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1927/28

Town of Salisbury

NEW HAMPSHIRE



ANNUAL REPORT 1927/8-

ANNUAL REPORT

of the

SELECTMEN AND TREASURER

of the

Town of Salisbury

together with the Reports of the

**ROAD AGENTS AND OTHER OFFICERS
OF THE TOWN**

for the

Fiscal Year Ending January 31, 1928

also

Vital Statistics for Year Ending Dec. 31, 1927

PRINTED BY TOWNE & ROBIE,
FRANKLIN, N. H.

1928

TOWN OFFICERS

MODERATOR

George B. Adams

TOWN CLERK

Charles E. Whittemore

TREASURER

Willard H. Prince

SELECTMEN

Marshall D. Richardson

Ray H. Prince

Alfred H. Sawyer

TAX COLLECTOR

George C. Emerson

SUPERVISORS

Clarence J. Holmes

George C. Emerson

Sherman P. Fellows

POLICE

Lewis F. Bassett

ROAD SURVEYORS

Lewis F. Bassett

Burton F. Sanborn

Harold A. Prince

Carlos O. McAlister

Hugh Fraser

Frank H. Shaw

Frank M. Richardson

Warren F. Taylor

William B. Dunlap

Fred A. Muzzey

BOARD OF HEALTH

George C. Emerson

AUDITOR

Thomas R. Little

BALLOT INSPECTORS

Buron W. Sanborn
Burton F. SanbornUlysses S. Minard
Willard H. Prince

SCHOOL BOARD

Leander N. Sawyer

Vira Taylor

Ruth M. Prince

SCHOOL TREASURER

George B. Adams

LIBRARY TRUSTEES

Esther Waters

Harry A. Twombly

Nellie C. Sanborn

LIBRARIAN

Elwood Warriner

TRUSTEES OF TRUST FUNDS

George B. Adams

Buron W. Sanborn

Edward N. Sawyer

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in said State, qualified to vote in Town Affairs:

(L. S.)

You are hereby notified to meet at the Town Hall, in said Salisbury, on Tuesday, the thirteenth 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 appropriation for the same.
3. To elect one selectman for three years.
4. To raise and appropriate such sums of money as may be necessary for town maintenance of highways and bridges.
5. To raise and appropriate such sums of money as the law requires for State aid maintenance of highways.
6. To raise and appropriate such sums of money as the law requires for state aid construction of highways.
7. To see if the town will vote to raise and appropriate the sum of four hundred dollars for the purpose of defraying town charges.
8. To see what sum of money the town will vote to raise and appropriate for the proper observance of Memorial Day and other patriotic holidays.

9. To see if the town will vote to raise and appropriate the sum of two thousand dollars to apply on town debt.

10. To see if the town will vote to raise and appropriate the sum of one thousand, two hundred and fifteen dollars for payment of one snow plow note and interest.

11. To see what sum of money the town will vote to raise and appropriate for the purchase of a stone crusher.

12. To see if the town will vote to raise and appropriate the sum of four hundred dollars for the control of White Pine blister rust.

13. To elect one library trustee for three years.

14. To elect one trustee of trust funds for three years.

15. To hear reports of agents, auditors and officers heretofore chosen and pass any vote relating thereto.

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

MARSHALL D. RICHARDSON,
RAY H. PRINCE,
ALFRED H. SAWYER,

Selectmen of Salisbury.

A true copy of Warrant—Attest:

MARSHALL D. RICHARDSON,
RAY H. PRINCE,
ALFRED H. SAWYER,

Selectmen of Salisbury.

**BUDGET OF THE TOWN OF SALISBURY,
NEW HAMPSHIRE.**

Estimates of Revenue and Expenditures for the Ensuing
Year, January 31, 1928 to January 31, 1929, Compared
with Actual Revenue and Expenditures of the Previous
January 31, 1927 to January 31, 1928.

SOURCES OF REVENUE:

	Actual Revenue for year 1927	Estimated Revenue for year 1928
FROM STATE:		
Railroad Tax	18 80	18 80
Savings Bank Tax	789 94	789 94
State Aid Maintenance of high-ways	777 56	1,000 00
State Aid for Town Roads	721 26	
FROM LOCAL SOURCES EXCEPT TAXES:		
All licenses and permits except dog licenses	379 47	400 00
Rent of Town Hall	52 00	
Street Lights	18 00	60 00
Money overdrawn and refunded	90 78	
Material sold	10 42	
Interest on taxes	18 92	
From poll taxes	368 00	
Taxes redeemed	316 31	
Cutting bushes	5 00	
County Poor	109 08	
REVENUE APPLICABLE ONLY TO NEW CONSTRUCTION AND IMPROVEMENTS:		
For State Aid Highway Construction	708 93	769 50
Amount raised by issue of notes in anticipation of taxes	6,000 00	
For tractor and snow plow	4,300 00	
REVENUE WHICH MUST BE PAID TO OTHER GOVERNMENTAL DIVISIONS:		
Dog Licenses	141 80	
Abatements	97 63	
Total revenue from all sources except Property Taxes	14,923 90	
Amount raised by property taxes	14,856 21	
Total Revenue	29,780 11	

PURPOSES OF EXPENDITURES:

	Actual Expenditures for 1927	Estimated Expenditures for 1928	Increase	Decrease
CURRENT MAINTENANCE EXPENSES:				
General Government:				
Town Officers' salaries	746 37	750 00	3 63	
Town Officers' expenses	78 96	75 00		3 96
Election Expenses	5 25	25 00	19 75	
Town Hall Expenses	200 32	50 00		150 32
PROTECTION OF PERSONS AND PROPERTY:				
Police Department	81 35			
Fire Department	5 00			
HEALTH DEPARTMENT:				
Board of Health	5 00			
Vital Statistics	1 80			
HIGHWAYS AND BRIDGES:				
State Aid Maintenance:				
State's Contribution	801 67			
Town's Contribution	1,024 84	1,826 51	2,000 00	173 49
Town Maintenance		7,353 13	5,000 00	2,353 13
Street Lighting		396 00	432 00	36 00
General Expenses of Department		6,009 79	400 00	5,609 79
EDUCATION:				
Libraries	39 90	39 90		
CHARITIES:				
Town Poor	32 26			
County Poor	109 08			
RECREATION:				
Old Home Day	150 00			
Cemeteries, hearse service	10 00			
Abatements of Taxes	97 63			
Various Town Charges	783 93	500 00		283 93
Interest on Notes	434 33	650 00	215 67	
PERMANENT IMPROVEMENTS:				
Highways and Bridges:				
Town Construction	128 78	150 00	21 22	
State Aid Construction:				
State's Contribution	751 24	769 50		
Town's Contribution	812 45	769 50		
PAYMENT ON PRINCIPAL OF DEBT:				
Franklin National Bank notes	5,000 00			
PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:				
State Tax	1,315 55			
County Tax	730 16			
School District	1,834 00			
	<hr/>			
	28,938 79			

SELECTMEN'S REPORT

Assets

Cash in hands of Treasurer,	\$1,608 89
Taxes held by the town,	1,836 13
Interest on taxes held by town,	322 80
Due for electric lights,	21 00
Due from State "bounties,"	11 80
Due from State, State Aid Construction,	22 10
Due from State, State Aid Maintenance,	198 33
	<hr/>
	\$4,021 05

