

# ANNUAL REPORT



TOWN OF  
LEBANON, NEW HAMPSHIRE  
1941



# ANNUAL REPORTS

OF THE

## SELECTMEN

AND OTHER

## Town Officers



For the Year Ending January 31

1941

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Lebanon, New Hampshire

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1941

**PHOTOGRAPHY**

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**Lebanon, N. H.**

**PHOTO ENGRAVING**

**By Mascoma Photo Engraving**

**Lebanon, N. H.**

## TOWN OFFICERS

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- Moderator**—John F. Cronin  
**Town Clerk**—Joseph C. Smith  
**Selectmen**—Joseph B. Perley, Chairman; George C. Loomis, Henry H. Rogers  
**Highway Agent**—Wesley Freeman  
**Tax Collector**—Milo L. Knight  
**Town Treasurer**—Harold J. Townsend  
**Health Officer**—George U. L. Leavitt  
**Milk Inspector**—W. B. Mowers  
**Town Agent**—Leo J. Hamel  
**Chief of Police**—Clarence W. Wright  
**Police Officers**—Bertrand Hubbard, Clayton Roy, Clyde Greenwood, Nelson Stacey  
**Special Officers**—G. U. L. Leavitt, J. Albert Heath, George Gibson, Raymond C. Roy, Ellie Laraway, Gordon W. Plummer, Lucen White, Wm. Harriman.  
**Judge of Municipal Court**—Norris Cotton  
**Associate Justice**—John F. Cronin  
**Probation Officer**—Ernest P. Conlon  
**Dog Constable**—Bertrand E. Hubbard  
**Supervisors of Check List**—Leon Howard, Harold C. French, Daniel E. Butler  
**Auditors**—Lane Dwinell, Leon Howard  
**Trustees of Trust Funds**—Milo L. Knight, Bert Shores, Maude Marston  
**Trustees of the Public Library**—Clifton Waldo, Bert Shores, Arthur Burnham, C. Elbert Dole  
**Cemetery Committee**—Joseph B. Perley, George C. Loomis, 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. Fifield, Eric H. Garrett, Daniel Brown, Stanley Jackson

# WARRANT FOR THE ANNUAL MEETING

March 11, 1941

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## State of New Hampshire

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

You are hereby notified to meet in 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**—To see if the Town will vote to discontinue such portions of the Dartmouth College Road between West Lebanon Village and the Hanover Line as are no longer required for Highway purposes.

**Fifth**—On a petition of ten or more legal voters to see if the Town will vote to lay a sewer from the westerly end of the Mascoma Street Extension sewer up Peabody Street, to the house lot of Fred Dunham, a distance of about four hundred (400) feet, and to appropriate the money therefor.

**Sixth**—To choose a Selectman for the ensuing three years.

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

**Eighth**—To choose three Library Trustees for the ensuing three years.

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

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

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

Given under our hands and seal this 24th day of February, 1941.

Joseph B. Perley,  
Henry H. Rogers,  
Geo. C. Loomis,  
Selectmen of Lebanon, N. H.

A true copy of Warrant—Attest:

Joseph B. Perley,  
Henry H. Rogers,  
Geo. C. Loomis,  
Selectmen of Lebanon, N. H.

**Budget as Submitted for the Consideration of the Voters  
of Town of Lebanon, Year 1941**

**TOWN OF LEBANON, N. H.**

**Statement Of  
Revenue, Appropriations and Expenditures**

	1940	1941
	Income	Est. Inc.
<b>From State:</b>		
Interest and Dividends Tax	\$3,806.66	\$3,500.00
Insurance Tax	41.93	50.00
Railroad Tax	12,617.12	12,500.00
Savings Bank Tax	3,119.10	3,000.00
Building and Loan Association Tax	44.58	10.00
For Fighting Forest Fires		
 <b>From Local Sources Except Taxes:</b>		
Business Licenses and Permits	703.50	500.00
Fines and Forfeits, Municipal Court	710.00	700.00
Rent of Town Hall and Other Buildings	7,027.75	7,000.00
Lebanon Improvement Society	10,000.00	10,000.00
Motor Vehicle Permit Fees	11,106.09	9,500.00
Rent of Other Town Property	783.55	700.00
 <b>From Local Taxes Other Than Property Tax:</b>		
Poll Taxes	7,006.00	5,600.00
National Bank Stock Taxes	993.00	950.00
		<hr/>
Amount to be Raised by <u>Property Taxes</u>		\$54,010.00
		<hr/>
		\$89,569.99



