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ANNUAL REPORT
Town of
LEBANON, NEW HAMPSHIRE
1940

Budget of the Town of Lebanon, New Hampshire

Estimates of Revenue and Expenditures for the Ensuing Year February 1, 1940 to January 31 1941 Compared with Actual Revenue and Expenditures of the Previous Year February 1, 1939 to January 31, 1940

SOURCES OF REVENUE	Actual Revenue Previous Year 1939	Estimated Revenue Ensuing Year 1940	Increase	Decrease	PURPOSES OF EXPENDITURES	Actual Expenditures Previous Year 1939	Estimated Expenditures Ensuing Year 1940	Increase	Decrease
From State:					<i>Current Maintenance Expenses:</i>				
Interest and Dividends Tax	\$3,369.98	\$3,500.00	\$130.02	\$	General Government:				
Insurance Tax	41.93	50.00	8.07		Town Officers' Salaries	\$4,600.00	\$4,600.00	\$	\$
Railroad Tax	12,691.53	12,500.00		191.53	Town Officers' Expenses	2,212.30	2,500.00	287.70	
Savings Bank Tax	5,064.04	5,000.00		64.04	Election and Registration Expenses	183.94	400.00	216.06	
Building and Loan Association Tax	10.75	10.00		.75	Municipal Court Expenses	1,072.74	1,460.00	387.26	
From Local Sources Except Taxes:					Expenses Town Hall and Other Town Bldgs.	14,676.90	12,000.00		2,676.90
Business Licenses and Permits	595.00	500.00		95.00	Protection of Persons and Property:				
Fines and Forfeits, Municipal Court	1,830.00	750.00		1,080.00	Police Department	10,140.93	10,000.00		140.93
Rent of Town Hall and Other Buildings	7,062.50	7,000.00		62.50	Fire Department	599.32	500.00		99.32
Interest Received on Taxes and Deposits	2,443.48				Moth Extermination—Blister Rust	300.00	300.00		
Rent of Other Property	894.15	500.00		394.15	Health:				
Miscellaneous Income	34.35				Milk Inspection	300.00	300.00		
Lebanon Improvement Society		10,000.00	10,000.00		Health Department, including hospitals	7,648.74	5,500.00		2,148.74
Motor Vehicle Permit Fees	9,829.06	9,500.00		329.06	Vital Statistics	182.75	100.00		82.75
From Local Taxes other than Property Tax:					Visiting Nurse	800.00	800.00		
(a) Poll Taxes	6,221.00	5,600.00		621.00	Sewer Maintenance	7,300.11	6,000.00		1,300.11
(b) National Bank Stock Taxes	990.00	950.00		40.00	Highways and Bridges:				
Fees on Tax Sales, less expenses	140.86				Town Maintenance	29,018.41	22,500.00		6,518.41
Poll Tax Collection Fees	116.40				Street Lighting	12,251.54	10,500.00		1,751.54
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES	51,335.03	55,860.00	10,138.09	2,878.03	Dartmouth-Lake Sunapee Region	400.00	400.00		
Amount to be Raised by Property Taxes		70,193.00			General Expenses	4,342.04	5,000.00	657.96	
TOTAL REVENUES					Libraries:				
					Libraries	1,906.08	2,050.00	143.92	
					Public Welfare:				
					Special Poor	3,177.80			
					Town Poor	20,728.99	18,000.00		271.01
					Old Age Assistance	1,233.77	1,800.00	566.23	
					Patriotic Purposes:				
					Memorial Day and Other Celebrations	108.16	150.00	51.84	
					Aid to Soldiers, Convention	600.00			
					Recreation: \$500 \$300				
					Parks and Playgrounds, inc. band concerts	929.09	800.00		129.09
					Public Service Enterprises:				
					Cemeteries (W. Leb. \$250—Leb. \$1,500)	2,033.57	1,750.00		283.57
					Interest:				
					On Temporary Loans	618.48	500.00		118.48
					On Bonded Debt	1,875.00	1,800.00		75.00
					<i>Outlay for New Construction and Permanent Improvement:</i>				
					Highways and Bridges:				
					Permanent Improvement	8,358.17	10,000.00	1,641.83	
					State Aid Construction—Town's Share	1,446.31	943.00		503.31
					Lebanon Recreational Development	1,627.08	500.00		1,127.08
					Sidewalk Construction	6,912.60	5,000.00		1,912.60
					Hurricane Damage	967.02			
					<i>Indebtedness:</i>				
					Payment on Principal of Debt				
					(a) Bonds	3,000.00			
					(b) Notes	20,000.00			
					(c) Total	171,551.84			
					<i>Payment to Other Governmental Divisions:</i>				
					County Taxes	36,461.21			
					Payments To Precincts	13,219.00			
					Payments to School Districts	116,600.00			
					TOTAL EXPENDITURES				

ANNUAL REPORTS

OF THE

SELECTMEN

AND OTHER

Town Officers



For the Year Ending January 31

1940

Printed by
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Lebanon, New Hampshire

PHOTOGRAPHY

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Lebanon, N. H.

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Lebanon, N. H.

TOWN OFFICERS

- Mederator**—John F. Cronin
Town Clerk—Joseph C. Smith
Selectmen—Joseph B. Perley, Chairman; Forrest B. Cole, Henry H. Rogers
Highway Agent—Wesley Freeman
Tax Collector—Milo L. Knight
Town Treasurer—Frank Y. Cowen
Health Officer—George U. L. Leavitt
Milk Inspector—W. B. Mowers
Town Agent—Arthur J. Plamondon
Chief of Police—Clarence W. Wright
Police Officers—Bertrand Hubbard, Clayton Roy, Clyde Greenwood, Nelson Stacey
Special Officers—G. U. L. Leavitt, J. Albert Health, George Gibson
Judge of Municipal Court—Norris Cotton
Associate Justice—John F. Cronin
Probation Officer—Rowland B. Jacobs
Dog Constable—Bertrand E. Hubbard
Supervisors of Check List—Leon Howard, Arthur Pimer, Daniel E. Butler
Auditors—Daniel E. Butler, Clayton Lewis
Trustees of Trust Funds—Milo L. Knight, Bert Shores
Trustees of the Public Library—Clifton Waldo, Bert Shores, Arthur Burnham, C. Elbert Dole
Cemetery Committee—Joseph B. Perley, Forrest B. Cole, Henry H. Rogers, L. H. Tilden
Treasurer of Cemetery Committee—Maude B. Marston
Surveyors of Wood and Lumber—H. A. Follansbee, W. B. True
Fence Viewers—H. A. Follansbee, W. B. True
Budget Committee—Arthur B. Hough, Charles W. Goss, J. A. H. Levesque, Willis Manchester, Charles C. Smith, Stuart B. Emerson, Harry Manson, Lane Dwinell, Frank S. Field, Eric H. Garrett, Daniel Brown, Stanley Jackson

WARRANT FOR THE ANNUAL MEETING

March 12, 1940

State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said town on the Second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects:

First—To see if the town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

Second—To see if the town will vote to authorize the Selectmen to hire money in anticipation of taxes.

Third—To see if the town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

Fourth—On a petition of ten or more legal voters to see if the Town will appropriate money for building and rebuilding of sidewalks on School Street, beginning at the corner of Spring Street to the corner of South Street. To E. W. Berry's driveway from Wm. Gray line to end of R. J. Couillard line.

Fifth—On a petition of ten or more legal voters to see if the town will instruct the Selectmen not to give or renew permission for the storage of junk within the precinct. And to refuse a license to any junk dealer who stores junk within the precinct limits.

Sixth—On a petition of ten or more legal voters to see if the town will vote to elect a Superintendent of Sidewalks and Sewers.

Seventh—On a petition of ten or more legal voters to see if the town will vote to instruct the Selectmen to pay Town employes by check rather than in cash.

Eighth—On a petition of ten or more legal voters to see what action the town will take to select a board of five persons to work with the Overseer of the Poor.

Ninth—To choose a Selectman for the ensuing three years.

Tenth—To choose a Town Clerk, a Tax Collector, Overseer of the Poor Agent, Treasurer, a Highway Agent, a Chief of Police, and two Auditors for the ensuing year.

Eleventh—To choose two Library Trustees for the ensuing three years.

Twelfth—To choose a Trustee to administer the Trust Funds for the ensuing three years.

Thirteenth—To choose four members to act on the Budget Committee for the ensuing three years.

Fourteenth—To bring in your ballots for four delegates-at-large and their alternates and two district delegates and their alternates for the Democrat and Republican Presidential Conventions.

Fifteenth—To transact any other business that may properly come before the meeting.

Given under our hands and seal this 26th day of February, 1940.

JOSEPH B. PERLEY,
FORREST B. COLE,
H. H. ROGERS,

Selectmen of Lebanon, N. H.

A true copy of Warrant—Attest:

JOSEPH B. PERLEY,
FORREST B. COLE,
H. H. ROGERS,

Selectmen of Lebanon, N. H.

ANALYSIS ASSESSMENT VALUATION

For the Year 1939

Classification	Assessed Value
Lands and Buildings	\$5,858,030.00
Electric Plants	531,000.00
Horses (164)	15,375.00
Asses and Mules (2)	150.00
Oxen (10)	925.00
Cows (1,347)	60,230.00
Other Neat Stock (195)	7,320.00
Sheep (160)	830.00
Hogs (10)	120.00
Fowls (6,025)	5,825.00
Fur-Bearing Animals (7)	70.00
Wood, Lumber, etc.	1,000.00
Gasoline Pumps and Tanks	8,510.00
Stock in Trade	516,782.00
Aqueducts	250,000.00
Mills and Machinery	267,375.00
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Total poll taxes, 2800 at \$2	\$7,523,542.00
National Bank Stock Taxes	5,600.00
Soldiers Exemption	95,000.00
Blind	1,000.00

**STATEMENT OF APPROPRIATIONS AND
TAXES ASSESSED**

Year 1939

Town Officers' Salaries	\$4,600.00
Town Officers' Expenses	2,500.00
Election and registration expenses	150.00
Municipal court expenses	1,110.00
Town Hall	12,000.00
Police Department	9,500.00
Fire Department	500.00
Blister rust—Moth extermination	300.00
Health Department	4,500.00
Vital statistics	100.00
State Aid construction	941.56
Trunk Line construction	
Town maintenance	25,000.00
Town construction	
Permanent Improvement	10,000.00
Street lighting	10,500.00
General expenses	5,000.00
Sidewalk construction	10,000.00
Sewer maintenance	6,500.00
Aid to Soldiers' Convention	600.00
Lebanon Recreational Development	1,000.00
Dartmouth-Lake Sunapee Region	400.00
Libraries	1,700.00
Old Age assistance	1,800.00
Town poor	20,000.00
Memorial Day	150.00
Parks and playgrounds,	
Incl. band concerts (PP \$500 BC \$300)	800.00
Emergency Loan	20,000.00
Cemeteries	2,000.00
Interest (On Temporary Loans \$550.00)	
(On Bonded Debt \$2,000.00)	2,550.00
Payments on Principal of Debt	3,000.00
County Tax	36,461.21
School Tax	108,610.00
<hr/>	
Total Town and School Appropria- tions	\$302,272.77

Less Estimated Revenue and Credits:

Interest and Dividend Tax	\$3,300.00	
Insurance Tax	75.00	
Railroad Tax	10,000.00	
Savings Bank Tax	5,000.00	
Motor Vehicle Permit Fees	7,500.00	
Business Licenses and Permits	500.00	
Rent of Town Hall and Other Bldgs.	7,000.00	
Fines and Forfeits	1,000.00	
		<hr/>
		34,375.00

\$267,897.77

Plus overlay 3.5%

9,499.74

Net amount to be raised by taxation \$277,397.51

Less Poll Taxes \$5,600.00

Nat'l Bank Stock Taxes 950.00

6,550.00

Town Rate 3.60

Lebanon Center Precinct .19

West Lebanon Precinct .31

Amount to be raised by Property Taxes

on which town tax rate is figured \$270,847.51

Taxes to be Committed to Collector:

Property Taxes \$270,847.51

Poll Taxes 5,600.00

National Bank Stock Taxes 950.00

Precinct Taxes 13,700.19

Total Taxes to be Committed

to Collector

\$291,097.70

Valuation Rate

Lebanon Ct. Fire Precinct \$4,971,282.00 .19

West Lebanon \$1,372,500.00 .31

REPORT ON AUDIT
of
ACCOUNTS AND REPORTS
FOR THE YEAR ENDING
JANUARY 31, 1940
TOWN OF LEBANON, NEW HAMPSHIRE
Audit Made by
HAROLD G. FOWLER, Director
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
CONCORD

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LETTER OF TRANSMITTAL

Board of Selectmen
Town of Lebanon
Lebanon, New Hampshire
Gentlemen:

Pursuant to your request, we have audited the accounts, records and reports of the Selectmen and other Town Officers of the Town of Lebanon and we submit our findings to you in the Report on Audit herewith.