Liabilities

Franklin National Bank notes,	\$5,500 00
Interest on same,	79 60
Due school district,	2,494 06
Franklin Savings Bank for snow plow,	4,300 00
Unexpended road money, State,	220 43
Unexpended road money, Town,	220 45
Concord Electric Co.,	36 00
	<hr/>
	\$12,850 54

SUMMARY OF INVENTORY

Real Estate,	\$461,397 00
116 Horses,	\$8,250 00
10 Oxen,	725 00
196 Cows,	10,775 00
47 Neat Stock,	1,525 00
238 Sheep,	1,428 00
8 Hogs,	175 00
1392 Fowls,	1,457 00
5 Portable mills,	4,400 00
Wood and lumber,	26,805 00
2 Gasoline pumps and tanks,	400 00
Stock in trade,	1,800 00
Mills and machinery,	1,200 00
	<hr/>
	\$520,337 00

Polls,	\$398 00
Value of property exempt of soldiers,	5,150 00
Resident valuation,	294,972 00
Non-resident,	225,365 00
Rate percent on \$100, \$2.89	
Total taxes given to collector, including 199 polls,	15,296 88
Taxes added to list,	10 84
Net debt of town,	8,829 49

APPROPRIATIONS

State tax,	\$1,315 55
County tax,	730 16
Highways and bridges,	3,136 06
State aid maintenance,	1,000 00
State aid construction,	769 50
Old Home day,	150 00
Town charges,	400 00
Street lights,	350 00
To apply on town debt,	1,000 00
To apply on snow plow,	1,000 00
For wiring town hall,	140 00
Public library,	39 90
School money by law,	3,136 06
High school tuition,	400 00
School officers' salary,	85 00
\$2 per capita tax,	148 00
Repairs,	200 00
Superintendent's salary,	225 00
	<hr/>
	\$14,424 68

LIST OF TOWN PROPERTY

Town house and land,	\$5,000 00
Library, land and building,	600 00
School, land and building,	4,000 00
Land and growing timber,	1,400 00
Highway department tools,	400 00
Hearse and equipment,	300 00
Tractor and plow,	5,300 00
Grease and oil for tractor,	60 00
Dynamite,	20 00
Fire powder,	60 00
	<hr/>
	\$17,140 00

TOWN TREASURER'S REPORT

Receipts:	
Cash on hand, February 1st, 1927,	\$767 57
C. E. Whittemore, auto permits,	374 97
Taxes due in 1926 omitted,	14 12
Selectmen, Old Home day refund,	20 00
C. E. Whittemore, pool table license,	4 50
Selectmen, notes on Franklin National Bank,	6,000 00
Selectmen, notes on Franklin Savings Bank,	4,300 00
Selectmen, dog taxes,	141 80
Selectmen, taxes redeemed,	316 31
Selectmen, railroad tax,	18 80
Selectmen, savings bank tax,	789 94
Selectmen, money overdrawn for roads, etc.,	70 78
Selectmen, dynamite sold,	10 42
Selectmen, rent of town hall,	52 00
Selectmen, state aid for town roads,	721 26
Selectmen, street lights,	18 00
Selectmen, county paupers,	109 08
Selectmen, for cutting bushes,	5 00
Selectmen, state aid highways,	1,486 49
Interest on taxes,	18 92
G. C. Emerson, taxes added to list,	10 84
G. C. Eastman, taxes as per warrant,	15,296 88
	<hr/>
Total receipts,	\$30,547 68
Expenditures:	
Orders drawn by selectmen,	\$28,938 79
Cash on hand,	1,608 89
	<hr/>
	\$30,547 68

Respectfully submitted,

WILLARD H. PRINCE, Treasurer.

TAX COLLECTOR'S REPORT

Salisbury, N. H., January 31, 1928

Warrant committed for collection,	\$15,296 88
Added tax,	10 84
Interest collected,	18 92
	<hr/>
Total,	\$15,326 64
Accounted for as follows:	
Cash paid treasurer,	\$15,229 01
Abatements and overtax,	97 63
	<hr/>
Total,	\$15,326 64

Respectfully submitted,

GEORGE C. EMERSON,

Tax Collector.

TOWN CLERK'S REPORT

Received for auto permits,		\$374 95
Paid treasurer,		374 95
Received for Dog Licenses,		\$158 00
Paid Selectmen,	\$141 80	
64 Licenses at 20c,	12 80	
75 Dog Tags,	3 40	
	<hr/>	\$158 00
Received for one Pool Table License,		\$5 00
Paid treasurer,	\$4 50	
License fee,	50	
	<hr/>	\$5 00

CHARLES E. WHITTEMORE,

Town Clerk,

SALISBURY FREE LIBRARY ACCOUNT

For Year Ending January 31, 1928

Dr.

1927.			
Jan. 31, On hand,		\$47 51	
1928:			
Jan. 31, Appropriation for 1927,		39 90	
Fines collected,		1 47	
		<hr/>	\$88 88

Cr.

1927.			
Feb. 23, Goodman's Book Store, for books,		\$17 72	
Mar. 31, Nellie C. Sanborn, serv- ices as librarian for two months,		2 50	
Apr. 5, Morrill and Foster, in- surance		5 00	
13, Bridge and Byron, index cards,		3 84	
Money orders, stamps,		23	
Sept. 26, Grace E. Lyon, services as librarian for six months,		7 50	
1928.			
Jan. 31, Grace E. Lyon, services as librarian for four months,		5 00	
On hand,		47 09	
		<hr/>	\$88 88

NELLIE C. SANBORN, Treasurer.

SALISBURY OLD HOME WEEK ASSOCIATION

Treasurer's Report

1927.

Receipts:

Cash on hand from 1926,	\$ 3 18
Received from town treasurer,	150 00
Prize money returned by Frederick Adams and Alfred Sawyer,	65
	<hr/>
	\$153 83

Expenditures:

Paid:—

James S. Shaw, telephone and postage,	\$ 3 27
Rev. L. C. Wright,	17 50
Rev. L. K. Wellman,	17 50
Franklin City Band,	60 00
Towne & Robie,	13 75
Prizes,	8 70
James S. Shaw, baseballs,	5 50
G. B. Adams, expenses for band,	2 50
	<hr/>
	\$128 72

Balance cash on hand,	25 11
	<hr/>
	\$153 83

Respectfully submitted,

GEORGE B. ADAMS, Treasurer.

SUMMARY OF RECEIPTS

Cash on hand, February 1, 1927,	\$767 57
C. E. Whittemore, auto permits,	374 97
Taxes due in 1926 omitted,	14 12
Old Home Day refund,	20 00
Pool table license,	4 50
Notes on Franklin National Bank,	6,000 00
Notes on Franklin Savings Bank,	4,300 00
Selectmen, dog taxes,	141 80
Selectmen, taxes redeemed,	316 31
Selectmen, railroad tax,	18 80
Selectmen, Savings Bank tax,	789 94
Selectmen, money overdrawn for roads, etc.,	70 78
Selectmen, dynamite sold,	10 42
Selectmen, rent of town hall,	52 00
Selectmen, state aid for town roads,	721 26
Selectmen, street lights,	18 00
Selectmen, county paupers,	109 08
Selectmen, for cutting bushes,	5 00
Selectmen, state aid for highways,	1,486 49
Interest on taxes,	18 92
G. C. Emerson, taxes added to list,	10 84
G. C. Emerson, taxes as per warrant,	15,296 88
	<hr/>
	\$30,547 68

