goffstown
Apr. 8	Manchester	Leonard Richard	James R. Wilson	Helen F. Geddes	Candia	Peabody, Mass.	Nashua
May 21	Manchester	Ernest Edward	Charles E. Soule	Pearl V. Blesley	Candia	Manchester	Derry
June 7	Manchester	Kathleen Edith	Earl W. Hahn	Edith A. Short	Candia	Philadelphia, Pa.	Chester, Pa.
June 25	Manchester	Elizabeth Ann	George W. Reane	Marron Cochran	Candia	Candia	Candia
July 11	Exeter	Francis Clifford	Walter E. Parnon	Grace E. Minner	Candia	Lowell, Mass.	Candia
July 27	Manchester	Carl Leonard	Robert L. Pearson	Hope Wiley	Candia	Lowell, Mass.	Manchester
Aug. 5	Manchester	Judith Marie	Clifford W. Davis	Sue A. Momen	Candia	LaMoille, Illinois	St. Paul, Minn.
Aug. 9	Manchester	Carole Ann	Francis L. Williams	Edith L. Harreaves	Candia	Northwood	New Bedford, Mass.
Aug. 18	Manchester	Robert Lee	George C. Cole	Leam M. Merriman	Candia	Blayerville, Mass.	Pomfrey, Vt.
Aug. 23	Exeter	Sherry Marlene	Lionel G. Cole	Phyllis R. Currier	Candia	Charlestown	East Candia
Aug. 31	Manchester	Allan Charles	Charles A. Chamberlain	Madeline R. Seward	East Candia	Candia	Manchester
Sept. 1	Manchester	Thomas Henry	Harold H. Seward	Margaret H. Shea	Candia	Candia	Lowell, Mass.
Oct. 9	Manchester	Gloria Francene	Frank G. Leonard	Gloria L. Lecomture	Candia	Candia	So. Braintree, Mass.
Oct. 24	Manchester	Faunce Irene	Paul O. Whipple	Alice L. Merriam	Candia	Candia	New Haven, Conn.
Oct. 27	Manchester	Nancy Alice	Charles V. Tallman	Louise Merrimance	Candia	Dumbarton	Manchester
Nov. 1	Manchester	Maurice Bertran	Robert G. Ladberric	Jane V. Hebert	Candia	Manchester, R. I.	Manchester
Nov. 6	Manchester	Daniel Wayne	Thomas M. Fletcher	Ruth K. Dwyer	Candia	No. Attleboro, Mass.	Derby, Vt.
Nov. 26	Manchester	Samuel John	Samuel Woodmanch	Anna Dubiel	Candia	Candia	Candia
Dec. 5	Manchester	Donna Marie	Donald J. Sanville	Eric Peabody	East Candia	Franklin	Montpelier, Vt.
Dec. 6	Manchester	Louise Boris Balloun	.....	Irma D. Morse	Candia	.....	Eastport, Me.
Dec. 7	Manchester	Mary Aethusa	Bernard J. McQuaid	Margaret Griffin	Candia	.....	Manchester
Dec. 17	Manchester	Alyin Kirby	Robert Davis	Vivian H. Burkhader	Candia	Decatur, Illinois	Pelican, Louisiana
Dec. 20	Manchester	Stephen Vincent	Leslie S. Carter	Mary L. Gingras	Candia	Manchester	Manchester

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

MARY A. PERSSON, Town Clerk.

Marriages Registered in the Town of Candia, N. H., for Year Ending December 31, 1947

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Age	Names of Parents	By Whom Married
Mar. 22	Candia	Frank Lane McDuffee, Jr. Claire Muriel Colby	25 19	Frank L. McDuffee, Sr. Beatrice M. Patridge Martin Van Buren Colby Ruth Sarah Allen	Rev. William H. Rittenburg Congregational Minister Candia
May 3	Candia	Robert St. Pierre Doris Lina Carle	24 30	Adlard St. Pierre Dora Demers Samuel Gill	Robert S. Dinsmore Justice of the Peace Candia
May 30	Candia	Edwin Arthur Brock Mabel Ardalla Hobbs	23 20	Roseanna Lachapelle Maurice James Brock Loretta Frances Goodwin Elwyn R. Hobbs	Rev. William J. Setzer Ordained Minister Manchester
June 16	Candia	Carl Edward Maroney Esther Madaline Braze	20 23	Frances E. Clark Percy J. Maroney Ethel Mills	Rev. William H. Rittenburg Congregational Minister Candia
June 21	Manchester	Richard George Miller Jeannette Olivine Boisvert	24 30	Arthur W. Braze William Miller Aurra Hamel	Rev. Paul Vadeboncoeur Roman Catholic Priest Manchester
June 28	Candia	John F. McGee Catherine C. Evans	24 26	Joseph A. Boisvert Marie Ann Tremblay Frank Stephen Theresa Esther Stowell	Mary A. Persson Justice of the Peace Candia
June 28	Candia	Walter Jankowski Mae L. Bloodgett	25 26	Thomas F. Cavanaugh Catherine B. Coughlin Wladyslaw Jankowski Stefanie Santocka	Mary A. Persson Justice of the Peace Candia
June 28	Manchester	Elton John Davis Jeanne D'Arc Duibe	22 22	Sylvia S. Whitthouse Walter J. Davis Marie Tomasi Edward Duibe Marie Ange Daudelin	Fr. W. Desmarais, O.S.B. Roman Catholic Priest Goffstown