It has been necessary for us to limit the extent of our report to enable its inclusion in your Annual Report now in process of being printed. We are therefor planning a supplement to it which will contain the instructions for improved accounting procedures and other related subjects.

We wish to express our appreciation at this time for the concerted efforts and cooperation of all Town Officers and their staff and for the attention and courtesy extended to our men.

Respectfully submitted,
Harold G. Fowler
Director
Division of Municipal Accounting
STATE TAX COMMISSION

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts, records and reports of the Selectmen and other Town Officers of Lebanon, New Hampshire, for the period of one year ended January 31, 1940.

We have examined the accounts and records from which we have prepared the report herewith. It was not possible to conduct a detailed audit of all transactions for the year. However, subject to our comments herein, we believe the Exhibits in the report reflect the financial condition of the Town of Lebanon on January 31, 1940, and the results of its operations for the year ended on that date, with reasonable accuracy.

Respectfully submitted,
Harold G. Fowler
Director
Division of Municipal Accounting
STATE TAX COMMISSION

COMMENTS

Scope of Audit

In auditing your books and records, we proceeded from the General Ledger and reviewed the operations of the Town and its several departments as reflected by the books and records of each department, bringing all such records into agreement with the General Ledger. We then proceeded to verify all supporting vouchers, checks and other related records and from them, we have reviewed the reports prepared by the various department heads.

Accounting System and Procedure

The accounting system and procedure is evidently intended to be a double entry system of accounting operating on a supposedly accrual basis. We found, however, that transactions were recorded more on a cash basis than accrual basis and the procedure was undoubtedly based more or less on such cash basis for we found no accounts reflecting revenue or expense accruing. Under existing conditions of accounting procedure, it becomes necessary to clear many items directly through the account called "Net Debt" and thereby confuse rather than clarify the accounting of all transactions.

The classification of accounts should be revised to provide more informative reports and to conform with Uniform Municipal Accounts in reporting under Public Laws, Chapter 68, as amended by Chapter 211, Laws of 1939. This will require some minor changes in the classification of accounts now in use, and we will gladly cooperate with your Town Officers to effect such changes. We plan to cover this subject more fully in our proposed supplement to the report.

Selectmen's Records

Records of cash received and disbursements ordered were compared with supporting records and

vouchers. We found them in good order and in agreement with Cash Receipts and Cash Disbursements as recorded by the Town Treasurer.

The Selectmen's record book is the basis of classification for receipts and disbursements, and it is also the book of original entries for the General Ledger. It is therefore very important that proper and consistent interpretation be made of all transactions recorded to obtain more informative reports.

Tax Collector

All collections made by the Tax Collector and remitted to the Town Treasurer were verified by reconciliation with the Tax Warrants and uncollected balances therein, consideration being given to added taxes, abatements and other correcting entries. Uncollected balances were listed and found to be in close agreement with the General Ledger. Unpaid property and poll taxes are in process of further verification by direct correspondence with the individual debtors. We believe, however, that accounting for Taxes Bought by the Town and Property Deeded to the Town could be materially improved. We will offer suggestions to so improve the accounting of such items in our supplement to this report.

At this time, however, we strongly urge that a Cash Register be provided for the Tax Collector. It is, in our opinion, sadly needed, and it will provide more adequate protection of the funds collected as well as improve the accounting method for such collections.

Town Clerk

All permits and licenses issued by the Town Clerk were accounted for numerically and reconciled with remittances to the Town Treasurer and the Selectmen's books. Receipts of \$22.18 on hand at the close of the year were deposited on February 1 in regular order.

Town Treasurer

The records of Cash Received and Cash Disbursed were in agreement with reported receipts from all sources and orders issued by the Selectmen. Cancelled checks were inspected and compared with supporting vouchers and orders. The balance in bank was reconciled with the Bank Statement and all records were found to be in full agreement. Bonds paid and Interest coupons were exhibited and found to be properly cancelled.

Trust Funds

Balances of Trust Funds were compared with corresponding Bank Books and the activity therein was found to be properly supported by receipts and vouchers for payments.

The accounting for such funds should be revised, however, to give more informative reports and to better segregate the principal of Trust Funds from income thereon. It is also noted that funds are held by the Trustees of the Public Library and Trustees of Trust Funds. We recommend that principal of all Trust Funds be held by the Trustees of Trust Funds provided no legal objection prevents such procedure.

Library and Cemeteries

The library and cemetery accounts were found in good order and all records were properly supported. Cash balances were reconciled with statements from the depositories.

Municipal Court

Upon request we have reviewed the books and records of the Municipal Court. The **balance of Cash** in Bank was reconciled with the Statement from the depository bank. All receipts and disbursements appeared fully supported. The balance due the Town as of January 31, 1940, was not set up on the Town's Balance Sheet as remittances are made to the Town only at intervals and such procedure would only tend to confuse the records.

Departmental Reports

We have inspected departmental reports submitted by several Town Officers and compared them with recorded activities for the purpose of uniformity in reporting. Wherever such reports indicate a small balance due the Town, we have not found it advisable to include such items in the Town's Balance Sheet for such inclusion would confuse the records without materially changing the true financial condition of the Town.

Surety Bonds and Insurance

We have not fully examined surety bonds and insurance policies but a proper analysis of such items is contemplated. The results will be shown in our supplement to this report.

Balance Sheet

The Balance Sheet as of January 31, 1940, does not include any receivable items other than taxes unpaid and taxes bought by the Town. Verification of any possible receivable items indicated that such inclusion would not materially change the financial position of the Town and, in our opinion, should not be considered unless covered by accounting on accrual basis.

Exhibit 2 in our opinion reflects the activity flowing through the account "Net Debt" under existing procedure. It is a reasonably accurate reconciliation of the Net Debt as of January 31, 1940, with the Net Debt as of January 31, 1939.

Respectfully submitted,

Harold G. Fowler
Director
Division of Municipal Accounting
STATE TAX COMMISSION

EXHIBIT 1

TOWN OF LEBANON Balance Sheet As of January 31, 1940

Assets and Net Debt

Cash in Bank	\$6,244.99	
Accounts Receivable:		
Uncollected Taxes		
1935	\$24.00	
1936	59.00	
1937	365.27	
1938	312.68	
1939	1,565.68	
		2,326.63
Tax Titles (Taxes Bought by Town)	24,230.56	
Tax Deeds (Property Deeded to Town)	200.80	
		<u>33,002.98</u>
Total Assets		\$33,002.98
Net Debt:		
Balance		
Jan. 31, 1939	\$60,886.13	
Decrease		
During 1939	31,889.11	
		<u>28,997.02</u>
Balance, January 31, 1940		28,997.02
Total Assets and Net Debt		<u>\$62,000.00</u>

Liabilities

Unexpended Appropriations:		
Lebanon School District	\$20,000.00	
West Lebanon Precinct	2,000.00	
Bonds Outstanding:		
Town Hall Bonds	40,000.00	
		<u>62,000.00</u>
Total Liabilities		\$62,000.00

EXHIBIT 2

TOWN OF LEBANON

Reconciliation of Decrease in Net Debt Year Ending January 31, 1940

Decrease in Net Debt During 1939:		
Revenue from Added Taxes, Current Year		\$8,533.34
Excess of Actual Revenue over Estimated		9,606.70
Overlay in 1939 Taxes:		
Polls and Property	\$9,499.74	
Precincts	481.19	
	<hr/>	9,980.93
Revenue from Added Taxes, Prior Years		347.50
Unexpended Balances of Appropriations:		
Town Officers' Expenses	\$182.70	
Municipal Court Expenses	37.26	
General Expenses	1,144.32	
Transient Camps	566.83	
Vital Statistics	22.25	
Memorial Day	41.84	
Interest on Bonded Debt	125.00	
Permanent Improvements	2,098.36	
Sidewalk Construction	3,087.40	
New Equipment	49.00	
West Lebanon Precinct Tax	2,000.00	
Lebanon School District	20,000.00	
	<hr/>	
Total Unexpended Balances		29,354.96
Miscellaneous Net Income		136.77
		<hr/>
Total Decreases in Net Debt		\$57,960.20

EXHIBIT 2—(2)
TOWN OF LEBANON

Reconciliation of Decrease in Net Debt
Year Ending January 31, 1940

Forward	\$57,960.20
Increases in Net Debt During 1939:	
Appropriation Overdrafts:	
Election and Registration	\$33.94
Town Hall Expenses	2,680.90
Damages and Legal Expenses	262.50
Police Department	640.93
Fire Department	99.32
Health Department	
(Including Hospitals)	4,250.24
Flood and Hurricane Damage	967.02
Town Dump	360.00
Town Maintenance	4,400.70
Mascoma Bridge	158.05
Street Lighting	1,758.54
Sewer Construction	800.86
State Aid Road—Class V	498.75
Parks and Playgrounds	104.09
Libraries	206.08
Public Welfare	3,328.16
Cemeteries	33.57
Interest on Temporary Loans	68.48
Leb. Recreation Development	627.08
Band Concerts	25.00
Total Overdrafts	\$21,304.21
Unexpended Appropriation,	
1938 Precinct Tax	2,000.00
Tax Abatements, Current Year	2,284.57
Tax Abatements, Prior Years	482.31
Total Increases in Net Debt	26,071.09
Net Decrease in Net Debt, Current Year	\$31,889.11

TOWN OF LEBANON
Comparative Balance Sheets
January 31, 1939 and January 31, 1940

Title of Accounts	As of		Increase	Decrease
Assets and Net Debt	1939	1940	\$	\$
Cash in Bank				
Accounts Receivable:				
Uncollected Taxes—1935	42.00	24.00		18.00
—1936	112.00	59.00		53.00
—1937	663.27	365.27		298.00
—1938	1,463.57	312.68		1,150.89
—1939		1,565.68	1,565.68	
Grafton County	290.25			290.25
Municipal Court	6.27			6.27
Other Receivables	212.00			212.00
Tax Titles (Bought by Town)	22,563.85	24,230.56	1,666.71	
Tax Deeds (Owned by Town)	1,166.42	200.80		965.62
Total Assets	\$30,122.45	\$38,002.98		31,889.11
Net Debt	60,886.13	28,997.02		
Total Assets and Net Debt	\$91,008.58	\$62,000.00	Decrease	Increase
Liabilities				
Accounts Payable:				
To Town Clerk	\$ 8.58		\$ 8.58	
Unexpended Appropriations				
Lebanon School District	28,000.00	20,000.00	8,000.00	
West Lebanon Precinct		2,000.00		2,000.00
Temporary Loans	20,000.00		20,000.00	
Bonds Outstanding:				
Town Hall Bonds	40,000.00	40,000.00		
Bridge Bonds	3,000.00		3,000.00	
Total Liabilities	\$91,008.58	\$62,000.00	Decrease	Increase
			\$36,883.14	\$36,883.14

Exhibit 4

EXHIBIT 4
TOWN OF LEBANON
Comparative Balance Sheets
In Condensed Form
January 31, 1931 to January 31, 1940