SUMMARY OF ALL PAYMENTS

Town officers' salaries,	\$746 37
Town officers' expenses,	78 96
Election and registration,	5 25
Town hall expenses,	200 32
Police department,	81 35
Fire department,	5 00
Board of Health,	5 00
Vital statistics,	1 80
State aid maintenance of highways,	1,826 51
Town maintenance of highways,	7,353 13
Street lighting,	396 00
General expense of highway department, in- cluding tractor and snow plow,	6,009 79
Libraries,	39 90
Town poor,	32 26
County poor,	109 08
Old Home day,	150 00
Cemeteries, "Hearse hire,"	10 00
Abatements,	97 63
Town charges,	783 93
Interest on notes,	434 33
State aid construction of highways,	1,563 69
Town construction of bridges,	128 78
Payment of temporary notes,	5,000 00
Payments to other governmental divisions:	
State tax,	\$1,315 55
County tax,	730 16
School district,	1,834 00
	<hr/>
	3,879 71
	<hr/>
	\$28,938 79

DETAILED STATEMENTS OF PAYMENTS

LIST OF TOWN OFFICERS AND SALARIES

Marshall D. Richardson, selectman,	\$154 50	
Ray H. Prince, selectman,	154 50	
Alfred H. Sawyer, selectman,	154 50	
Charles E. Whittemore, town clerk,	25 00	
Willard H. Prince, town treasurer,	65 00	
George C. Emerson, tax collector,	100 00	
Clarence J. Holmes, supervisor,	12 00	
Sherman P. Fellows, supervisor,	12 00	
George C. Emerson, supervisor,	12 00	
G. B. Sanborn,	56 87	
		\$746 37

TOWN OFFICERS EXPENSES

E. C. Eastman Co., supplies,	\$20 35	
M. D. Richardson, postage and telephone,	4 07	
Jean M. Shaw, town clerk's bond,	5 00	
E. C. Eastman Co., supplies,	4 17	
Towne & Robie, printing notice,	1 20	
Towne & Robie, tax bills,	4 08	
G. B. Sanborn, looking up mortgages,	17 00	
Postage,	2 40	
George C. Emerson, postage and supplies,	12 38	
W. H. Prince, supplies,	1 25	
M. D. Richardson, postage, tele- phone, etc.,	4 86	
C. E. Whittemore, postage and supplies,	2 20	
		\$78 96

TOWN HALL EXPENSES

R. H. Prince, cupboard for office,	\$ 5 00	
Kearsarge Telephone Co., tele- phone,	16 20	
H. D. Lyons, wiring hall,	135 75	
R. H. Prince, tuning piano,	4 00	
C. P. Stevens, lock, bolt and glass,	4 70	
R. H. Prince, shingle and patching hall,	1 00	
Concord Electric Co., lights,	4 51	
Concord Electric Co., lights,	4 51	
Kearsarge Telephone Co., tele- phone,	10 50	
F. M. Richardson, janitor,	10 00	
Kearsarge Telephone Co., tele- phone,	3 75	
M. D. Richardson, glass,	40	
	<hr/>	\$200 32

FIRE DEPARTMENT

B. F. Sanborn, services as fire warden,	\$5 00
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POLICE DEPARTMENT

E. R. Rayno, police officer, 1926,	\$ 5 00	
L. F. Bassett, police officer 1926,	15 00	
L. F. Bassett, Waters vs. Tinker case,	34 35	
L. F. Bassett, police duty, Old Home day,	5 00	
Cleveland Percy, S. P. C. A., serv- ices,	22 00	
	<hr/>	\$81 35

ELECTION AND REGISTRATION

U. S. Minard, checking clerk,	\$5 25
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HEALTH DEPARTMENT

G. C. Emerson, salary as health officer,	\$5 00
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VITAL STATISTICS

C. E. Whittemore,	\$1 80
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STATE AID MAINTENANCE

ACCOUNT OF GEO. B. SANBORN, PATROLMAN.

Orders received from Selectmen,	\$1,826 51
George B. Sanborn,	\$517 50
George B. Sanborn, spikes for bridge,	1 20
Everett D. Renfrew, trucking,	290 01
Rufus Emerson, labor,	145 42
Otto Merrill, labor,	3 89
D. A. Heath, labor,	95 66
Joseph Perreault, labor and team,	100 64
S. B. Shaw, labor and team,	90 33
Charles Hilton, labor,	38 50
Charles Taylor and team,	78
Stanton Sanborn, labor,	7 00
W. F. Eastman, labor,	4 28
Ned D. Sanborn, labor,	124 44
J. R. Waters, team,	3 11
Elmer Tinker, labor,	10 50
B. F. Sanborn, man,	3 50
U. S. Minard, labor,	40 06
B. W. Sanborn, team and man,	172 72
Lewis Emerson, labor,	7 78
Hugh W. Sanborn, labor,	2 91
W. E. Powers, machine blade,	8 00
C. P. Stevens, blades for drag and twine,	7 87
W. S. Stewart, dynamite and fuse,	4 60
Fred Taylor, labor,	27 21

J. H. Smith, labor and stringers for temporary bridge,	24 10	
Kearsarge Telephone Co., tele- phone service,	25	
F. J. Huntoon, sharpening tools,	1 00	
Ray Prince, plank and railings for temporary bridge,	48 64	
John A. Campbell, labor and team,	10 11	
Fred Mussey, gravel,	23 30	
W. D. White, gravel,	11 20	
	<hr/>	\$1,826 51

TOWN MAINTENANCE

F. A. MUZZEY, SURVEYOR, DISTRICT NO. 1

F. A. Muzzey,	\$132 68	
C. C. Taylor,	19 46	
W. F. Taylor,	19 11	
R. P. Muzzey,	16 89	
O. Merrill,	4 28	
A. Gullumian,	9 27	
A. Newton,	4 68	
O. J. Tinker,	6 62	
E. Carter,	10 51	
C. Shaw, gravel,	1 60	
A. Muzzey,	13 00	
F. Chesley,	12 39	
M. D. Richardson,	2 54	
	<hr/>	\$253 03

HUGH FRASER, SURVEYOR, DISTRICT, NO. 2

Hugh Fraser,	\$124 08	
Herbert Fraser,	72 15	
C. Mussey,	7 00	
Andrew Fraser,	10 50	
Andrew Rayno,	14 00	
H. E. Webster,	7 00	
C. Ward,	14 00	
	<hr/>	\$248 73

F. H. SHAW, DISTRICT, NO. 3

F. H. Shaw,	\$129 13	
J. R. Waters,	22 75	
E. Waters,	15 75	
Bernard Shaw,	49 00	
William Milnes,	5 25	
B. F. Sanborn,	13 23	
S. Sanborn,	13 23	
R. H. Prince,	10 00	
W. D. White, gravel,	2 80	
L. L. Bassett,	33 75	
E. Downs,	1 75	
L. F. Bassett,	3 50	
J. Jurta, Jr.,	5 84	
H. E. Colby, sharpening tools,	75	
	<hr/>	\$306 73

L. F. BASSETT, SURVEYOR, DISTRICT, NO. 4

L. F. Bassett,	59 11	
L. L. Bassett,	106 69	
Otto Merrill,	28 00	
G. Sanborn,	8 75	
O. Coullard,	9 72	
F. S. Sargent, gravel,	60	
R. Merrill,	3 50	
Morgie Webster,	7 00	
W. D. White, gravel,	6 20	
L. Nolan,	1 75	
	<hr/>	\$231 32