July 28	Manchester	John Francis Bailey	38	William Al Bailey Mary Florence Chandler Frank E. Sherman	Charles H. Barnard Justice of the Peace Manchester
Sept. 20	Candia	Marion Virginia Sherman Kenneth Arthur Purington	18 21	Julia Hazel Sweet Herman S. Purington	Rev. William H. Rittenburg Congregational Minister Candia
Sept. 20	Manchester	Dorothy Anne Foster Fletcher Blyth Perkins	20 26	Ruth F. Lindholm Goodwin L. Foster Grace E. Page Arthur W. Perkins	Rev. T. P. Mason Catholic Priest Manchester
Sept. 20	Raymond	Margaret Ann Giny Forrest Elmer Flanderts	23 60	Grace Bowdin Edward H. Giny Mary Wright Walter H. Flanderts	Rev. Charles Walter Frye Clergyman Raymond
Nov. 12	Candia	Ella Mae Goodwin Francis Louis Charter	36 43	Mary Chout John Henry Goodwin Olive O. Cook Eugene F. Charter	Rev. William H. Rittenburg Congregational Minister Candia
Nov. 15	Epping	Thelma Ellen Clapp John Edward Klocek Edalina Coutinho	39 20 20	Lucy Ann Seward Frank A. Clapp Arria Belle Fuller W. J. Klocek Anna Lazzar Anapodio Coutinho Maria E. Jesus	Rev. L. Rodolphe Drapeau Roman Catholic Priest Epping

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

MARY A. PERSSON, *Town Clerk.*

Deaths Registered in the Town of Candia, N. H., for Year Ending December 31, 1947

Date of Death	Place of Death	Name of Deceased	Years Age	Place of Birth	Name of Father	Maiden Name of Mother
1947						
Jan. 24	Candia	Harris Bean Ladd	82	Deerfield	Warren Ladd	Deborah Bean
Jan. 25	Reading, Mass.	Margaret Annie Morse	53	Pleasant Bay, Cape Bret., N.S.	Douglas A. Smith	Flora MacIntosh
Jan. 25	Candia	Effie Estelle Bryant	78	Hyslop Park, Vt.	Joseph Eaton	Achsah Gould
Feb. 1	Candia	Frank H. Leonard	86	Deer Island, Can.	John Leonard	Margaret MacNelle
Feb. 17	Candia	Sperry E. Thornton	76	Houlton, Me.	Morgan Thornton	Derazi Stairs
Feb. 23	Candia	Muriel Alice Ann Seavey	40	Feldington, England	Alfred P. Price	Beatrice M. Gortley
Mar. 2	Candia	Susan Estella Hardy	72	Raymond, New Brunswick	George Lowdon	Georgianna Wheeler
Mar. 2	Candia	Ethel M. Weeks	63	Candia	William Roberts	Mary Bickford
Mar. 5	Concord, Mass.	Mary Isabel Smith	87	Candia	Chester C. Smith	Mary Lucinda Haynes
Mar. 29	Candia	Carrie S. Richards	70	Windham	Robert Simpson	Cora Slate
Apr. 19	Candia	Herbert B. Kimball	71	Candia	Joseph Kimball	Mary Gile
Apr. 14	Cambridge, Mass.	Della Schneider	44	Candia	James Miller	Rosie A. Glidden
May	Candia	Gertrude F. Brown	67	Candia	Thomas H. Clifford	Mary Heath
June 3	S. Berwick, Me.	Dennis Simon	54	Old Town, Me.	Joseph Simon	Anna Cyr
June 30	Milford	Carrie F. Young	71	Candia	Joseph Freeman	Sarah A. Gleason
July 30	Candia	Angelina C. Gross	78	Irving, Mass.	David De Graffe	Elsie Nute
Sept. 14	Manchester	Jennie D. Haines	86	Epsom	David Potter	Nancy Gordon
Sept. 18	Manchester	Arthur Davis	74	Exeter	George C. Davis	Heighway
Sept. 25	Roxbury, Mass.	(Rev.) George Davies	82	Moxey, England	Samuel Davies	Lucy Marston
Oct. 4	Manchester	Archie C. Osborne	79	Pittsfield	Charles Osborne	.....
Oct. 17	Derry	Ella M. Jacobs	85	Malden, Mass.	Charles Jacobs	.....
Nov. 6	Candia	Wilbrod Houle	67	..... Canada	.....	.....
Nov. 8	Candia	George Henry Gile	67	Candia	Charles H. Gile	Nettie Smith
Nov. 9	Brentwood	Fred E. Emery	74	Manchester	Sylvester E. Emery	.....
Nov. 28	Derry	Nellie R. McKenzie	78	Melrose, Mass.	John Rorke	.....

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

MARY A. PERSSON, Town Clerk.