# TOWN OF LEBANON, N. H.

## Statement of Revenue, Appropriations and Expenditures

	Total Expended	1941
	Jan. 31, 1941	Budget
<b>General Government:</b>		
Town Officers' Salaries, (Town Clerk \$944.48)	\$5,578.98	\$4,600.00
Town Officers' Expenses	2,413.74	2,400.00
Election and Registration Expenses	1,063.76	100.00
Municipal Court Expenses	1,515.54	1,650.00
Expenses Town Hall	12,494.29	12,000.00
<b>Protection of Persons and Property:</b>		
Police Department	9,575.61	10,500.00
Fire Department	829.65	500.00
Moth Extermination—Blister Rust	300.00	300.00
<b>Health:</b>		
Health Department, including hospitals	5,958.42	6,000.00
Visiting Nurse	800.00	800.00
Milk Inspection	300.00	300.00
Vital Statistics	84.25	100.00
Sewer Maintenance (Dam \$9,965.00)	17,866.87	6,000.00
<b>Highways and Bridges:</b>		
Town Maintenance	21,895.24	20,000.00
Street Lighting	10,489.88	10,500.00
General Expenses	3,064.35	5,000.00
Dartmouth-Lake Sunapee Region	400.00	200.00
<b>Libraries:</b>		
Libraries \$1,600.00, Leb.; \$450.00 W. Leb.)	2,158.23	2,050.00
<b>Public Welfare:</b>		
Town Poor	23,927.41	16,000.00
Old Age Assistance	2,043.30	2,800.00
Work Relief	3,849.22	
<b>Patriotic Purposes:</b>		
Memorial Day and Other Celebrations	140.00	150.00
<b>Recreation:</b>		
Parks and Playgrounds including band concerts \$850.00 \$300.00	986.34	1,150.00
<b>Public Service Enterprises:</b>		
Cemeteries (W. Leb. \$400.00; Leb. \$2,000.00)	2,128.34	2,400.00
Airport		7,300.00
<b>Interest:</b>		
On Temporary Loans	261.67	325.00
On Bonded Debt	1,800.00	1,475.00
<b>Highways and Bridges:</b>		
Permanent Improvement	6,844.49	5,000.00
State Aid Construction, Class 5—Town's Share	1,395.52	943.00
New Equipment	6,108.81	
Sidewalk Construction	8,728.57	3,000.00
<b>Indebtedness:</b>		
Bonds		15,000.00
Emergency Borrowing		
		\$143,579.99

## ANALYSIS ASSESSMENT VALUATION

For the Year 1940

Classification	Assessed Value
Land and Buildings	\$5,813,545.00
Electric Plants	531,000.00
Horses (160)	16,050.00
Oxen (6)	575.00
Cows (1,131)	55,215.00
Other Neat Stock (249)	7,520.00
Sheep (99)	565.00
Fowls (3,975)	3,875.00
Wood, Lumber, etc. (Pub. Laws, Ch. 61, s. 11)	7,600.00
Gasoline Pumps and Tanks	9,965.00
Stock in Trade	541,290.00
Aqueducts (1)	250,000.00
Mills and Machinery	262,800.00
Polls Number 2800 at \$2.00	\$5,600.00
National Bank Stock taxes	950.00
Total Valuation	<u>\$7,500,000.00</u>

Amount of taxes to be committed  
to collector, including poll  
taxes and national bank stock  
taxes \$236,010.50