W. B. DUNLAP, SURVEYOR, DISTRICT NO. 5

W. B. Dunlap,	\$76 19	
R. W. Sanborn,	33 25	
S. Sanborn,	21 15	
A. C. Matthews,	50 00	
R. Merrill,	1 00	
G. Gookin,	5 84	
	<hr/>	\$187 43

C. O. McALISTER, SURVEYOR, DISTRICT, NO. 6

C. O. McAlister,	\$120 00	
R. Woods,	31 50	
O. Woods,	3 50	
M. McAlister,	31 50	
	<hr/>	\$186 50

W. F. TAYLOR, SURVEYOR, DISTRICT NO. 7

A. Newton,	\$93 00	
E. Tinker,	18 72	
O. Gullumian,	12 07	
H. Gullumian,	5 07	
A. Gullumian,	21 46	
W. F. Taylor,	147 75	
R. P. Muzzey,	49 17	
F. A. Muzzey,	44 44	
W. B. Stevens,	37 06	
M. D. Richardson,	12 45	
E. D. Renfrew,	84 00	
H. Taylor,	3 50	
O. Merrill,	14 00	
L. Cook,	12 06	
C. C. Taylor,	21 00	
J. Stewart,	35 00	
E. Carter,	7 00	
C. S. Richardson,	18 11	
E. J. Hackett,	10 12	
H. D. Stevens,	1 17	
O. J. Tinker,	28 00	
	<hr/>	\$675 15

F. M. RICHARDSON, SURVEYOR,
DISTRICT NO. 8

F. M. Richardson,	\$17 52
O. Merrill,	1 95
L. N. Sawyer,	7 02

F. W. Parsons,	13 03	
F. A. Muzzey,	20 26	
C. C. Taylor,	25 82	
R. P. Muzzey,	11 13	
William Milnes,	8 18	
W. F. Taylor,	13 26	
A. Newton,	1 95	
C. S. Richardson,	12 00	
R. W. Sanborn,	3 50	
	<hr/>	\$135 62

H. A. PRINCE, SURVEYOR, DISTRICT NO. 9

G. C. Emerson,	\$17 50	
W. H. Prince,	52 24	
H. A. Prince,	59 04	
F. A. Muzzey,	14 00	
C. C. Taylor,	7 00	
R. P. Muzzey,	1 75	
R. W. Sanborn,	13 75	
E. J. Hackett,	7 00	
C. J. Holmes,	7 00	
	<hr/>	\$179 28

B. F. SANBORN, SURVEYOR, DISTRICT NO. 10

B. F. Sanborn,	3 50	
H. L. Wiggin,	3 50	
L. S. Sanborn,	1 75	
	<hr/>	\$8 75

FLOOD DAMAGE

Hugh Fraser,	\$26 65	
Herbert Fraser,	21 00	
G. Brooks,	1 75	
C. Mussey,	2 34	
	<hr/>	\$51 74

F. H. Shaw,	17 70	
B. Shaw,	16 14	
W. Milnes,	10 89	
A. Marceau,	40 18	
O. Herbert,	2 14	
M. Ouioun,	9 00	
F. Hamel,	3 50	
J. Hamel,	3 50	
H. E. Webster, gravel,	5 25	
	<hr/>	\$108 30
W. B. Dunlap,	39 08	
R. H. Prince,	66 31	
R. Matthews,	24 89	
E. Matthews,	12 45	
L. F. Bassett,	33 45	
O. Petersen,	15 95	
J. Tucker,	1 56	
S. Sanborn,	17 50	
G. Sanborn,	6 23	
A. Matthews,	43 37	
G. Bassett,	10 50	
L. Cullen,	1 75	
G. Gookin,	10 92	
W. E. Dunlap, gravel,	5 40	
Susie Huntoon, gravel,	6 50	
	<hr/>	\$295 86
H. A. Prince,	4 28	
W. H. Prince,	8 94	
C. E. Whittemore,	3 88	
G. C. Emerson,	5 83	
	<hr/>	\$22 93
B. F. Sanborn,	7 00	
S. B. Sanborn,	7 00	
H. L. Wiggin,	3 50	
	<hr/>	\$17 50
C. O. McAlister,	75 25	
J. Woods,	15 75	
R. Woods,	19 25	
O. Woods,	12 25	
F. Drown,	17 50	
Cecil McAlister,	49 00	
M. McAlister,	7 00	
	<hr/>	\$196 00

F. M. Richardson,		\$14 80
L. F. Bassett,	126 19	
Ole Petersen,	31 89	
G. Bassett,	43 36	
O. Couillard,	28 39	
W. D. White, gravel,	2 00	
L. L. Bassett,	33 33	
F. S. Sargent, gravel,	7 20	
	<hr/>	\$272 36
F. Drown,	26 45	
James Woods,	33 45	
Royal Woods,	14 00	
Howard A. Moxley,	138 00	
E. D. Renfrew,	89 33	
Kenneth Hoar,	1 35	
George Fitts,	23 92	
R. Merrill,	26 67	
W. Honkala,	25 48	
Leslie Frost,	169 70	
D. A. Heath,	6 65	
F. Chesley,	29 17	
R. Mussey, gravel,	28 00	
F. E. Greeley,	5 90	
Otto Merrill,	61 54	
Charles Hilton,	51 92	
C. C. Taylor,	133 03	
H. D. Stevens,	29 17	
N. Doucette,	63 98	
O. J. Tinker,	71 84	
G. Roberts,	78	
R. W. Sanborn,	58 73	
C. J. Holmes,	50 95	
E. Bacon,	59 12	
E. Mathews,	3 50	
R. Mathews,	3 50	
C. O. McAlister,	121 00	
Charles Shaw,	7 00	
P. Shaw,	8 56	
C. Heath,	3 50	
A. Gullumian,	1 00	
M. D. Richardson,	83 59	
W. F. Taylor,	75 51	

E. J. Hackett,	124 08	
F. A. Muzzey,	132 24	
E. N. Sawyer,	120 18	
L. F. Bassett,	279 35	
A. H. Sawyer,	8 56	
A. Newton,	66 50	
J. Stewart,	63 98	
E. Tinker,	43 56	
E. Carter,	35 00	
L. L. Bassett,	3 50	
R. H. Prince,	40 00	
A. F. Burbank, gravel,	36 60	
		<hr/> \$2,459 84

TOWN MAINTENANCE

VARIOUS

R. H. Prince, plank and cutting bushes,	\$65 23
W. S. Stewart, dynamite,	86 05
C. B. Pratt,	17 50
Edw. Rayno, Rayno road,	21 00
A. J. Rayno, Rayno road,	10 50
G. O. Huntoon, Calef Hill,	3 50
D. C. Pratt,	21 00
J. Jurta,	5 46
J. Jurta, Jr.,	7 00
A. H. Sawyer,	8 37
H. W. Trafton,	5 25
G. Walker,	14 00
G. V. Roberts,	78
O. Woods,	3 50
J. Woods,	3 50
F. Drown,	78
C. O. McAlister,	1 95
M. D. Richardson,	64 00
O. J. Tinker,	3 50
R. P. Muzzey,	90 67
F. L. Perreault,	28 00
C. S. Richardson,	36 46