As of January 31,

Title of Accounts

Assets and Net Debt	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Cash	\$ 1,824.63	\$ 16,934.32	\$ 18,741.82	\$ 1,107.08	\$ 10,471.87	\$ 9,282.31	\$ 6,242.63	\$ 2,403.53	\$ 3,602.82	\$ 6,244.99
Accounts Receivable	14,917.12	24,690.33	35,026.36	29,098.77	26,330.55	30,647.19	26,281.60	27,744.19	25,353.21	26,557.19
Other Assets	907.39	261.66	.....	.....	712.00	712.00	712.00	.....	1,166.42	200.80
Total Assets	\$ 17,649.14	\$ 41,886.31	\$ 53,768.18	\$ 30,205.85	\$ 37,514.42	\$ 40,641.50	\$33,236.23	\$30,147.72	\$30,122.45	\$33,002.98
Net Debt	\$304,150.86	\$258,892.33	\$205,531.07	\$139,372.11	\$ 97,027.00	\$ 78,378.50	\$63,982.93	\$56,263.92	\$60,886.13	\$28,997.02
Total Assets and Net Debt	\$321,800.00	\$300,778.64	\$259,299.25	\$169,577.96	\$134,541.42	\$119,020.00	\$97,219.16	\$86,411.64	\$91,008.58	\$62,000.00
Liabilities										
Accounts Payable	.....	.....	.....	\$ 3.46	\$ 50.00	.....	\$ 241.16	.....	\$ 8.58	.....
Unexpended Appropriations	\$ 51,800.00	\$ 30,778.64	\$ 45,299.25	\$ 28,574.50	\$ 12,491.42	\$ 20,020.00	19,978.00	\$32,411.64	28,000.00	\$22,000.00
Temporary Loans	20,000.00	38,000.00	.....	.....	.....	.....	.....	.....	20,000.00	.....
Bonds Outstanding	250,000.00	232,000.00	214,000.00	141,000.00	122,000.00	99,000.00	77,000.00	54,000.00	43,000.00	40,000.00
Total Liabilities	\$321,800.00	\$300,778.64	\$259,299.25	\$169,577.96	\$134,541.42	\$119,020.00	\$97,219.16	\$86,411.64	\$91,008.58	\$62,000.00

EXHIBIT 5

TOWN OF LEBANON

Statement of Cash Receipts and Disbursements Year Ending January 31, 1940

CASH RECEIPTS

From Local Taxes:

Poll and Property Taxes—		
1933	\$	2.00
1934		6.00
1935		28.00
1936		38.00
1937		152.50
1938		1,166.58
1939		295,788.54
		<hr/>
		\$297,181.62

Tax Sales Redeemed	\$16,239.68	
Interest on Taxes Redeemed	2,079.00	
Interest on Current Taxes	364.48	
Poll Tax Collection Fees	116.40	
Tax Collector's Fees	159.26	
	<hr/>	18,958.82

From State:

Interest and Dividends Tax	\$3,369.98	
Insurance Tax	41.93	
Railroad Tax	12,691.53	
Savings Bank Tax	5,064.04	
Building and Loan Asso. Tax	10.75	
Fighting Forest Fires	13.50	
Bounties	34.80	
	<hr/>	21,226.53

From County:

For Support of Poor	\$36,484.80	
For Other Purposes	1,601.76	
	<hr/>	38,086.56

From Town Clerk:

Motor Vehicle Regis., 1938	\$81.41	
Motor Vehicle Regis., 1939	10,422.25	
Dog Licenses	899.84	
	<hr/>	11,403.50

From Municipal Court		1,830.00
----------------------	--	----------

**From Refunds and Departmental
Earnings**

Parks and Playgrounds	\$243.50	
Police Department	25.00	
Highway Department	533.93	
Sidewalk Construction	122.70	
Sewer Department	251.20	
New Equipment (Deposits)	49.00	
	<hr/>	1,225.33

EXHIBIT 5—(2)
TOWN OF LEBANON
Statement of Cash Receipts and Disbursements
Year Ending January 31, 1940

From Other Sources:

Business Licenses and Permits	\$595.00	
Rent of Town Hall	7,062.50	
Rent of Other Buildings	668.15	
Rent of Transient Camps	686.00	
For Support of Poor	162.80	
Commissions on Telephone	12.57	
Lyme Forest Fire	209.46	
Income from Property Owned	445.72	
	<hr/>	\$9,842.20
From Temporary Loans		120,000.00
		<hr/>
Total Cash Received from All Sources		\$519,754.56
Cash in Bank, January 31, 1939		3,602.82
		<hr/>
Balancing Total		\$523,357.38

EXHIBIT 5—(3)
Statement of Cash Receipts and Disbursements
Year Ending January 31, 1940

CASH DISBURSEMENTS

General Government:

Town Officers' Salaries	\$4,600.00	
Town Officers Expenses	2,362.30	
Election and Registration Expenses	183.94	
Municipal Court Expenses	1,072.74	
Town Hall Expenses	14,680.90	
	<hr/>	\$22,899.88

Protection of Persons and Property:

Police Department	\$10,165.93	
Fire Department	612.82	
Blister Rust—Moth Extermination	300.00	
Bounties	34.70	
Forest Fires	777.46	
	<hr/>	11,890.91

Health Department:

Health	\$1,118.78	
Hospitalization	6,531.46	
Milk Inspection	300.00	
Visiting Nurses	800.00	
Vital Statistics	77.75	
Town Dump	360.00	
	<hr/>	9,187.99

Highways and Bridges:

Flood and Hurricane	\$967.02	
Town Maintenance	29,439.45	
Permanent Improvement	8,295.42	
Sidewalk Construction	7,552.06	
Street Lighting	12,258.54	
State Aid Roads (Class 5)	1,446.31	
Mascoma Bridge	158.05	
	<hr/>	67,152.15

Libraries:

Lebanon Library	\$1,456.08	
West Lebanon Library	450.00	
	<hr/>	1,906.08

Public Welfare:

Old Age Assistance	\$1,233.77	
Town Poor	27,843.98	
County Poor	30,200.32	
Special Poor	3,865.35	
Transient Camps	119.17	
	<hr/>	63,262.59

Patriotic Purposes:

Memorial Day Exercises	\$108.16	
Aid to Legion Convention	600.00	
	<hr/>	708.16

EXHIBIT 5—(4)

TOWN OF LEBANON

Statement of Cash Receipts and Disbursements
Year Ending January 31, 1940

Recreation:		
Parks and Playgrounds	\$585.34	
Band Concerts	325.00	
Lebanon Recreational Development	1,850.58	
Dartmouth-Lake Sunapee Region	400.00	
	<hr/>	\$3,160.92
Public Service Enterprises:		
Cemeteries		2,033.57
Interest Paid:		
On Bonded Debt	\$1,875.00	
On Temporary Loans	618.48	
	<hr/>	2,493.48
Town Indebtedness:		
On Bonded Debt	\$3,000.00	
On Temporary Loan, 1938	20,000.00	
On Temporary Loans, 1939	120,000.00	
	<hr/>	143,000.00
Dog Licenses:		
Damage by Dogs	\$153.50	
Printing and Stationery	24.52	
Lebanon School District	711.82	
	<hr/>	889.84
Unclassified:		
General Expenses	\$3,828.53	
Damages and Legal Expenses	262.50	
Motor Vehicle Registration Fees	683.18	
Fees on Tax Sales	18.40	
Tax Collection Expenses	224.82	
Expenses on Property Owned by Town	475.46	
Tax Collection Refunds	3.75	
	<hr/>	5,496.64
Tax Sale—January 29, 1940		16,739.97

Other Governmental Divisions:

Grafton County Tax	\$36,461.21	
Lebanon Precinct Tax	9,000.00	
West Lebanon Precinct Tax	4,219.00	
Lebanon School District:		
1938 Appropriation	28,000.00	
1939 Appropriation	88,610.00	
		<u>166,290.21</u>
Total Cash Disbursements for all Purposes		\$517,112.39
Cash in Bank—January 31, 1940		<u>6,244.99</u>
Balancing Total		\$523,357.38

EXHIBIT 6**TOWN OF LEBANON****Summary of Selectmen's Orders Drawn
Year Ending January 31, 1940**

Title of Schedule	Schedule No.	Amount
Town Officers' Salaries	1	\$ 4,600.00
Town Officers' Expenses	2	2,362.30
Election and Registration	3	183.94
Municipal Court Expenses	4	1,072.74
Town Hall Expenses	5	14,680.90
Police Department	6	10,165.93
Fire Department	7	612.82
Blister Rust—Moth Extermination	8	800.00
Bounties	9	34.70
Damage by Dogs	10	153.50
Health Department	11	8,750.24
Vital Statistics	12	77.75
Sewer Maintenance	13	7,552.06
Flood and Hurricane Damage	14	967.02
Town Road Aid (Class 5)	15	1,446.31
Town Maintenance	16	29,439.45
Street Lighting	17	12,258.54
Libraries	18	1,906.08
Old Age Assistance	19	1,233.77
Town Poor	20	27,843.98

Special Poor	21	3,865.35
County Poor	22	30,200.32
Memorial Day	23	108.16
Aid to Legion Convention	24	600.00
Parks and Playgrounds	25	585.34
Band Concerts	26	325.00
Lebanon Recreational Development	27	1,850.58
Dartmouth-Lake Sunapee Regional Association	28	400.00
Cemeteries	29	2,033.57
General Expenses	30	3,828.53
Taxes Bought by Town	31	16,739.97
Interest	32	2,493.48
Permanent Improvements	33	8,295.42
Mascoma Bridge	34	158.05
Sidewalk Construction	35	7,035.30
Temporary Loans	36	140,000.00
Bonded Debt	37	3,000.00
County Tax	38	36,461.21
Precinct Taxes	39	13,219.00
School District	40	117,321.82
Expenses on Property Owned by Town	41	475.46
Unclassified Items	42	2,473.80
Total Cash Disbursements		<u>\$517,112.39</u>

EXHIBIT 7

TOWN OF LEBANON

Schedule of Principal and Interest Paid on Bonded Debt Year Ending January 31, 1940

Bonds Redeemed and Cancelled			
No.	Description	Maturity	Amount
55	Bridge Bond	7-1-39	\$1,000.00
56	Bridge Bond	7-1-39	1,000.00
57	Bridge Bond	7-1-39	1,000.00
Total Bonds Redeemed and Cancelled			<u>\$3,000.00</u>

Coupons Presented and Paid			
	Rate	Due Date	Amount
Town Hall Bonds:			
Coupon No. 32 on Bonds			
No. 43-4-5-6-7-8-9-50	4½ %	5-1-39	\$ 900.00
Coupon No. 33 on Bonds			
No. 43-4-5-6-7-8-9-50	4½ %	11-1-39	900.00
Bridge Bonds:			
Coupon No. 36 on Bonds			
No. 55-6-7	5 %	7-1-39	75.00
Total Coupons Pre- sented and Paid			\$1,875.00

EXHIBIT 8
TOWN OF LEBANON
TRUST FUNDS
Statement of Principal and Income
Year Ending January 31, 1940

Funds in Savings Banks		
Balances January 31, 1939		
Principal:		
Cemetery Funds	\$37,012.40	
Library Funds	21,913.50	
Old Ladies Funds	1,587.32	
Total Principal—Balances		\$60,513.22
Income:		
Cemetery Funds	4,712.97	
Library Funds	299.60	
Old Ladies Funds	....
Total Income—Balances		\$ 5,012.57
Total in Banks—Jan. 31, 1939		\$65,525.79
Additions During 1939:		
Principal:		
Cemetery Funds	1,957.00	
Library Funds	119.15	
Old Ladies Funds		
Total Principal—Additions		\$ 2,076.15

Income:	
Cemetery Funds	1,060.86
Library Funds	562.85
Old Ladies Funds	39.80
	<hr/>
Total Income—Additions	\$ 1,663.51
	<hr/>
Total Additions During 1939	\$ 3,739.66

Withdrawals During 1939:

Income:	
Cemetery Funds	823.54
Library Funds	454.25
Old Ladies Funds	39.80
	<hr/>
Total Withdrawals During 1939	\$ 1,317.59

Balances January 31, 1940

Principal:	
Cemetery Funds	38,969.40
Library Funds	22,032.65
Old Ladies Funds	1,587.32
	<hr/>
Total Principal—Balances	\$62,589.37
Income:	
Cemetery Funds	4,950.29
Library Funds	408.20
Old Ladies Funds	....
	<hr/>
Total Income—Balances	\$ 5,358.49
	<hr/>
Total in Savings Bank— Jan. 31, 1940	\$67,947.86

Funds in Lebanon National Bank

Receipts and Disbursements of Income
From Trust Funds

Cash Receipts:	
Cemetery Funds	\$ 823.54
Library Funds	454.25
Old Ladies Funds	39.80
Eldridge Est.—Land Accts.	260.00
	<hr/>
Total Receipts from Income	\$ 1,577.59
Cash in Bank—Jan. 31, 1939	