Average rate per cent of tax-  
ation for all purposes 3.06

Exempted to soldiers	107	\$107,000.00
Exempted to blind	2	2,000.00





**STATEMENT OF APPROPRIATIONS AND  
TAXES ASSESSED**

Year 1940

Town officers' salaries	\$4,600.00
Town officers' expenses	2,500.00
Election and registration expenses	400.00
Municipal court expenses	1,460.00
Town Hall	12,000.00
Police department	10,000.00
Fire department	500.00
Blister rust—Moth extermination	300.00
Health department including hospitals and milk inspection	5,800.00
Vital statistics	100.00
State Aid construction	943.00
Town maintenance	22,500.00
Visiting Nurse	800.00
Dartmouth-Lake Sunapee Region	400.00
Permanent Improvement	10,000.00
Street lighting	10,500.00
Sidewalk construction	5,000.00
Sewer maintenance	6,000.00
Libraries	2,050.00
Old age assistance	1,800.00
Town poor	18,000.00
Memorial Day	150.00
Parks and playgrounds, incl. band concerts	800.00
Cemeteries	1,750.00
Interest	2,300.00
County Tax	29,078.75
School Tax	108,930.00
Lebanon Recreational Development	500.00
Miscellaneous	5,000.00
Total Town and School Appropriations	\$264,161.75

Less Estimated Revenue and Credits:

Interest and Dividend Tax	\$3,782.91	
Insurance Tax	25.00	
Railroad Tax	10,000.00	
Savings Bank Tax	5,000.00	
Motor Vehicle Permit Fees	9,500.00	
Lebanon Improvement Society	10,000.00	
Rent of Town Hall	7,000.00	
Business Licenses and Permits	500.00	
Fines and Forfeits	750.00	
Miscellaneous Income	500.00	
		<hr/>
		47,057.91

\$217,103.84

Plus overlay 1.5%

3,196.16

Net amount to be raised by taxation \$220,300.00

Less Poll Taxes \$5,600.00

National Bank Stock Taxes 950.00

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6,550.00

Town Rate \$2.85

Lebanon Precinct .19

West Lebanon Precinct .45

Average Rate 3.06

Amount to be raised by Property Taxes

on which town tax rate is figured \$213,750.00

Taxes to be Committed to Collector:

Property Taxes \$213,750.00

Poll Taxes 5,600.00

National Bank Stock Taxes 950.00

Precinct Taxes 15,710.50

Total Taxes to be Committed to

Lebanon Collector \$236,010.50

**REPORT**  
**OF AN AUDIT AND EXAMINATION**  
**OF THE ACCOUNTS**  
**OF**  
**THE TOWN OF LEBANON**  
**FOR THE PERIOD**  
**FROM FEBRUARY 1, 1940, TO JANUARY 31, 1941**  
**MADE BY**  
**THE DIVISION OF MUNICIPAL ACCOUNTING**  
**NEW HAMPSHIRE STATE TAX COMMISSION**  
**CONCORD, NEW HAMPSHIRE**

**Concord, New Hampshire**  
**February 24, 1941**

**TOWN OF LEBANON**  
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**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
CONCORD, NEW HAMPSHIRE**

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February 24, 1941

To the Board of Selectmen  
Lebanon, New Hampshire

Gentlemen:

Pursuant to your request, we have audited the accounts and records of the Selectmen, Town Clerk, Town Treasurer, Tax Collector and the Trustees of Trust Funds for the period of one year from February 1, 1940, to January 31, 1941. Submitted herewith is our report in the form of Exhibits together with the usual Certificate of Audit for the period under review.

**Scope of Audit**

The audit and examination consisted of a complete verification of accounts and supporting vouchers for all recorded assets and liabilities together with revenue and expenditures for the period under review. The accounting system and procedure follow the double entry system of accounting, operating strictly on a cash basis and based on a revised classification of accounts which provides better control. This was evidenced by the accuracy found throughout the accounts and records which were examined. All accounts were in agreement with the General Ledger and required but minor adjustments as a result of the audit and examination.

**Selectmen's Records**

The records of cash received and disbursements ordered by the Selectmen were found in excellent order and in complete agreement with supporting vouchers and checks together with the accounts in the General Ledger. We found considerably added volume due to the requirements of payroll disbursements by individual vouchers and check in place of the method heretofore in use. Regardless of the added activity, we found careful classification and consistent interpretation of all recorded transactions. It was noted that certain vouchers and checks drawn for Town Officers' Salary were made payable to parties other than the Officials. All vouchers and checks in the future should be drawn only to the order of the party to whom the payment is due.