E. D. Renfrew,	105 99	
L. L. Bassett,	24 00	
G. Bealey,	7 00	
O. Merrill,	65 93	
J. Stewart,	14 00	
R. W. Sanborn,	21 98	
F. A. Muzzey, gravel,	5 60	
R. H. Prince,	40 00	
W. D. White, gravel,	4 10	
W. F. Taylor,	7 00	
A. Newton,	7 00	
C. Shaw, gravel,	4 70	
W. H. Prince, money refunded,	5 07	
		\$810 37

TOWN MAINTENANCE

WINTER MAINTENANCE OF HIGHWAYS

W. F. Taylor,	\$31 17
F. A. Muzzey,	44 10
O. Merrill,	3 71
C. C. Taylor,	30 95
O. J. Tinker,	1 17
R. Muzzey,	2 73
G. Walker,	11 70
City of Franklin,	163 00
Abbie White,	27 30
W. D. White,	2 91
Amos Bettis,	12 87
E. Hewitt,	56 00
J. Kenniston,	1 75
U. S. Minard,	1 95
J. W. Button,	48 00
W. B. Dunlap,	9 39
B. F. Sanborn,	1 56
Guy Gookin,	1 17
L. N. Sawyer,	3 10
H. Wyman,	12 28
F. H. Shaw,	11 70
J. Jurta,	2 14
J. Jurta, Jr.,	3 50

J. Searls,	1 75	
B. F. Sanborn,	3 50	
S. B. Sanborn,	3 50	
J. Perreault,	12 53	
H. Wiggins,	1 75	
Bernard Shaw,	8 58	
C. Huntoon,	3 30	
F. A. Felch,	4 08	
M. D. Richardson,	5 07	
H. Fraser,	14 82	
George Brooks,	1 56	
John Brooks,	1 56	
Andrew Fraser,	3 31	
Herbert Fraser,	3 31	
C. Ward,	1 75	
R. Emerson,	8 00	
G. B. Sanborn,	14 39	
H. A. Prince,	8 58	
W. H. Prince,	78	
A. H. Sawyer,	82 87	
C. McAlister,	21 75	
	<hr/>	690 89

TOTAL MAINTENANCE OF TOWN ROADS

Summer,	\$4,202 40	
Winter,	690 89	
Flood Damage,	2,459 84	
	<hr/>	\$7,353 13

STREET LIGHTING

Concord Electric Co.,	\$396 00
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OLD HOME DAY MEMORIAL

George B. Adams, treasurer,	\$150 00
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PUBLIC SERVICE ENTERPRISES

L. N. Sawyer, services with hearse,	\$10 00
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UNCLASSIFIED AND TOWN CHARGES

E. C. Eastman, office supplies,	\$ 5 10
E. G. & E. W. Leach, insurance,	78 13
Towne & Robie, printing reports,	98 00
A. W. Levensaler, services Shaw case,	50 00
Murchie & Murchie, services Shaw case,	50 00
M. D. Richardson, repairing well platform,	2 52
Rufus Emerson, witness Shaw case,	5 94
N. D. Sanborn, witness Shaw case,	5 40
A. W. Rowell, assessor's dues,	2 00
G. B. Sanborn, witness Shaw case,	5 40
F. E. Greeley, sheep damage,	32 00
George B. Sanborn, bounties,	3 20
George B. Sanborn, expense to road show,	7 32
W. B. Dunlap, sheep damage,	122 00
George C. Emerson, taxes bought by town,	234 37
A. H. Sawyer, expenses to road show,	7 00
Ray H. Prince, use of car in town business,	18 00
R. H. Prince, bounties,	2 00
R. H. Prince, expenses to road show,	7 35
M. D. Richardson, expenses to road show,	7 35
M. D. Richardson, bounties,	5 20
C. E. Whittemore, auto permits,	27 25
M. D. Richardson, bounties,	1 40

 \$776 93

GENERAL EXPENSE OF HIGHWAY
DEPARTMENT

A. H. Sawyer, labor and supplies for tractor,	\$76 11	
J. W. Tinker, land damage,	5 00	
R. S. Cunliffe, tools, etc.,	10 60	
City of Franklin, snow roll,	50 00	
H. A. Prince, dynamite,	4 32	
W. F. Taylor, repairs on plow,	3 60	
R. H. Prince, bridge plank and rails,	453 26	
Congo Society, rent,	6 00	
Berger Mfg. Co., machine repairs,	8 82	
W. S. Stewart, dynamite,	3 30	
F. L. Blake, road machine blade,	10 50	
S. P. Fellows, repairing road ma- chine,	1 00	
W. B. Dunlap, moving roll,	2 73	
W. F. Taylor, repairing road ma- chine,	6 20	
J. R. Waters, storing road ma- chine,	2 00	
F. M. Richardson, cutting bushes,	7 00	
M. D. Richardson, sundries,	2 15	
M. D. Richardson, repairing road machine,	2 75	
M. D. Richardson, express and cartage,	1 77	
		\$657 11
Eastern Tractors Co., tractor, plow and supplies,		\$5,352 68

FREE PUBLIC LIBRARY

Nellie C. Sanborn, treasurer,		\$39 90
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TOWN POOR

M. D. Richardson, keeping tramp,	\$2 00	
R. S. Cunliffe, supplies to G. L. Tenney,	30 26	
		\$32 26

COUNTY POOR

R. S. Cunliffe, aid to Otto Merrill,	\$30 04	
N. Y. B. McKenzie, aid to Otto Merrill,	16 00	
Charles Shaw, conveying M. Bur- gess to Alton Bay,	10 00	
M. D. Richardson, Mrs. White case and C. Hall,	7 50	
R. S. Cunliffe, account Mrs. White,	15 36	
George B. Sanborn, account Cliff Hall,	28 18	
R. H. Prince, account Cliff Hall,	2 00	
	<hr/>	\$109 08

INTEREST

Franklin National Bank,	\$410 58
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TOWN CONSTRUCTION OF BRIDGES AND
CULVERTS

W. B. Dunlap, Crooked brook,	\$9 00	
H. Fraser, Moe bridge,	23 34	
D. C. Pratt, labor,	11 30	
C. B. Pratt, labor,	11 30	
Bassett & Prince, plank,	21 52	
E. N. Sawyer, plank, etc.,	44 93	
G. Walker, labor,	3 69	
G. V. Roberts, labor,	3 70	
	<hr/>	\$128 78

PAYMENT ON TEMPORARY LOANS

Franklin National Bank,	\$2,500 00	
Salisbury School District,	500 00	
	<hr/>	\$3,000 00

PAYMENTS TO OTHER GOVERNMENTAL
DIVISIONS

J. L. T. Shaw, county tax,	\$730 16	
H. E. Chamberlin, state tax,	1,315 55	
George B. Adams, school treasurer,	1,700 00	
George B. Adams, 1926 dog licenses,	134 00	
	\$3,879 71	

STATE AID CONSTRUCTION

Cash received from treasurer,		\$1,563 69
Less dynamite charged twice,	\$60 10	
Less cash overdrawn,	10	
	60 20	
		\$1,503 49

Paid:—

M. D. Richardson,	\$171 50	
R. W. Sanborn,	104 80	
Otto Merrill,	125 41	
C. S. Richardson,	136 11	
W. F. Taylor,	98 00	
C. Hilton,	42 00	
J. Stewart,	42 00	
W. Honkala,	38 50	
F. A. Muzzey,	227 27	
M. E. Taylor,	4 50	
A. Newton,	32 86	
G. Beauley,	17 50	
E. Carter,	56 78	
C. C. Taylor,	7 00	
E. D. Renfrew,	144 00	
O. J. Tinker,	42 00	
E. Tinker,	42 00	
F. Chesley,	31 47	
B. W. Rowell, use of car and blasting damage,	9 44	

W. S. Stewart, dynamite, etc.,	60 10
Bassett & Prince, lumber,	6 51
F. A. Muzzey, gravel,	27 70
R. S. Cunliffe, shovel,	1 60
Chadwick & Kidder, cement, etc.,	13 20
C. P. Stevens, iron,	2 55
W. F. Taylor, sharpening tools,	8 34
S. P. Fellows, sharpening tools,	70
C. S. Richardson, trucking culverts,	2 50
M. D. Richardson, supplies,	1 20
B. & M. R. R., storage,	25
Charles Shaw, gravel,	5 70
	<hr/>
	\$1,503 49

AUDITOR'S REPORT

Salisbury, N. H., Feb. 8, 1928.