Old Ladies Funds	227.02	
Other Trust Funds	153.93	
		<hr/>
Total Cash in Bank		\$ 380.95
		<hr/>
Balancing Total		\$ 1,958.54
Cash Disbursements:		
Care of Lebanon Cemeteries	699.45	
Care of W. Leb. Cemeteries	124.09	
Care of Eldridge Lot	20.00	
Taxes on Eldridge Property	113.70	
Unitarian Society	63.15	
Public Library	517.40	
Old Ladies Funds	155.00	
		<hr/>
Total Disbursements		\$ 1,692.79
Cash in Bank—Jan. 31, 1940		
Old Ladies Funds	111.82	
Other Trust Funds	153.93	
		<hr/>
Total Cash in Bank		\$ 265.75
		<hr/>
Balancing Total		\$ 1,958.54

EXHIBIT 9
Financial Report of Public Library
Year Ending January 31, 1940

Receipts

Received From:	
Appropriation	\$1,250.00
Income from Trust Funds:	
Eldridge Estate	
Land Account	\$63.15
Eldridge Fund	311.07
Whipple Fund	129.34
Purmort Fund	13.84
Maria White Fund	30.00
William S. Ela Fund	11.08
Emily Ferren Fund	2.76
Maria White Fund	25.00
Bela Eastman Fund	5.00
E. A. Tenney Fund	7.50
Universalist Fund	7.50
Chas. M. Hildreth	
Fund	94.13

David T. Ross Fund	1.25	
Margaret S. Lathrop Fund	3.78	
Hannah M. Wood Fund	0.63	
	<hr/>	\$ 706.03
Wm. S. Carter Est.		310.00
Balance 50th Anniv. Celebration		1.00
	<hr/>	
Total Cash Received		\$2,267.03
Cash on Hand Jan. 31, 1939		995.95
	<hr/>	
Balancing Total		\$3,262.98

	Disbursements	
Books	\$304.60	
Magazines	43.50	
Rebinding	61.68	
Librarian	799.92	
Assistants to Librarian	497.59	
Janitor	360.00	
Fuel	224.82	
Lights	116.58	
Water	9.50	
Miscellaneous	42.59	
	<hr/>	
Total Disbursements		\$2,460.78
Cash on Hand Jan. 31, 1940		802.20
	<hr/>	
Balancing Total		\$3,262.98

EXHIBIT 9 (Continued)
Financial Report of Public Library
Year Ending January 31, 1940

Trust Funds in Hands of	
Town of Lebanon Trustees	
(Total Funds on Hand)	
Watson K. Elbridge Fund	\$12,395.90
Gilman C. Whipple Fund	5,000.00
Martin V. Purmort Fund	500.00
Eldridge Estate Fund	4,544.95
	<hr/>
	\$22,440.85

**Trust Funds in Hands of
Library Trustees**

Universalist Society Fund	\$300.00	
Maria H. White Fund:		
Sav. Account	\$1,000.00	
Nat'l Bank of Lebanon Stock	500.00	
		1,500.00
Bela Eastman Fund		200.00
William S. Ela Fund:		
Sav. Account	\$400.00	
Land in Rear of Library	300.00	
		700.00
E. A. Tenney Fund		300.00
David T. Ross Fund		100.00
Emily Ferren Fund		100.00
Chas. M. Hildreth Fund		5,000.00
Margaret S. Lathrop Fund		302.56
Hannah M. Wood Fund		50.00
		<hr/>
		8,552.56
		<hr/>
Total Library Trust Funds		\$30,993.41

(Note that Trust Funds are also listed in Exhibit 8-A to show complete status of all Trust Funds)

**EXHIBIT 10
Financial Reports of Cemeteries
Year Ending January 31, 1940**

Lebanon Cemeteries

Cash Receipts:

Appropriation	\$1,500.00	
Income from Trust Funds	719.45	
Sale of Lots	330.00	
Care of Lots, Graves, Etc.	1,607.11	
Discounts Received	1.87	
Foundations	174.93	
Sale of Wood	10.00	
Flowers—Memorial	5.00	
		<hr/>
Total Cash Received		\$4,348.36
Cash on Hand January 31, 1939		609.77
		<hr/>
Balancing Total		\$4,958.13

Cash Disbursements:

Payrolls	\$3,810.60	
Water Rent	186.79	
Lebanon Precinct	54.75	
Repairs, Tools and Supplies	226.24	
Postage and Supplies	23.35	
Plants, Seeds and Fertilizer	34.35	
Truck Expense	201.99	
Insurance	68.60	
Lot	12.50	
Lumber and Cement	31.48	
		<hr/>
Total Cash Disbursements		\$4,650.65
Cash on Hand January 31, 1940		
In Bank	\$271.98	
On Hand	35.50	
		<hr/>
		307.48
		<hr/>
Balancing Total		\$4,958.13

Note: In addition to doubtful Accounts Receivable there is \$1,176.45 considered as Accounts Receivable and presumably collectable.

West Lebanon Cemetery**Cash Receipts:**

Appropriation	\$500.00
Sale of Lots	283.00
Care of Lots	166.10
Excavating Graves	235.00
Income from Trust Funds	124.09
Sale of Old Tools	4.15
	<hr/>

EXHIBIT 10
TOWN OF LEBANON
Financial Reports of Cemeteries
Year Ending January 31, 1940

West Lebanon Cemetery (Continued)**Cash Receipts:**

Total Cash Received	\$1,312.34
Cash on Hand January 31, 1939	296.22
	<hr/>
Balancing Total	\$1,608.56

Cash Disbursements

Payroll	\$696.28	
Repairs and Supplies	279.89	
Trucking and Loam	74.45	
Water Rent	5.25	
Insurance	7.50	
Postage	4.90	
		<hr/>
Total Cash Disbursements		\$1,068.27
Cash on Hand January 31, 1940		540.29
		<hr/>
Balancing Totals		\$1,608.56

**EXHIBIT 11
TOWN OF LEBANON**

**Financial Report of Eldridge Estate—Land Account
Year Ending January 31, 1940**

Cash Receipts:

Feb. 1—Annie L. Whipple	\$14.00	
Feb. 16—George Deurell	30.00	
May 23—A. N. Ollivier	21.00	
May 23—Olive Marcotte	12.00	
Dec. 7—Town of Lebanon	100.00	
Jan. 4, '40—Annie L. Whipple	14.00	
Jan. 8, '40—Eva Coutermarsh	14.00	
Jan. 8, '40—A. N. Ollivier	21.00	
Jan. 9, '40—Mildred Weeden	10.00	
Jan. 18, '40—Eva Coutermarsh	14.00	
Jan. 18, '40— Florence Campbell	10.00	
		<hr/>
		\$260.00

Cash Disbursements:

Town of Lebanon	\$113.70	
Cemetery Committee	20.00	
Unitarian Society	63.15	
Lebanon Library	63.15	
		<hr/>
		\$260.00

Exhibit 12

**Schedule Of
Bonds Outstanding At January 31, 1940
4½% Town Hall Bonds
Dated May 1, 1923**

Due Date	Principal	Interest
May 1, 1940		\$1,012.50
Nov. 1, 1940		1,012.50
May 1, 1941	\$10,000.00	1,012.50
Nov. 1, 1941		675.00
May 1, 1942	15,000.00	675.00
Nov. 1, 1942		337.50
May 1, 1943	15,000.00	337.50
Totals	\$40,000.00	\$5,062.50

**EXHIBIT 13
TOWN OF LEBANON
Schedule of Bonds Purchased
By Town Before Maturity**

November 23, 1933

Purchased From	Bond No.	Due Date	Amount
Estabrook and Company			
Boston, Massachusetts			
4½% Town Hall Bonds	33	5-1-38	\$5,000.00
	34	5-1-38	5,000.00
	35	5-1-38	5,000.00
	36	5-1-39	5,000.00
	37	5-1-39	5,000.00
	38	5-1-39	5,000.00
	39	5-1-40	5,000.00
	40	5-1-40	5,000.00
	41	5-1-40	5,000.00
Total Purchase			\$45,000.00

December 1, 1933**Littleton Savings Bank**

Littleton, New Hampshire

4% Refunding Bonds

26	12-1-34	\$1,000.00
27	12-1-34	1,000.00
28	12-1-34	1,000.00
29	12-1-34	1,000.00
30	12-1-34	1,000.00
31	12-1-35	1,000.00
32	12-1-35	1,000.00
33	12-1-35	1,000.00
34	12-1-35	1,000.00
35	12-1-35	1,000.00

Total Purchase

\$10,000.00**December 15, 1934****Souhegan National Bank**

Milford, New Hampshire

For Account of

Mrs. Alice M. Wilkins

4% Refunding Bonds

Premium on Bonds

39	12-1-36	\$1,000.00
		36.56

Total Purchase

\$1,036.56**EXHIBIT 13 (Continued)****Schedule of Bonds Purchased****By Town Before Maturity**

Purchased From	Bond No.	Due Date	Amount
March 9, 1935			
John B. Jameson			
Concord, New Hampshire			
5% Bridge Bonds	52	7-1-38	\$1,000.00
	53	7-1-38	1,000.00
	58	7-1-40	1,000.00
	59	7-1-40	1,000.00
	60	7-1-40	1,000.00
Total Bonds Purchased			<u>\$5,000.00</u>

Premium and Accrued Interest								376.52
								<hr/>
Total Purchase								\$5,376.52
June 7, 1938								
Amoskeag National Bank								
Manchester, New Hampshire								
4½ % Town Hall Bonds	42		5-1-41					\$5,000.00
Premium and Accrued Interest								323.13
								<hr/>
Total Purchase								\$5,323.13

EXHIBIT 14
Year Ending January 31, 1940

TOWN OF LEBANON

Statement of Budgetary Appropriations
and Expenditures

APPROPRIATIONS

BALANCES

Title of Appropriations	Balances Carried From		Cash and Other Credits	Amount Available	Expenditures 1939	Cash and Other Debits	BALANCES		
	1938	1939					Total Charges	Unexpended	Overdrawn
General Government:									
Town Officers' Salaries		\$ 4,600.00	\$ 15.00	\$ 4,615.00	\$ 4,615.00		\$ 4,615.00		\$
Town Officers' Expenses		2,500.00	45.00	2,545.00	2,347.30	15.00	2,362.30	182.70	
Election and Registration Expenses		150.00		150.00	183.94		183.94		33.94
Municipal Court Expenses		1,110.00		1,110.00	1,072.74		1,072.74	37.26	
Town Hall Expenses		12,000.00		12,000.00	14,680.90		14,680.90		2,680.90
Other Town Buildings Expenses									
General Expenses		5,000.00	3.10	5,003.10	3,828.53	30.25	3,858.78	1,144.32	
Damages and Legal Expenses					262.50		262.50		262.50
Transient Camps			686.00	686.00	119.17		119.17	566.83	
Mascoma Bridge					158.05		158.05		158.05
Town Dump					360.00		360.00		360.00
Protection of Persons and Property:									
Police Department		9,500.00	25.00	9,525.00	10,165.93		10,165.93		640.93
Fire Department		500.00	2,013.50	2,513.50	2,612.82		2,612.82		99.32
Moth Extermination—Blister Rust		300.00		300.00	300.00		300.00		
Damage by Dogs			34.80	34.80	34.70	.10	34.80		
Bounties									
Health:									
Health Department		3,400.00	4,917.31	8,317.31	6,036.09		6,036.09	2,281.22	
Hospitalization					1,614.15	4,917.31	6,531.46		6,531.46
Milk Inspection		300.00		300.00	300.00		300.00		
Visiting Nurses		800.00		800.00	800.00		800.00		
Vital Statistics		100.00		100.00	77.75		77.75	22.25	
Highways and Bridges:									
Flood Damage					967.02		967.02		967.02
Town Road Aid									
Town Maintenance		25,000.00	38.75	25,039.75	29,439.45		29,439.45		4,400.70
Street Lighting and Sprinkling		10,500.00		10,500.00	12,258.54		12,258.54		1,758.54
General Expenses of Highways									
Libraries:									
Lebanon Library		1,250.00		1,250.00	1,456.08		1,456.08		206.08
West Lebanon Library		450.00		450.00	450.00		450.00		
Public Welfare:									
Old Age Assistance		1,800.00		1,800.00	1,233.77		1,233.77	566.23	
Town Poor		20,000.00	1,158.61	21,158.61	27,843.98		27,843.98		6,685.37
County Poor			36,545.95	36,545.95	30,200.32	484.84	30,685.16	5,860.79	
Special Poor			795.54	795.54	3,865.35		3,865.35		3,069.81
Patriotic Purposes:									
Aid to G. A. R. Memorial Day Exercises		150.00		150.00	108.16		108.16	41.84	
Aid to American Legion Convention		600.00		600.00	600.00		600.00		