### **Tax Collector**

All collections made by the Tax Collector and remitted to the Town Treasurer were verified by reconciliation and comparison with the Tax Warrants and uncollected balances therein, consideration being given to added taxes, abatements and other affecting entries. Uncollected taxes were listed and found to be in agreement with the control accounts in the General Ledger. Unpaid property and poll taxes are in process of further verification by direct correspondence with the individual taxpayers. Returns from this verification are directed to the office of the State Tax Commission in Concord, New Hampshire. Improvement has been noted in the accounting for Taxes Bought by the Town and Property Deeded to the Town. We believe, however, that further improvement can be made by additional cooperative study of this difficult problem by the Tax Collector and the State Tax Commission staff.

It is again suggested that more adequate protection be given the Tax Collector in the matter of office arrangement and equipment.

### **Town Clerk**

All permits and licenses issued by the Town Clerk were accounted for numerically and proved in agreement with remittances to the Town Treasurer and the corresponding Selectmen's records.

Surety bonds were produced and examined. We found that the Town Treasurer, Town Clerk and Tax Collector are bonded as shown by Exhibit L in our report. A surety bond should also be provided for the Trustees of Trust Funds as required by Chapter 42, Sec. 27, New Hampshire Public Laws.

### **Town Treasurer**

The Treasurer's records of Cash Received and Cash Disbursed were found in agreement with the reported receipts from all sources and orders issued for disbursements. Cancelled checks were examined and compared with supporting vouchers and the balance verified by statement from the depository.

### **Trust Funds**

All Trust Funds were compared from the records with corresponding bank books, and the activity therein was found properly supported by receipts and vouchers

for payments. The Library and Cemetery accounts, together with related accounts showing the final disposition of Income, were examined and found in good order with supporting vouchers and checks. The result of our examination of such accounts is reflected by Exhibits B-2, 3 and 4, and Exhibits K-1 to 4, inclusive.

### **The Balance Sheet**

We submit herein a Comparative Balance Sheet as of January 31, 1940, and January 31, 1941, Exhibit A, and also a Comparative Balance Sheet in Condensed Form for the period of ten years ending January 31, 1941, Exhibit G. The substantial reduction of the Town's Net Debt each year throughout this period indicates careful planning and sound financial management by the Town Officials in charge.

Exhibit D analyzes the reconciliation of the Net Debt between the end of the year, January 31, 1940, and the end of the present period, January 31, 1941. The net increase in the Debt during the present fiscal year is more than totally accounted for by a non-recurring item appearing in Sewer Maintenance, the cause of which is evidently commonly known, and the result of which is admittedly well worth the added expenditure. It may be said in passing that such reconciliation as is submitted herewith is in effect a profit and loss statement and properly reflects the operations during the period covered.

### **General Comments**

Considerable improvement has been noted in the accounting method and procedure as revised. It is now simpler of operation and more productive of complete and accurate information. The cooperation of all town officials is very much appreciated. Our audit and examination this year has engaged the time of two men for a period of two weeks. We offer our sincere thanks to all Town officials and their staffs who have given us their time and assistance during the progress of the audit.

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

Noe Allard, Auditor.

Alan R. Matthews, Accountant.

## CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Lebanon, New Hampshire, for the period of one year ended January 31, 1941, and found them correctly cast and properly vouched.

We submit our report herewith in the form of Exhibits which, in our opinion, reflect the financial condition of the Town of Lebanon as of January 31, 1941, to the best of our knowledge and belief.