This certifies that I have examined the accounts of the Selectmen and Treasurer of the Town of Salisbury, together with the reports of the School Board, Library Trustees, and other officers of the Town and School District, for the financial year ending January 31st, 1928, and find them correctly cast and properly vouched.

THOMAS R. LITTLE, Auditor.

For the Town of Salisbury, N. H.

Report of the Trust Funds of the Town of Salisbury, N. H., January 31, 1928.

DATE OF CREATION	TRUST FUNDS	HOW INVESTED	Amount of Principal	Rate of Interest	Bal. of Income on hand at beginning of year	Income During Year	Expended During Year	Bal. of Income on hand at end of Year
Sept. 25, 1920	Abbie Bean Howe Fund (Cemetery Trust)	Franklin Savings Bank	50 00		59 75	2 65		62 40
Mar. 25, 1918	Sarah Batchelder Fund (Cemetery Trust)	Franklin Savings Bank	100 00		112 90	5 02		117 92
Feb. 4, 1916	Levi Call Fund (Cemetery Trust)	Franklin Savings Bank	100 00		156 65	7 00		163 65

REPORT OF SCHOOL TREASURER

For Year Ending June 30th, 1927

Cash on hand, June 30, 1926,	\$936 54
Received from selectmen, appropriations for current year,	5,286 18

Total amount available for fiscal year,	\$6,222 72
Less school board orders paid,	4,443 08

Balance on hand as of June 30, 1927,	\$1,779 64

CHARLES A. GREEN, District Treasurer.

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 Salisbury, N. H., of which the above is a true summary for the fiscal year ending June 30, 1927, and find them correct in all respects.

THOMAS R. LITTLE.

July 14, 1927.

SCHOOL DIRECTORY

Corrected to February 1st, 1928

SCHOOL BOARD

Leander N. Sawyer,	Term expires, March 1928
Vira E. Taylor,	Term expires, March 1929
Ruth M. Prince,	Term expires, March 1930

DISTRICT OFFICERS

Buron W. Sanborn,	Moderator
George B. Adams,	Treasurer
George B. Adams,	Clerk
Thomas R. Little,	Auditor

SUPERINTENDENT OF SCHOOLS

George W. Sumner

Office in Penacook, at High School Building, rear entrance. The office is open on all school days from 8.00 to 12.00 and from 1.30 to 5.00. Appointments for conference with the Superintendent can be made through the Clerk. N. E. Phone 48. Alice K. Dudley, Clerk.

TRUANT OFFICER

Vira E. Taylor

TEACHERS

Pearl A. Carleton,	Heights
Myra A. Little,	Smith's Corner
Flora C. Gomo,	South Road

 Receipts, July 1, 1926 to June 30, 1927

From the selectmen, raised by taxation:	
For the support of elementary schools,	\$4,226 18
For the payment of high school and academy tuition,	500 00
Salaries of district officers,	85 00

Per capita tax,	150 00	
Superintendent's excess salary and other expenses of adminis- tration,	225 00	
Repairs,	100 00	
	<hr/>	
Total receipts,		\$5,286 18
Cash on hand, July 1, 1926,		936 54
		<hr/>
Grand total,		\$6,222 72

Payments, July 1, 1926 to June 30, 1927

Administration:

1. Salaries of district officers,	\$73 00	
2. Superintendent's salary,	181 77	
3. Truant officer and school census,	11 07	
4. Expenses of administration,	49 36	
	<hr/>	\$315 20

Instruction:

5. Principals and teachers' sal- aries,	\$1,408 00	
6. Text books,	29 63	
7. Scholars' supplies,	85 66	
9. Other expenses of instruc- tion,	4 01	
	<hr/>	\$1,527 30

Operation and Maintenance of School Plant:

10. Janitor service,	\$83 75	
11. Fuel,	78 50	
12. Water, light, janitor's sup- plies,	60 85	
13. Minor repairs and expenses,	50 43	
	<hr/>	\$273 53

Auxiliary Agencies and Special Activities:

14. Medical inspection,	\$12 00	
15. Transportation of pupils,	869 00	
16. High school and academy tuition,	723 09	
17. Elementary school tuition,	175 00	
	<hr/>	\$1,779 09

Other Charges:

26. Tax for state wide supervision (\$2 per capita)	\$150 00	
27. Payments of notes or bills from previous year,	397 96	
	<u> </u>	\$547 96
Total payments for all purposes,		\$4,443 08
Total cash on hand at end of year, June 30, 1927,		<u>1,779 64</u>
Grand total,		\$6,222 72

 Payment in Detail, July 1, 1926 to June 30, 1927

1. Salaries of District Officers.		
B. W. Sanborn,	\$30 00	
J. W. Little,	15 00	
Vira E. Taylor,	15 00	
C. A. Green,	13 00	
	<u> </u>	\$73 00
2. Superintendent's Salary.		
Frank L. Brown, Treasurer,		\$181 77
3. Truant Officer's Salary and School Census.		
R. E. Lane,	\$1 07	
Vira E. Taylor,	6 00	
C. A. Green,	4 00	
	<u> </u>	\$11 07
4. Expenses of Administration.		
Vira E. Taylor,	\$ 82	
Minnie R. Church,	3 50	
W. H. Prince,	2 80	
B. W. Sanborn,	6 95	
Edson C. Eastman,	35	
Ruth C. Prince,	8 00	
Vira E. Taylor,	4 00	
L. N. Sawyer,	4 00	
C. A. Green,	3 00	
Penacook Union School District,	15 48	
G. W. Sumner,	46	
	<u> </u>	\$49 36

5. Principals and Teachers' Salary.

Helen S. Drowns,	\$704 00	
Minnie R. Church,	720 00	
Correction (deduct)	16 00	
	<hr/>	\$1,408 00

6. Text Books.

Benjamin H. Sanborn,	\$16 19	
Houghton Mifflin Co.,	13 44	
	<hr/>	\$29 63

7. Scholars' Supplies.

E. E. Babb Co.,	\$38 23	
Vira E. Taylor,	6 18	
Milton Bradley Co.,	8 58	
B. W. Sanborn,	96	
M. C. Legg,	6 21	
Kenney Bros., and Wolkins,	20 15	
Penacook Union School District,	5 35	
	<hr/>	\$85 66