EXHIBIT 14 (2)
TOWN OF LEBANON
Statement of Budgetary Appropriations
and Expenditures
Year Ending January 31, 1940

APPROPRIATIONS

BALANCES

Title of Appropriations	Balances Carried From 1938	Appropriations 1939	Cash and Other Credits	Amount Available	Expenditures 1939	Cash and Other Debits	Total Charges	Unexpended	Overdrawn
Recreation:									
Parks and Playgrounds		\$ 500.00	\$ 20.00	\$ 520.00	\$ 585.34	\$ 38.75	\$ 624.09		\$ 104.09
Band Concerts		300.00		300.00	325.00		325.00		25.00
(Lebanon Recreational Development)		1,000.00	223.50	1,223.50	1,850.58		1,850.58		627.08
(Lake Sunapee Region)		400.00		400.00	400.00		400.00		
Public Service Enterprises:									
Cemeteries		2,000.00		2,000.00	2,033.57		2,033.57		33.57
Interest:									
Temporary Loans		550.00		550.00	618.48		618.48		68.48
Bonded Debt		2,000.00		2,000.00	1,875.00		1,875.00	125.00	
Outlay for New Construction and Permanent Improvements:									
Highways and Bridges—State Aid		941.56	6.00	947.56	1,446.31		1,446.31		498.75
(Permanent Improvement) Town		10,000.00	494.93	10,494.93	8,295.42	101.15	8,396.57	2,098.36	
Sidewalk Construction		10,000.00	122.70	10,122.70	7,035.30		7,035.30	3,087.40	
Sewer Construction		6,500.00	251.20	6,751.20	7,552.06		7,552.06		800.86
Lands and Buildings									
New Equipment			49.00	49.00				49.00	
Indebtedness:									
Temporary Loans		20,000.00		20,000.00	20,000.00		20,000.00		
Bonded Debt		3,000.00		3,000.00	3,000.00		3,000.00		
Payments to Other Governmental Divisions:									
County Taxes		36,461.21		36,461.21	36,461.21		36,461.21		
Precinct Taxes—Lebanon		9,445.44		9,445.44	7,000.00	2,445.44	9,445.44		
—West Lebanon		4,254.75	2,000.00	6,254.75	4,219.00	35.75	4,254.75	2,000.00	
Lebanon to School District	\$28,000.00	108,610.00	711.82	137,321.82	117,321.82		117,321.82	20,000.00	
Totals	\$28,000.00	\$315,972.96	\$ 50,157.71	\$394,130.67	\$378,011.33	\$ 8,068.59	\$386,079.92	\$ 38,063.20	\$ 30,012.45

EXHIBIT 15
TOWN OF LEBANON
Comparative Statement of Revenues
Estimated and Actual
Year Ending January 31, 1940

Title of Account	Actual Amount Received	Cash and Other Credits	Total Amount Received	Actual Amount Disbursed	Net Amount of Revenue	Estimated Amount of Revenue	Increase *Decrease
Interest and Dividend Taxes	\$ 3,369.98		\$ 3,369.98		\$ 3,369.98	\$ 3,300.00	\$ 69.98
Insurance Tax	41.93		41.93		41.93	75.00	*33.07
Railroad Tax	12,691.53		12,691.53		12,691.53	10,000.00	2,691.53
Savings Bank Tax	5,064.04		5,064.04		5,064.04	5,000.00	64.04
Building and Loan Association Tax	10.75		10.75		10.75		10.75
Dog Licenses	899.84		899.84	\$ 899.84			
Business Licenses and Permits	595.00		595.00		595.00	500.00	95.00
Fines and Forfeits	1,830.00		1,830.00		1,830.00	1,000.00	830.00
Rent of Town Hall	7,062.50		7,062.50		7,062.50	7,000.00	62.50
Rent of Other Town Buildings	668.15		668.15	1.66	666.49		666.49
Registration of Motor Vehicles	10,503.66	\$ 8.58	10,512.24	683.18	9,829.06	7,500.00	2,329.06
Interest on Taxes	2,443.48		2,443.48	224.82	2,218.66		2,218.66
Fees on Tax Sales	159.26		159.26	18.40	140.86		140.86
Poll Tax Collection Fees	116.40		116.40		116.40		116.40
Filing Fees							
Revenue from Taxes Written Off	8.00		8.00		8.00		8.00
Income from Property owned by Town	445.72	121.21	566.93	273.00	293.93		293.93
Miscellaneous Income							
Commissions on Telephone Booth	12.57		12.57		12.57		12.57
Simmons Estate	30.00		30.00		30.00		30.00
Totals	\$45,952.81	\$129.79	\$46,082.60	\$2,100.90	\$43,981.70	\$34,375.00	\$9,606.70

EXHIBIT 16
TOWN OF LEBANON
Years Ending January 31, 1931, to January 31, 1940
COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED
AS SUBMITTED TO AND APPROVED BY THE
STATE TAX COMMISSION

APPROPRIATIONS

YEAR ENDING JANUARY 31,

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Town Officers' Salaries	\$ 5,700.00	\$ 5,500.00	\$ 3,160.00	\$ 4,300.00	\$ 3,150.00	\$ 4,300.00	\$ 4,300.00	\$ 4,300.00	\$ 4,600.00	\$ 4,600.00
Town Officers' Expenses	2,500.00	2,800.00	2,275.00	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00	1,760.00	2,500.00
Election and Registration Expense	300.00	300.00	185.00	60.00	200.00	150.00	250.00	100.00	300.00	150.00
Municipal Court Expense	1,200.00	1,110.00	1,035.00	1,102.25	1,110.00	1,110.00	1,110.00	1,110.00	1,110.00	1,110.00
Town Hall Expense	6,000.00	6,700.00	5,678.00	6,500.00	6,500.00	6,500.00	7,500.00	7,500.00	9,000.00	12,000.00
Police Department Expense	9,000.00	11,000.00	8,985.00	6,000.00	6,000.00	7,000.00	7,500.00	9,630.00	9,000.00	9,500.00
Fire Department Expense	1,100.00	1,200.00	650.00	450.00	500.00	500.00	500.00	500.00	500.00	500.00
Blister Rust and Moth Extermination	.....	400.00	.....	.....	.....	.....	500.00	300.00	300.00	300.00
Health Department Expense	2,800.00	2,650.00	3,400.00	3,400.00	3,000.00	3,000.00	3,000.00	3,000.00	3,900.00	3,400.00
Milk Inspection			300.00	300.00	200.00	200.00	200.00	200.00	300.00	300.00
Visiting Nurses			800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
Vital Statistics	70.00	70.00	60.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
State Aid Construction and Maintenance	2,000.00	1,500.00	2,500.00	4,083.50	3,790.00	2,886.85	2,893.50	2,892.50	939.92	941.56
Trunk Line Construction and Maintenance	20,000.00	23,593.36	7,500.00	.....					
Town Road Aid	9,500.00									
Town Maintenance	25,000.00	25,000.00	17,500.00	12,000.00	12,000.00	20,000.00	12,000.00	12,000.00	20,000.00	25,000.00
Permanent Improvements (Town Construction)		1,000.00		200.00		12,000.00	6,000.00	6,000.00	10,000.00	10,000.00
Street Lighting	11,500.00	12,000.00	10,000.00	9,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
General Expenses	4,040.00	4,790.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Sidewalk Construction and Maintenance	5,000.00	3,000.00	200.00	.....	1,000.00	1,000.00	2,500.00	5,000.00	10,000.00	5,000.00
Sewer Construction and Maintenance	4,500.00	4,000.00	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	3,500.00	6,500.00	6,500.00
Lebanon Recreational Development									3,500.00	1,000.00
Dartmouth-Lake Sunapee Regional Development									735.00	400.00
Aid to Soldiers' Convention										600.00
Libraries—Lebanon	2,100.00	2,100.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,250.00
—West Lebanon										450.00
Town Poor	2,500.00	5,000.00	10,000.00	13,000.00	21,000.00	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Old Age Assistance			3,000.00	.....	750.00	750.00	1,800.00	1,800.00	1,800.00	1,800.00
Memorial Day		200.00	200.00	100.00	100.00	100.00	100.00	100.00	150.00	150.00
Parks and Playgrounds	650.00	700.00	645.00	550.00	550.00	550.00	500.00	500.00	500.00	500.00
Band Concerts										300.00
Cemeteries—Lebanon	5,000.00	3,000.00	2,300.00	1,250.00	1,250.00	2,000.00	1,450.00	2,250.00	3,250.00	1,500.00
—West Lebanon									250.00	500.00
Mary Hitchcock Hospital								3,000.00	3,000.00	.....
Interest—Bonded Debt	11,975.00	10,700.00	(11,600.00)	(9,500.00)	(7,000.00)	(5,100.00)	(4,600.00)	(3,950.00)	2,500.00	2,000.00
Temporary Loans	2,200.00	1,500.00	(	(	(	(	(	(	500.00	550.00
New Equipment	3,500.00	1,500.00								
Town Dump	1,300.00	900.00								
Town Indebtedness:										
Bonded Debt	2,000.00	18,000.00	23,000.00	23,000.00	23,000.00	23,000.00	22,000.00	23,000.00	6,000.00	3,000.00
Temporary Loans			38,000.00	24,486.37						20,000.00
Total Appropriations	\$159,635.00	\$159,813.36	\$158,673.00	\$133,382.12	\$112,450.00	\$127,246.85	\$120,303.50	\$127,232.50	\$145,064.21	\$157,201.56

EXHIBIT 16 (2)

**Comparative Statement of Appropriations and Taxes
Assessed as Submitted to and Approved by the
State Tax Commission
Years Ending January 31, 1931, to January 31, 1940**

YEAR ENDING JANUARY 31

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Total Appropriations	\$159,635.00	\$159,813.36	\$158,673.00	\$133,382.12	\$112,450.00	\$127,246.85	\$120,303.50	\$127,232.50	\$145,064.21	\$157,201.56
State Tax	19,328.40	19,180.00	19,180.00	16,965.00	16,965.00	19,725.00	21,040.00	21,728.00	16,296.00	0
County Tax	18,404.70	22,317.33	25,470.70	16,487.63	20,132.60	24,397.30	28,505.90	29,403.87	30,417.57	36,461.71
School Tax	105,140.00	117,970.00	101,574.50	81,500.00	89,000.00	97,121.40	101,000.00	105,000.00	108,839.00	108,610.00
Precinct Tax—Lebanon	31,169.00	22,169.00	23,986.00	15,704.00	11,500.00	9,529.96	8,016.96	8,056.95	9,054.86	9,445.44
—W. Lebanon					5,063.78	4,304.75	4,290.91	4,406.88	4,383.02	4,254.75
Overlay	7,000.00	7,000.00	13,000.00	4,017.71	8,608.85	4,588.23	409.38	0	0	9,499.74
Total Requirements	\$340,677.10	\$348,449.69	\$346,884.20	\$268,056.46	\$263,720.23	\$286,913.49	\$283,566.65	\$295,828.20	\$314,054.66	\$325,472.70
Estimated Revenues and Other Credits:										
Interest and Dividend Tax	\$ 5,165.00	\$ 4,900.00	4,100.00	2,700.00	2,500.00	2,000.00	2,500.00	4,700.00	4,500.00	3,300.00
Insurance Tax	113.00	100.00	120.00	120.00	120.00	100.00	100.00	107.00	100.00	75.00
Railroad Tax	6,700.00	7,900.00	8,000.00	7,500.00	7,000.00	7,000.00	8,000.00	8,758.00	16,000.00	10,000.00
Savings Bank Tax	5,000.00	5,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,450.00	5,000.00	5,000.00
Motor Vehicle Permits and Fees	13,800.00	13,000.00	10,000.00	7,900.00	6,500.00	3,000.00	5,000.00	5,000.00	6,500.00	7,500.00
Business Licenses and Permits						500.00	500.00	500.00	500.00	500.00
Rent of Town Hall and Other Town Buildings	6,500.00	6,500.00	6,780.00	11,885.25	7,525.00	7,200.00	11,300.00	16,000.00	17,000.00	7,000.00
Fines and Forfeits	2,300.00	1,500.00					800.00	800.00	1,000.00	1,000.00
State Aid Maintenance			2,500.00							
Trunk Line Maintenance			7,500.00							
Cash Unencumbered						10,000.00		7,306.63		
Total Estimated Revenues	\$ 39,578.00	\$ 39,400.00	\$ 44,000.00	\$ 35,105.25	\$ 28,645.00	\$ 34,800.00	\$ 33,200.00	\$ 48,621.63	\$ 50,600.00	\$ 34,375.00
Amount to be Raised by Taxation	\$301,099.10	\$309,449.69	\$302,884.20	\$232,951.21	\$235,075.23	\$252,113.49	\$250,366.65	\$247,206.57	\$263,454.66	\$291,097.70

EXHIBIT 16
TOWN OF LEBANON
COMPARATIVE STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED
AS SUBMITTED AND APPROVED BY THE
STATE TAX COMMISSION
Years Ending January 31, 1931, to January 31, 1940

TAXABLE ITEMS:

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Real and Personal Estate:										
Valuation	9,237,344.00	9,002,652.00	8,167,630.00	7,580,406.00	7,698,780.00	7,716,126.00	7,715,626.00	7,735,347.00	7,729,104.00	7,523,542.00
Rate (State, County and Town)	2.83	3.10	3.26	2.78	2.75	3.00	3.00	2.95	3.15	3.60
Amount of Taxes	261,803.10	279,011.69	265,884.20	210,461.21	211,716.45	231,483.78	231,468.78	228,192.74	243,466.78	270,847.51
Poll Taxes:										
Number of Polls	3,574	3,642	3,514	2,900	2,900	2,800	2,800	2,800	2,800	2,800
Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Amount of Taxes	7,148.00	7,284.00	7,028.00	5,800.00	5,800.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00
National Bank Stock—Valuation	97,900.00	98,500.00	98,600.00	98,600.00	99,500.00	99,500.00	99,000.00	95,000.00	95,000.00	95,000.00
Rate	.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Amount of Taxes	979.00	985.00	986.00	986.00	995.00	995.00	990.00	950.00	950.00	950.00
Precinct Taxes:	31,169.00	22,169.00	28,986.00	15,704.00						
Lebanon										
Valuation					5,008,575.00	5,015,590.00	5,010,600.00	5,035,594.00	5,030,480.00	4,971,282.00
Rate					.23	.19	.16	.16	.18	.19
Amount of Taxes					11,500.00	9,529.96	8,016.96	8,056.95	9,054.86	9,445.44
West Lebanon										
Valuation					1,368,589.00	1,388,630.00	1,384,165.00	1,377,150.00	1,369,695.00	1,372,500.00
Rate					.37	.31	.31	.32	.32	.31
Amount of Taxes					5,063.78	4,304.75	4,290.91	4,406.88	4,383.02	4,254.75
Total Amount of Taxes	\$301,099.10	\$309,449.69	\$302,884.20	\$232,951.21	\$235,075.23	\$252,113.49	\$250,366.65	\$247,206.57	\$263,454.66	\$291,097.70





Colburn Park, 1868



A Corner Mascocoma Lake, East Lebanon



Last Photo of Shaker Bridge Destroyed by Big Wind of September, 1938



Mascoma River in Snow Dress



Alice Peck Day Memorial Hospital



Bank Street, Looking West

SCHEDULE 1.

Town Officers' Salaries

Joseph B. Perley	\$1,800.00
Forrest B. Cole	500.00
Henry H. Rogers	500.00
Milo L. Knight, Tax Collector	1500.00
Frank Y. Cowen, Treasurer	300.00
	<hr/>
	\$4,600.00

SCHEDULE 2.

Town Officers' Expense

Joseph B. Perley	\$300.00
Forrest B. Cole	\$100.00
Henry H. Rogers	101.03
Milo L. Knight	60.00
Joseph C. Smith, office supplies	164.28
Clerical	822.50
Postage	174.66
Insurance & Bonds	55.00
Telephones	156.54
Joseph C. Smith, fees	105.00
Supplies	323.29
	<hr/>
	\$2,362.30

SCHEDULE 3.

Election and Registration

John F. Cronin, Moderator	\$60.00
Joseph C. Smith, Clerk	10.00
Ballot Clerks	38.00
Printing	56.85
Supplies	19.09
	<hr/>
	\$183.94

SCHEDULE 4.

Municipal Court

Rowland B. Jacobs, Judge & Prob. Off.	\$707.74
Norris Cotton, Judge	200.00
John F. Cronin, Assoc. Justice	112.50
Carl Davis, Prob. Off.	37.50
Bonds	15.00
	<hr/>
	\$1,072.74

SCHEDULE 5.

Town Hall and Other Bldgs.

Payroll	\$3,078.60
Lights	2,852.84
Insurance	3,095.67
Coal	2,200.77
Stoker, Hanover Ice & Coal Co.	1,097.00
Water Rent	202.91
Supplies	1,178.38
Repairs	974.73
	<hr/>
	\$14,680.90

SCHEDULE 6.

Police

Payroll	\$9,238.05
Lights	104.88
Telephone	271.68
Insurance	160.00
Gas & Oil	241.85
Materials & Supplies	149.47
	<hr/>
	\$10,165.93

SCHEDULE 7.

Fire Department

Payroll	\$59.06
Insurance	73.65
Maxim Motor Co., Installing Pump	140.55
Randall Service Station	16.30
Forestry & Recreation Dept.	21.00
Willis Hough, Out of Precinct Fires	302.26
	<hr/>
	\$612.82

SCHEDULE 8.

Blister Rust

N. H. Forestry Department	<hr/>
	\$300.00

SCHEDULE 9.

Bounties

Bounty Fees \$34.80

SCHEDULE 10.

Damage by Dogs

Dog Constable \$25.00

Dog Damage 128.50

Supplies 24.52

\$178.02

SCHEDULE 11.

Health

G. U. L. Leavitt \$142.92

State Cancer Commission 466.74

Medical Services 304.10

Sisters of the Good Shepherd 99.00

Supplies 106.02

\$1,118.78

Nurses 55.00

Mary Hitchcock Memorial Hospital 5,906.71

Alice Peck Day Hospital 569.75

\$7,650.24

Milk Inspection 300.00

Visiting Nurse Association 800.00

SCHEDULE 12.

Vital Statistics

Fees \$77.75

SCHEDULE 13.

Sewer Maintenance

Payroll \$4,221.88

Insurance 90.00

Materials 1,999.42

Gas & Oil 698.21

Supplies 542.55

\$7,552.06

SCHEDULE 14.

Flood and Hurricane Damage

Payroll	\$497.70
Repairs, Memorial Building	300.00
Labor & Materials	169.32
	<hr/>
	\$967.02

SCHEDULE 15

Town Road Aid (class 5)

State Highway Department	\$1,446.31
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SCHEDULE 16.

Town Maintenance

Payroll	\$11,812.65
Insurance	1,215.49
Independent Coal Tar Co.	3,395.35
Gas & Oil	3,464.68
Supplies	3,093.31
New Equipment & Repairs	4,824.00
Repairs	1,558.00
Electric Lights	75.97
	<hr/>
	\$29,439.45

SCHEDULE 17.

Street Lighting

Granite State Electric Co.	\$12,258.54
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SCHEDULE 18.

Libraries

Lebanon Library	\$1,250.00
West Lebanon Library	450.00
Insurance	206.08
	<hr/>
	\$1,906.08

SCHEDULE 19.

Old Age Assistance

Department of Public Welfare \$1,233.77

SCHEDULE 20.

Town Poor

Direct Relief Orders Drawn	\$18,100.91
Wood & Clothing Transfers to County	6,295.19
Administrative Expenses	3,084.50
Traveling Expenses	308.60
House of Angel Guardian	16.80
Supplies	37.98
	<hr/>
	\$27,843.98

SCHEDULE 21.

Special Poor

Payroll	\$1,989.36
Sewing Project	1,202.37
Other Projects	673.62
	<hr/>
	\$3,865.35

SCHEDULE 22.

County Poor

Orders Drawn \$30,200.32

SCHEDULE 23.

Memorial Day

Emerson Gardens	\$24.00
Leon Howard	78.80
Arthur Guyer Post No. 22	5.36
	<hr/>
	\$108.16

SCHEDULE 24.

Legion Convention

Burton Whittier \$600.00

SCHEDULE 25.

Parks and Playgrounds

Payroll	\$251.60
Material and supplies	333.74
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	\$585.34

SCHEDULE 26.

Band Concerts

The Lebanon Band	\$325.00
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SCHEDULE 27.

Lebanon Recreational Development

Payrolls	\$428.70
Granite State Electric Co.	544.74
Material, supplies, and repairs	877.14
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	\$1,850.58

SCHEDULE 28.

Dartmouth-Lake Sunapee Region

Treasurer, Dartmouth-Lake Sunapee Region	\$400.00
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SCHEDULE 29.

Cemeteries

Lebanon Cemetery	\$1,500.00
West Lebanon Cemetery	500.00
Supplies	33.57
	<hr/>
	\$2,033.57

SCHEDULE 30

General Expenses

Payroll	\$63.30
Printing	557.30
Auditing	250.00

Surveying	612.65
Dynamite	484.00
Eldridge Estate	247.25
Expense of Getting New Industries	1,098.49
Trustee of Trust Funds	50.00
Rent of Land	100.00
Register of Deeds	55.60
State Employment Office	120.00
Supplies	184.18
Tax Refunds	5.76
	<hr/>
	\$3,828.53
Town Dump	360.00
Damages and Legal Expenses	262.50

SCHEDULE 31.

Taxes Bought by Town

Milo L. Knight, Tax Collector	\$16,739.97
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SCHEDULE 32.

Interest on Temporary Loans and Bonds

Interest Paid Lincoln R. Young Co.	\$493.48
Interest Paid National Bank of Lebanon	125.00
Interest Paid National Bank of Lebanon (on bonds)	1,875.00
	<hr/>
	\$2,493.48

SCHEDULE 33.

Permanent Improvement

Payroll	\$2,241.90
Gas and Oil	540.66
Road Tar	1,190.83
Soldiers' Memorial	1,125.00
Materials	478.54
Supplies	819.64
New Equipment	2,000.00
	<hr/>
	\$8,396.57

SCHEDULE 34.

Mascoma Bridge

State Highway Department	\$78.05
Labor	80.00
	<hr/>
	\$158.05

SCHEDULE 35.

Sidewalk Construction

Payroll	\$3,461.25
Materials	2,218.72
Insurance	121.38
Gas and Oil	473.80
Supplies and Repairs	760.15
	<hr/>
	\$7,035.30

LEBANON REPORT—FOUR
SCHEDULE 36.

Temporary Loans

Paid National Bank	\$140,000.00
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SCHEDULE 37.

Bonded Debt

National Bank of Lebanon	\$3,000.00
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SCHEDULE 38.

County Tax

Harry Huckins, Treasurer	\$36,461.21
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SCHEDULE 39.

Precincts

West Lebanon Precinct	\$4,219.00
Lebanon Precinct	9,000.00
	<hr/>
	\$13,219.00

SCHEDULE 40.

School District

Balance due 1938-39	\$28,000.00
On 1939-40 Appropriation	88,600.00
Dog Licenses	721.82
	<hr/>
	\$117,321.82

SCHEDULE 41.

Expense of Property Owned by Town

Payroll	\$70.90
Insurance	60.45
Materials	176.66
Water Rent	44.58
	<hr/>
	\$352.59

SCHEDULE 42.