9. Other Expenses of Instruction.

Ruth C. Prince,	\$3 36	
G. W. Sumner,	65	
	<hr/>	\$4 01

10. Janitor Services.

Ruth Little,	\$29 75	
Louis Emerson,	27 00	
Helen Drowns,	27 00	
	<hr/>	\$83 75

11. Fuel.

Burton Sanborn,	\$32 00	
H. A. Prince,	46 50	
	<hr/>	\$78 50

12. Water, Light, Janitor Supplies.

E. E. Babb and Co.,	\$35 00	
W. F. Hoyt,	13 00	
Vira E. Taylor,	2 50	
B. W. Sanborn,	3 95	
A. P. Fitch,	6 40	
	<hr/>	\$60 85

13. Minor Repairs and Expenses.		
S. B. Shaw,	\$15 00	
Vira E. Taylor,	8 93	
Hannah Little,	8 00	
Carrie Eastman,	5 00	
Frank Heath,	3 00	
J. W. Little,	4 50	
Helen Drowns,	6 00	
	<hr/>	\$50 43
14. Medical Inspection.		
Dr. N. Y. MacKenzie,		\$12 00
15. Transportation of Pupils.		
F. H. Shaw,	\$324 00	
Annie Stevens,	180 00	
Napoleon Dennis,	3 00	
Vira E. Taylor,	8 00	
Gladys Fitts,	30 00	
Hugh Fraser,	324 00	
	<hr/>	\$869 00
16. High School and Academy Tuition.		
Proctor Academy,	\$305 94	
Franklin School District,	417 15	
	<hr/>	\$723 09
17. Elementary School Tuition.		
Franklin School District,	\$72 00	
Andover School District,	103 00	
	<hr/>	\$175 00
26. Per Capita Tax.		
Henry E. Chamberlin, Treasurer,		\$150 00
27. Last Year's Bills.		
Alice Perreault,	\$75 00	
Helen Drowns,	269 75	
Louis Emerson,	75	
G. W. Sumner,	3 45	
Proctor Academy,	49 01	
	<hr/>	\$395 96

MONEY NEEDED FOR THE COMING YEAR

For the year ending June 30, 1928, we recommend that the following amounts be raised:

Under Article 6 of the Warrant:

For the support of elementary schools, including textbooks, scholars' supplies and flags, (this includes the amount required by law),	\$3,336 06
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Under Article 7:

For the repairs of school buildings and the improvement of school grounds,	100 00
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Under Article 8:

For salaries of officers,	85 00
For superintendent's salary and other expenses of administration,	225 00

Under Article 10:

For high school and academy tuition,	1,100 00
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Under Article 11:

For the per capita tax,	154 00
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\$5,000 06

LEANDER N. SAWYER,
VIRA E. TAYLOR,
RUTH C. PRINCE,

School Board.

ROLL OF HONOR

Pupils not absent or tardy for the year ending June 30,
1927:

Smith's Corner—Eleanor McAlister, Frances Woods.

 GRADUATES OF ELEMENTARY SCHOOLS

June, 1927

James F. Woods,	Smith's Corner
Eleanor A. McAlister,	Smith's Corner
Louis J. Emerson,	Heights
John J. Jurta,	Heights
Althea M. Lyon,	Heights
Viola M. Merrill,	Heights
Cara L. Minard,	Heights
I. Hazel Richardson,	Heights
Vaulein F. Shaw,	Heights
Bernard F. Shaw,	Heights
Hugh W. Sanborn,	Heights
Annie L. Wilson,	South Road
Ruth W. Little,	South Road

SCHOOL CALENDAR

Winter term of 10 weeks opens Monday, January 9, 1928. Winter term closes Friday, March 16, 1928. Vacation, three weeks.

Spring term of 10 weeks opens Monday, April 9, 1928. Spring term closes Friday, June 16, 1928. Summer vacation.

Fall term of 15 weeks opens Monday, September 10, 1928. Fall term closes, Friday, December 21, 1928. Vacation, two weeks.

Winter term of 11 weeks opens Monday, January 7, 1929. Winter term closes Friday, March 22, 1929. Vacation, two weeks.

Spring term of 10 weeks opens Monday, April 8, 1929. Spring term closes Friday, June 14, 1929.

The schools will be closed on Memorial Day, Thanksgiving Day and the day after.

Pupils in Secondary Schools, Fall Term, 1927

Franklin High School—Rolland Camp, Grade 10; Villa Shaw, Grade 12; Villa Rayno, Grade 9; Annie Wilson, Grade 9; Sadie Brooks, Grade 12.

Proctor Academy—Frederick Adams, Grade 12; Hazel Richardson, Grade 9; Althea Lyon, Grade 9; Hugh Sanborn, Grade 9; John Jurta, Grade 9; Olive Mitchell, Grade 11.

Warner High—Eleanor McAlister, Grade 9.

Pupils in Elementary Schools Outside the District Fall Term, 1927

Franklin School District—Duncan Fraser, Grade 6; Robert Shaw, Grade 5.

Andover School District—Cecil Rayno, Villa Rayno.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens:

At last year's district meeting it was stated that at the 1928 meeting it might be necessary for the district to raise a deficiency appropriation of perhaps one thousand dollars. It is a pleasure to announce that this need does not now confront us.

It is evident that the possibility of a large balance to be carried over at the end of the year, in June 1927, was not taken into account. Although the cost of high school tuition this year will be much in excess of the amount raised, it now appears that the deficit in June 1928 will not exceed three hundred dollars. This will be taken care of by the state aid which will be advanced to us before the end of the year.

The large decrease in our valuation puts us back into the state-aided class. On our present budget the amount of state aid we shall receive is nearly as much as in 1924.

A comparison of costs from year to year by referring to the printed reports, is made difficult by the number of unpaid bills which have been carried over at the close of nearly every year. The complete amounts show that during the current year we are paying for teachers a total of \$125 more than in 1925-6, and for high school tuition three times as much as in that year.

Comparing our budget for the current year with the expenditures for last year, increases in high school tuition (\$500), teachers' salaries (\$335), and repairs (\$225) account for nearly all the total increase of \$1100. The budget for next year is about \$100 less than for this year and state aid will take care of most of the increase over previous years.

The total tax required to meet the budget next year is about \$565 more than the average tax for the past six complete years, while high school tuition alone is about \$700 more than the average of that item for those years.

Parents cannot fail to realize that Salisbury schools have improved and are still moving toward something better. The fact that so many of our children are

entering high school indicates that our schools are inspiring children with a desire for more education. Poor schools do not do that.

It is a pleasure for the superintendent to visit your children at their work and to see them becoming more skilled, more self-reliant, more alert, under the careful leadership of teachers who are definitely aiming toward a worthy goal.

The same spirit which has given us schools leading children to make the most of themselves, can foster in the community that progressive attitude which will help influence them to remain here after they leave school.

Respectfully,

GEORGE W. SUMNER.