Unclassified

Expenses on Transient Camp	\$119.17
Expense on Taxes Advertised	224.82
Fees and Refunds	705.33
Lyme-Dorchester Fire	777.46
Expenses on Searching Titles	121.21
Electric Lights	1.66
	<hr/>
	\$1,949.65
GRAND TOTAL (Payments made)	<hr/> \$517,213.64

**HOW THE AVERAGE TOWN AND CITY DOLLAR WAS SPENT DURING THE FISCAL
YEAR ENDING JANUARY 31, 1939, IN COMPARISON WITH THE TOWN OF LEBANON
DOLLAR**

	Entire State Proportion of Aver. Dollar	Town of Lebanon Total Expenditures Dollar	Proportion of Aver. Dollar
General Government , including Town Officers' Salaries and Expenses, Election and Registration Expenses, Municipal Court Expenses, Expenses of Town Buildings	\$1,222,645.05	\$ 23,572.23	\$.064
Protection of Persons and Property : including Police and Fire Departments, including Forest Fires, Moth Extermination and White Pine Blister Rust, Damage by Dogs	1,670,887.00	10,784.84	.029
Health : including Health Department, Hospitals, Vital Statistics, Sewer Maintenance	633,973.50	13,931.79	.038
Highways : Construction	4,301,342.87	18,752.30	.168
Maintenance, including Street Lighting	\$930,899.39	43,438.99	.006
Libraries:	3,370,443.48	2,055.00	.006
Public Welfare	1,557,807.00	35,707.82	.097

Patriotic Purposes	94,153.73	.004	125.25	.000
Recreation: including Parks and Playgrounds, Band Concerts	183,507.82	.007	3,797.20	.010
Public Service Enterprises: including Water and Electric Utilities, Markets, Public Scales, and Cemeteries	698,241.82	.027	4,610.16	.012
Taxes Bought by Town	744,065.88	.029	16,290.58	.044
Unclassified: including Damages, Legal Ex- penses, Discounts and Abatements, and Mis- cellaneous	221,371.73	.009	1,367.00	.004
Interest	480,451.06	.019	3,162.30	.009
Indebtedness	1,348,166.03	.053	11,000.00	.030
New Buildings, New Equipment, Lands, Sew- ers, etc	960,782.22	.038	8,913.19	.024
State Taxes	1,199,082.93	.047	16,296.00	.044
County Taxes	3,272,365.22	.128	30,417.57	.082
Precinct Taxes	268,531.83	.011	11,219.00	.030
School Taxes	6,418,817.98	.251	114,114.76	.309
Totals	\$25,521,467.39	\$1.000	\$369,555.98	\$1.000

**WHERE THE AVERAGE TOWN AND CITY DOLLAR CAME FROM DURING THE FISCAL
YEAR ENDING JANUARY 31, 1939, IN COMPARISON WITH THE TOWN OF LEBANON
DOLLAR**

	Entire State Proportion of Average Dollar	Town of Lebanon Proportion of Average Dollar
	Total Receipts	Total Receipts
Current Revenue:		
From Local Taxes, including Property and Poll Taxes, Taxes on National Bank Stock	\$20,358,496.73	\$280,372.67
From State:		
Interest and Dividends Tax	723,513.61	5,538.65
Insurance Tax	32,927.71	79.43
Railroad Tax	176,313.80	13,877.14
Savings Bank & Building and Loan Associa- tion Taxes	403,027.18	5,580.43
From Local Sources Except Taxes:		
Dog Licenses	66,858.85	933.09
Business Licenses and Permits	53,270.58	737.40
Fines and Forfeits, Municipal Court	36,043.71	1,875.00
Rent of Town Property	72,774.49	20,152.14
Interest on Deposits and Overdue Taxes, etc.	149,205.99	2,639.75
93,212.55	.004	Income from Trust Funds
		.016
		.016
		.000
		.040
		.001
		.007
		.028
		\$0.801
		\$0.815

Income from Departments	349,787.18	.014	915.62	.003
Appropriations from Municipally owned Utilities	670,344.28	.026		
Motor Vehicle Permits	545,769.04	.022	9,984.29	.029
Miscellaneous (including National Forest Reserve)	8,746.65	.000		
Receipts Other than Current Revenue:				
Bonds and Long Term Notes	1,269,700.20	.050		
Withdrawals from Sinking Funds to apply on Principal of Debt	7,989.63	.000		
Insurance Adjustments, Refunds, and Gifts	146,891.51	.006	1,177.70	.003
Sale of Town Property Acquired by Tax Deed	123,418.43	.005		
Grants from U. S. Government	130,080.33	.005		
	<u>\$25,418,372.45</u>	<u>\$1.000</u>	<u>\$344,223.31</u>	<u>\$1.000</u>
Totals				

**Violations Prosecuted by Court and Police Dept. for
the Year ending January 31, 1940**

Motor Vehicle Violations:	
Unreasonable speed	72
Permitting unlicensed operator to operate cars	22
Passing stop signs	23
No license	23
Improper license	16
No registration	8
No lights	4
Inadequate brakes	8
No permit for truck	12
Joy ride act	2
Leaving scene of accident	2
Hit and run	5
Operating after suspension	3
Attempting to operate under influence of liquor	1
No Inspection	6
Failing to turn to right	1
Operating after revocation of license	1
Transferring plates	3
Operating to endanger lives	18
Reckless operating	5
Over loaded truck	8
Operating under influence of liquor	28
Failing to report accident	1
Reckless operating death resulting	2
Failure to have Cert of hours labor in possession of truck driver	3
	— 277
Other Violations of Public Laws:	
Arson	1
Non-support	9
Bastardy	3
Keeping liquor for sale	5
Disorderly conduct	6
Worthless checks	2
Fugitive from justice	1
Lacivious conduct	1
Obstructing officer	2
Kindling forest fires	1
Break and enter	3
Fish and Game laws	4

Begging	1
Shooting in compact part of town	2
Pretended lottery	1
Slot machines	1
Evading board and room	1
Barber law	1
Receiving stolen property	2
Transferring mortgaged property	1
Embezzlement	1
Surety to keep peace	1
Stolen cattle	1
Bigamy	1
Malicious mischief	3
No dog license	1
Aggravated assault	3
Concealing escaped prisoners	1
Derisive language	1
Assault	8
Larceny	6
Drunks	128
Forgery	1
Glass in highway	1
Desertion	1
Fornication	1
	— 208
	<hr/>
	485

Juveniles arrested	6
Juveniles committed to Industrial School	1
Juveniles detained	11
Juveniles fined	3
Juveniles committed to State Board Welfare	2
Juveniles in charge of probation officer	7
Juvenile cases investigated by State Dep't	4
Civil and Small claims cases	136
	— 655

Names of Officers working for Police Department

Chief, Clarence W. Wright; Regular Officers, Clayton S. Roy, Bertrand E. Hubbard, Clyde Greenwood; Special Officers, G. U. L. Leavitt, J. Albert Heath, Nelson Stacy, Raymond C. Roy, George H. Gibson, Ellie E. Laraway, Gordon W. Plummer, Lucien White. Property recovered \$1,542.00.

Respectfully submitted,

Clarence W. Wright, Chief of Police.

TAX COLLECTOR'S REPORT

February 1, 1939 to January 31, 1940

1939 Taxes

Property Taxes Levied	\$290,167.04	
Poll Taxes Levied	8,474.00	
National Bank Stock Taxes	990.00	
Over-Collection of 1939 Taxes	7.75	
Total Taxes Levied in 1939		\$299,638.79
Remittances to Town Treasurer	\$295,788.54	
Taxes Abated During 1939	2,284.57	
Uncollected Taxes— January 31, 1940	1,565.68	
Total Taxes Accounted For		\$299,638.79

1938 Taxes

Uncollected Taxes— January 31, 1939	\$1,463.57	
Taxes Added During 1939	298.00	
Total Taxes to be Accounted For		\$1,761.57
Remittances to Town Treasurer	\$1,166.58	
Taxes Abated During 1939	282.31	
Uncollected Taxes— January 31, 1940	312.68	
Total Taxes Accounted For		\$1,761.57

1937 Taxes

Uncollected Taxes— January 31, 1939	\$663.27	
Taxes Added During 1939	34.50	
Total Taxes to be Accounted For		\$697.77

Remittances to Town Treasurer	\$152.50	
Taxes Abated During 1939	180.00	
Uncollected Taxes— January 31, 1940	365.27	
Total Taxes Accounted For		\$697.77
1936 Taxes		
Uncollected Taxes— January 31, 1939	\$112.00	
Taxes Added During 1939	5.00	
Total Taxes to be Accounted For		\$117.00
Remitted to Treasurer	\$ 38.00	
Taxes Abated During 1939	20.00	
Uncollected Taxes— January 31, 1940	59.00	
Total Taxes Accounted For		\$117.00
1935 Taxes		
Uncollected Taxes— January 31, 1939	\$42.00	
Taxes Added During 1939	10.00	
Total Taxes to be Accounted For		\$52.00
Remittances to Town Treasurer	\$28.00	
Uncollected Taxes— January 31, 1940	24.00	
Total Taxes Accounted For		\$52.00
1933-1934 Taxes		
Uncollected Taxes— January 31, 1939	.....
1933 Taxes Collected	\$2.00	
1934 Taxes Collected	6.00	
Total Taxes to be Accounted For		\$8.00
Remittances to Town Treasurer		8.00

Tax Titles (Taxes Bought by Town)

Unredeemed Taxes—		
January 31, 1939	\$23,730.27	
Tax Sale—January 29, 1940	16,739.97	
Total to be Accounted For		\$40,470.24
Remittances to Town Treasurer	\$16,239.68	
Unredeemed Taxes— January 31, 1940	24,230.56	
Total Accounted For		\$40,470.24

Miscellaneous Collections During 1939

Interest on Taxes Redeemed	\$2,079.00	
Interest on Current Taxes	364.48	
Income from Property Owned	445.72	
Poll Tax Collection Fees	116.40	
Tax Collector's Fees	159.26	
Total to be Accounted For		\$3,164.86
Remittances to Town Treasurer:		
Interest on Taxes Redeemed	\$2,079.00	
Interest on Current Taxes	364.48	
Income from Property Owned	445.72	
Poll Tax Collection Fees	116.40	
Tax Collector's Fees	159.26	
Total Accounted For		\$3,164.86
	Milo L. Knight, Collector.	

TREASURER'S REPORT

February 1, 1939 to January 31, 1940

Cash Receipts

Received from Milo L. Knight, Tax Collector:	
For Account of 1933 Taxes	\$
1934	2.00
1935	6.00
1936	28.00
1937	38.00
1938	152.50
1939	1,166.58
Tax Sales Redeemed	295,788.54
Interest on Taxes Redeemed	16,239.68
Interest on Current Taxes	2,079.00
Income from Property Owned	364.48
Poll Tax Collection Fees	445.72
Tax Collector's Fees	116.40
	159.26

Total Received from Tax Collector

\$316,586.16

Received from Joseph C. Smith, Town Clerk:

For account of: Dog Taxes	\$	899.84
1938 Auto Taxes		81.41
1939		10,422.25

Total Received from Town Clerk

11,403.50

Received from Judge Rowland B. Jacobs:

For account of Municipal Court

1,830.00

Received from Selectmen:

For account of: Temporary Loans

\$120,000.00

Other Items

69,934.90

Total Received from Selectmen

189,934.90

Total Received from All Sources:

\$519,754.56

Cash in Bank—February 1, 1939

3,602.82

Balancing Total

\$523,357.38

Cash Disbursements

Total Disbursements by Selectmen's Orders

\$517,112.39

Cash in Bank—January 31, 1940

6,244.99

Balancing Total

\$523,357.38

Frank Y. Cowen,

Treasurer.

HEALTH OFFICER'S REPORT

In making my report for the year just past, I am pleased to say that there have been no serious cases of contagious diseases and no deaths resulting. I have received from Doctors and Nurses reports as follows: 15 cases of Scarlet Fever, 8 cases of Chicken Pox, 2 cases of Measles, 3 cases of German Measles and 5 cases of Syphilis. No cases of Typhoid Fever have been reported.

The Public Health Nursing Division make the following report of their activities in Lebanon, during the year. Number of Child Clinics held 12, Attendance 249, Defects found 62. Defects corrected 12. Number of Diphtheria Immunization Clinics held 12. Number of Children receiving treatment 40. Ages 6 months to 1 year 15, 1 year to 6 years school, 24. Number of times State Nurses visited Town 62. Signed Elizabeth H. Carriel, Staff Nurse, State Board of Health.

We have had the usual number of complaints of dumps, odors and infractions of Health Regulations, and I have answered every call and as soon as possible have removed the cause.

It is important that some changes be made in our Sewer System, as it has been the cause of many complaints, most of them well sustained.

Again I wish to thank every one who have assisted me in my duties, as it would be impossible to carry on the work of this department, without the cooperation of the public.

Respectfully submitted

Geo. U. L. Leavitt, Health Officer.

1939 DOG TAX

Total number of dogs licensed	430	
Males and Spayed	398	
Females	32	
Kennels	2	
Amount received		\$985.24
Less fees		86.40
		<hr/>
Paid Treasurer		\$898.84

BLISTER RUST

Financial Statement, 1939 Town of Lebanon

Town Program

Crew wages (Paid by Town)	\$300.00
Foreman wages (Paid by State)	75.00
Total expended	<u>\$375.00</u>
Area covered	511 acres
Currant and gooseberry bushes destroyed	12,949

W. P. A. Program

W. P. A. funds expended	\$2,787.89
State funds expended	114.81
Total expended	<u>\$2,902.70</u>
Area covered	4,148 acres
Currant and gooseberry bushes destroyed	89,538

A total of 72 Lebanon men were employed on Blister Rust Control work, 51 working on the above project and 21 being employed on similar work in Canaan and Enfield.

January 18, 1940

Board of Selectmen
Lebanon, N. H.

Gentlemen:

Conforming to the usual practice, and furthermore so that you may include in the town's annual report a record of White Pine Blister Rust Control expenditures, we are submitting a financial statement covering this work in your town during 1939.

Expenditures made in this project became available through town and state appropriations and an allotment of W. P. A. funds from the federal Bureau of Entomology and Plant Quarantine. These combined funds thus permitted employment over a considerable period of the spring and summer months.

Men employed on town funds were obtained by application to town authorities, while those paid from the W. P. A. allotment had to be restricted to cases certified by public relief agencies, and obtained from the W. P. A. Assignment Office.

Since a definite program of control work had previously been formulated in each town, Blister Rust Control proved an ideal project for unemployment relief. With a supervisory force already familiar with local conditions it was possible to put men to work with little loss of time. There was probably no other W. P. A. project in this State where such a high percentage of allotted funds have gone directly into wages, actually more than 96 per cent.

The hurricane of 1938 inflicted severe losses to our white pine forests, especially the larger growth. Much of the remaining stands are composed of young and medium sized trees which are killed more quickly by the rust. Owing to this and the long period before such growth can be marketed it is vital that these immature stands be given early protection from this destructive disease.

Yours very truly,

John H. Foster, State Forester.

REPORT OF MILK INSPECTOR

The work of milk inspection has been carried on about as usual as far as general routine is concerned.

We have had no outbreak of disease traced directly to the milk supply this year due, I think, to the fact that a great amount of our milk is now Pasteurized and some of the milk producers have had their herds Bang tested thus relieving the danger of Undulant Fever.

I would like to suggest that the people of Lebanon take trips out to their milk producers and see for themselves the condition under which their supply is produced. I am sure any producer will welcome them as the conditions today are in very good shape.

According to the reports from the Laboratory of Hygiene on the milk samples shipped there for analysis, we are getting a very excellent grade of milk. We have had some instances where samples have had to be taken over and mistakes in the technique of handling corrected, but on the whole the milk has been very satisfactory. The stables and milk rooms have been inspected and scored for light, sanitation and etc, samples taken on the street just as the milk is to be delivered and shipped to the Laboratory of Hygeine for analysis as in other years.

It has been necessary in a few cases this year to go over and test each quarter of each animal in the herd using the Brom Thymol test to discover the sources of high Bacteria count, this requires considerable time but is very important in that it is one method of discovering Mastitus and preventing the spread of Septic Sore throat to the consumer.

Walter B. Mowers,
Milk Inspector.

REPORT OF RELIEF DEPARTMENT

From January 1, 1939 to December 31, 1939 orders were made in the Local Relief Office for the Direct Relief Cases and Town Boarding Adults to the amount of \$18,450.28.

In 1939 there was no State refund on any Direct Relief costs. Towns and Counties bore the entire load.

This year there were no Town Boarding Children. Small lots of clothing bought at wholesale, as well as all wood, is carried in this office in separate accounts, as neither can become direct relief charges to either Town or County cases until actual delivery is made.

The expense of Administration was \$2,794.49, including Overseer's salary.

County orders over the same period were made for County Direct Relief and miscellaneous expenses of County Boarding Adults to the amount of \$38,535.86.

Board and Care of the County's Boarding Adults and Boarding Children is paid directly through the County Office.

During the year seven cases with twenty-nine persons were transferred from Town to County, according to law.

During the calendar year of 1939 there was given aid through this office to a monthly average of 201 Town persons and 496 County persons under the above mentioned classifications.

In addition to these figures are dozens of cases appearing and claiming residence, which after the proper investigation, prove to be the responsibility of other towns, counties, or states. There are laws, rules and regulations governing all cases and conditions. With these all relief workers have to be familiar in order to protect the tax payers.

As of February 1, 1940 the Case Load was:

	Town	County
Boarding Children	0	25
Boarding Adults	4	0
Direct Relief Families	35	100
Direct Relief Persons	141	346
Single Individuals	12	4

Respectfully submitted,

A. J. Plamondon,
Overseer of Poor.

REPORT OF THE FOREST FIRE WARDEN TOWN OF LEBANON 1939

In view of the serious fire hazard resulting from down timber caused by the hurricane of 1938, we believe that we were particularly fortunate in having no really bad forest fires during the past year. As Forest Fire Warden, I want to express my sincere thanks to the townspeople, town officials and others who have made this fire record possible.

Prior to the forest fire season, we received delivery of the specially equipped forest fire truck which, in combination with the State owned portable pump and 2000 feet of hose, has proved its worth, time and time again, particularly in combating farm fires. While our supply of forest fire fighting tools and equipment is considered very nearly adequate to handle any ordinary situation, a list of additional small hand tools, is recommended, to be purchased; at half price from the State Forestry Department, thereby receiving \$150.00 worth of small hand tools for an expenditure of only \$75.00 by the town.

During 1939, the work of our local forest fire organization received high compliments for their work from District Chief Richardson, State Forester Foster and State Forestry Department, as well as from the District Project Supervisor of the United States Service and other individuals. Particularly for their cooperation during the Lyme-Dorchester fire and fires which occurred at or near United States Government storage sites.

I would like to call everyone's attention to the fact that 1940 will be much more hazardous than last year because of the added dryness of slash, brush and blown down timber still remaining in the woods. The Forest Service and W. P. A. crews have done and are still doing a fine job in clearing fire lanes into bad areas and reducing this hazard in other ways, but in spite of all this work, an increased forest fire

hazard will be with us for some few years to come. Extreme caution should be exercised at all times when in the woods and any fires discovered should be reported at once to the Forest Fire Warden, telephone Lebanon 80. Don't leave it for the other fellow to do. We don't mind the number of calls received but we do want to get to the danger zone as quickly as possible.

It should be remembered that when the ground is not covered with snow, it is unlawful to kindle, or cause to be kindled any fire in or near woodlands or where the fire may communicate to woodlands, without first obtaining the written permit of the Forest Fire Warden. Anyone violating this law is liable not only for all costs involved but also is subject to court action.

A report of the location of any high hazard condition should be reported to me so that we may plan our actions accordingly.

The greater percentage of forest fires are caused by carelessness. Let us all cooperate by being more careful and thereby keeping our forests green; also keeping fire suppression and damage costs at a minimum.

Respectfully submitted,
Willis F. Hough, Forest Fire Warden,
Town of Lebanon, Lebanon, N. H.

**Supplement to the Report of the Forest Fire Warden
Town of Lebanon, Year of 1939**

Number of forest fires	3
Estimated acreage of areas burned over	5.50 acres
Size of average fire	1.833 acres
Number of fire permits issued	103

Forest fire fighting tools on hand :

- 27 Knapsack pumps
- 12 Axes
- 18 Water Pails
- 3 Fire Trucks and Hose
- 1 Portable pump
- 2 Chemical tanks
- 6 Shovels
- 6 Lanterns

Tools recommended to be purchased to adequately equip the forest fire fighting organization :

- 12 Shovels, long-handled size No. 0
- 18 Fire rakes, mowing-machine type
- 18 Hazel hoes (special fire grub hoe)
- 12 Pulaski Tools (combination axe-mattock)
- 6 Axes, handled
- 6 Cross-cut saws with wedges
- 6 Drinking Water canteens, 1-gallon
- 30 Oil lanterns

Total estimated cost to town \$75.00

Forest Fire Warden, Chief Willis F. Hough

Deputy Forest Fire Wardens

Lester A. Follansbee	Paul Clark
Sam Daniels	Raymond L. Ashey
Roy C. Hathorn	Lucien G. White
William Patterson	Vernon A. Leafe
Wallace E. Stockwell	

**TOWN OF LEBANON
MUNICIPAL COURT**

Statement of Cash Receipts and Disbursements

Year Ending January 31, 1940

Receipts:

Receipts From	
Fines	\$4,446.63
Costs	2,814.90
Other Items (Bail, Etc.)	2,055.88
Total Cash Received	\$9,317.41
Cash on hand, January 31, 1939	119.21
Balancing Total	\$9,436.62

Disbursements:

Officers' Fees	
State Liquor	\$30.00
Superior Court	1.20
Keeping Prisoners	27.90
Phone for Prisoners	1.80
Sheriffs	131.95
Enfield Officers	89.90
Hanover Officers	8.75
Doctor for Prisoners	4.00
Local	10.20
	\$305.70
Complaints and Warrants	76.50
Special Justices	153.00
State Motor Vehicle Dept.	3,784.40
Expenses, Supplies, Books and Printing	173.19
Committments to Jail	214.90
Fish and Game Department	20.10
County Treasurer	18.00
Witnesses	120.70
Officers' Travel	360.04
Other Items (Bail, Etc.)	2,168.38
Remittances to Town Treasurer	1,830.00
Total Cash Disbursements	\$9,224.91

Cash on Hand—		
Due Town of Lebanon	\$156.71	
Due Others	55.00	
	<u>211.71</u>	
Balancing Total		<u>\$9,436.62</u>
Total Remittance to Town		
Treasurer	\$1,830.00	
Balance Due Town Treasurer	156.71	
Total	<u>1,986.71</u>	
Disbursements by Town Treasurer		<u>1,072.74</u>
Balance Unexpended by Town		\$913.97

TOWN OF LEBANON PUBLIC LIBRARY

Statement of Cash Receipts and Disbursements
Year Ending January 31, 1940

Receipts

Received From:

Appropriation	\$1,250.00	
Income from Trust Funds:		
Eldridge Estate		
Land Account	\$ 63.15	
Eldridge Fund	311.07	
Whipple Fund	129.34	
Purmort Fund	13.84	
Maria White Fund	30.00	
Wm. S. Ela Fund	11.08	
Emily Ferren Fund	2.76	
Maria White Fund	25.00	
Bela Eastman Fund	5.00	
E. A. Tenney Fund	7.50	
Universalist Fund	7.50	
Chas. M. Hildreth Fund	94.13	
David T. Ross Fund	1.25	
Margaret S. Lathrop Fund	3.78	
Hannah M. Wood Fund	.63	
		706.03
Wm. S. Carter Estate		310.00
Balance 50th Anniversary Celebration		1.00
		<hr/>
Total Cash Received	\$2,267.03	
Cash on Hand January 31, 1939		995.95
		<hr/>
Balancing Total		\$3,262.98

Disbursements

Books	\$304.60
Magazines	43.50
Rebinding	61.68
Librarian	799.92
Assistants to Librarian	497.59
Janitor	360.00
Fuel	224.82
Lights	116.58
	(79)

Water	9.50	
Miscellaneous	42.59	
		<hr/>
Total Disbursements		\$2,460.78
Cash on Hand—		
January 31, 1940		802.20
		<hr/>
Balancing Total		\$3,262.98

Trust Funds in Hands of Town of Lebanon Trustees
(Total Funds on Hand)

Watson K. Eldridge		
Fund	\$12,395.90	
Gilman C. Whipple		
Fund	5,000.00	
Martin V. Purmort		
Fund	500.00	
Eldridge Estate		
Fund	4,544.95	
		<hr/>
		\$22,440.85

Trust Funds in Hands of Library Trustees

Universalist Society		
Fund	\$ 300.00	
Maria H. White		
Fund:		
Savings Account	1,000.00	
Nat. Bank of Lebanon Stock	500.00	
Bela Eastman Fund	200.00	
Wm. S. Ela Fund:		
Savings Account	400.00	
Land in Rear of Library	300.00	
E. A. Tenney Fund	300.00	
David T. Ross Fund	100.00	
Emily Ferren Fund	100.00	
Chas. M. Hildreth		
Fund	5,000.00	
Margaret S. Lathrop		
Fund	302.56	
Hannah M. Wood		
Fund	50.00	
		<hr/>
		\$ 8,552.56
		<hr/>
Total Library Trust Funds		\$30,993.41
(80)		