ATTENDANCE TABLE FOR SCHOOL YEAR ENDING JUNE 30, 1927

Schools	Length of School in Weeks			Whole Number of Different Pupils Registered			Average Daily Attendance	Average Daily Absence	Average Membership	Percent of Attendance	Number of Cases of Tardiness	Number of visits by Superintendent	Number of visits by School Physician	Number of visits by School Board	Number of visits by Others	Number Pupils not Absent or Tardy
	Total	Boys	Girls													
Heights	25	12	13	20	3	23	87	198	16	2	12	40	0			
Smith's Corner	9	5	4	9	0	9	97	16	12	0	6	11	2			
South Road	23	14	9	20	2	22	91	189	13	1	14	86	0			
Entire District	57	31	26	49	5	54	91	403	41	3	32	137	2			

VITAL STATISTICS

TO THE SELECTMEN OF THE TOWN OF SALISBURY; In compliance with an Act of the Legislature, passed June Session, 1887, requiring "clerks of towns and cities, to furnish a transcript of the records of births, marriages and deaths to the town officers for publication in the annual report," I hereby submit the following:

BIRTHS

Date of Birth	Place of Birth	Name of the Child (if any)	Sex and Condition			Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother		
			Male	Female	Living or Stillborn								No. of Child 1st, 2d, etc.	Color
Jan. 8	Sal.	— Tinker	..	..	P	1	White	Ernest Waters	Dorice I. Tinker	White	Sal.	Laborer	Salisbury	Salisbury
Oct.	Sal.	Charles J. Taylor, Jr.	..	..	S	..	..	Charles C. Taylor	Louise Colby	White	Sal.	Farmer	Salisbury	Webster

P—Premature. S—Stillborn.

MARRIAGES

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Parents	Occupation	Condition, No.	Name, Residence and official station of person by whom married
July 19	Franklin	Harry C. Taylor Elizabeth S. Keniston	Salisbury Andover	18	White	Laborer Housework	Salisbury Andover	Fred B. Taylor Etta M. Holmes George Keniston May Whittenore	Salisbury Hopkinton Salisbury Andover	Laborer Deceased Farmer Housewife	1	Rev. A. A. Richards Franklin
				21							2	

DEATHS

Date of Death	Place of Death	Name and Surname of the Deceased			Age			Place of Birth			Sex, Condit'n			Occupation	Place of Birth		Name of Father	Maiden Name of Mother
		Years	Months	Days	Male	Female	Color	Single	Married	Widowed	Father	Mother						
Jan. 8	8	—	Tinker	1	Salisbury	1	1	1	Salisbury	1	1	1	1	1	Salisbury	Salisbury	Ernest Waters	Dorice I Tinker
Feb. 16	16	Clifford	Hall	36	75	10	18	Belmont	Belmont	..	..	..	..	..	..	..	Atelbert Hall	— Merrill
Mar. 30	30	Lunette	Sanborn	80	2	5	Pembroke	Pembroke	..	..	..	..	..	..	..	..	Lym'n Fellows	Sarah Drew
Apr. 25	25	Almeda	Whittemore	92	11	6	Andover	Andover	..	..	..	..	..	..	..	..	S. Purinton	Mary Eaton
May 22	22	Catherine P.	S. Shaw	71	1	25	Heberville, P. Q.	Heberville, P. Q.	..	..	..	..	..	..	..	..	Frank Pettungill	Seraphine Michoud
July 27	27	Clarice	Ward	68	8	21	Boston, Mass.	Boston, Mass.	..	..	..	..	..	..	..	..	Joseph Morel	Leone Foster
Aug. 4	4	Harry A.	Norton	70	9	15	MLD'n, N.Y.	MLD'n, N.Y.	..	..	..	..	..	..	..	..	Alfred Norton	Louise Colby
Oct. 27	27	Charles J.	Taylor, Jr.	70	9	15	MLD'n, N.Y.	MLD'n, N.Y.	..	..	..	..	..	..	..	..	Charles J. Taylor	Louise Colby
Dec. 4	4	Charles E.	Mitchell	70	9	15	MLD'n, N.Y.	MLD'n, N.Y.	..	..	..	..	..	..	..	..	Gridley Mitchell	Clara C. Jacobs

Births, 2.

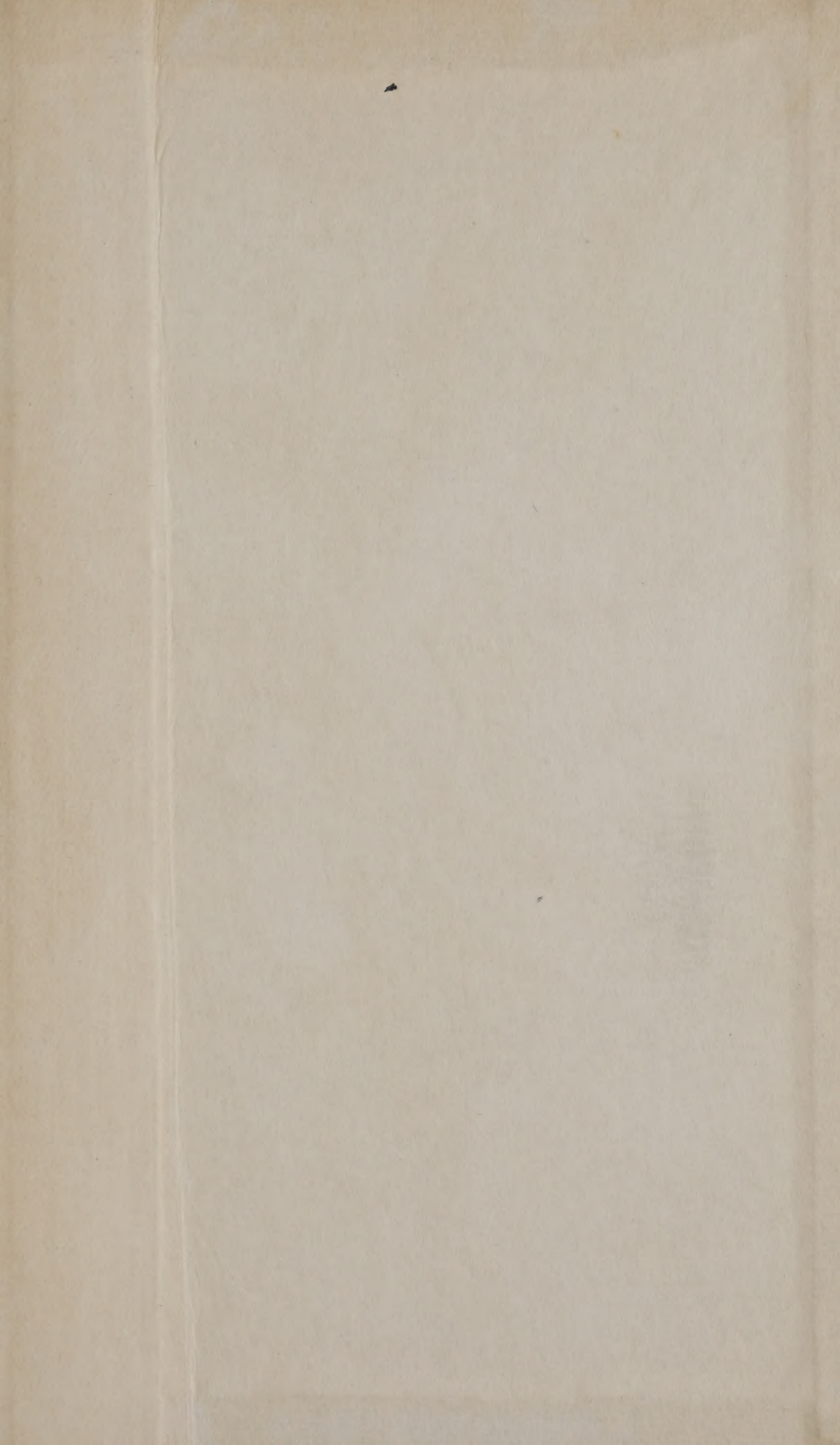
Marriage, 1.

Deaths, 9.

Condition—1, Single, 2, Married, 3, Widowed.

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

CHARLES E. WHITTEMORE, Town Clerk.



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