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

Noe Allard, Auditor  
Alan R. Matthews, Accountant

**EXHIBIT A**  
**TOWN OF LEBANON**  
**COMPARATIVE BALANCE SHEETS**

Title of Account	As of		Increases Decreases*
	1940	January 31st, 1941	
<b>Assets:</b>			
Cash in Bank	\$ 6,244.99	\$ 7,327.69	\$ 1,082.70
Accounts Receivable:			
American Woolen Company	24.00	5,000.00	5,000.00
Uncollected Taxes—1935	59.00	16.00	8.00*
—1936	44.00	44.00	15.00*
—1937	365.27	310.13	55.14*
—1938	312.68	256.73	55.95*
—1939	1,565.68	559.08	1,006.60*
—1940		1,549.12	1,549.12
Tax Titles (Taxes Bought by Town)	24,230.56	17,251.90	6,978.66*
Tax Deeds (Deeded Property)	200.80	1,746.74	1,545.94
<b>Total Assets</b>	<u>\$33,002.98</u>	<u>\$34,061.39</u>	<u>\$ 1,058.41</u>
Net Debt—To Balance	28,997.02	34,612.61	5,615.59
<b>Grand Totals</b>	<u>\$62,000.00</u>	<u>\$68,674.00</u>	<u>\$ 6,674.00</u>
<b>Liabilities:</b>			
Accounts Payable:			
Unexpended Appropriations			
carried forward to 1941:			
Lebanon School District	\$20,000.00	\$24,630.00	\$ 4,630.00
West Lebanon Precinct	2,000.00	4,044.00	2,044.00
Bonds Outstanding:			
Town Hall Bonds	40,000.00	40,000.00	
<b>Grand Totals</b>	<u>\$62,000.00</u>	<u>\$68,674.00</u>	<u>\$ 6,674.00</u>

**EXHIBIT B-1**

**TOWN OF LEBANON**

**Proof of Cash Balances—January 31, 1940**

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**Harold J. Townsend, Treasurer**

Balance in National Bank of Lebanon		
per Bank Statement	\$9,945.91	
Less Outstanding Checks	2,618.22	
	<hr/>	
Treasurer's Balance—Jan. 31, 1941		\$7,327.69

**Summary of Activities**

Total Cash Received During		
Fiscal Year	\$414,862.84	
Total Cash Disbursed During		
Fiscal Year	413,780.14	
	<hr/>	
Net Increase in Cash Balance	\$ 1,082.70	
Balance in Bank—Jan. 31, 1940	6,244.99	
	<hr/>	
Balance in Bank—Jan. 31, 1941		\$7,327.69

**EXHIBIT B-2**

**TOWN OF LEBANON**

**Proof of Cash Balances—January 31, 1941**

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**C. Elbert Dole, Treasurer of the Public Library**

Balance in National Bank of Lebanon		
per Bank Statement	\$1,171.71	
Less Outstanding Checks	179.38	
	<hr/>	
Treasurer's Balance—Jan. 31, 1941		\$992.33

### Summary of Activities

Total Cash Received During Fiscal Year	\$2,728.82	
Total Cash Disbursed During Fiscal Year	2,538.69	
Net Increase in Cash Balance	\$ 190.13	
Balance in Bank—Jan. 31, 1940	802.20	
Balance in Bank—Jan. 31, 1941		\$992.33

### EXHIBIT B-3

#### TOWN OF LEBANON

#### Proof of Cash Balances—January 31, 1941

**Maude B. Marston, Treasurer of Cemetery Committee,  
Lebanon**

Balance in National Bank of Lebanon per Bank Statement	\$ 8.88	
Deposit not credited	19.00	
Cash on Hand	642.67	
Total	\$670.55	
Less Outstanding Checks	26.64	
Treasurer's Balance—Jan. 31, 1941		\$643.91

### Summary of Activities

Total Cash Received During Fiscal Year	\$4,714.52	
Total Cash Disbursed During Fiscal Year	4,378.09	
Net Increase in Cash Balance	\$ 336.43	
Balance on Hand—Jan. 31, 1940	307.48	
Balance on Hand—Jan. 31, 1941		\$643.91

**EXHIBIT B-4**

**TOWN OF LEBANON**

**Proof of Cash Balances—January 31, 1941**

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**L. H. Tilden, Treasurer of Cemetery Committee,  
West Lebanon**

Balance in National Bank of Lebanon, per Bank Statement	\$223.96	
Cash on Hand	129.41	
	<hr/>	
Treasurer's Balance Jan. 31, 1941		\$353.37

**Summary of Activities**

Total Cash Received During Fiscal Year	\$732.00	
Total Cash Disbursed During Fiscal Year	918.92	
	<hr/>	
Net Decrease in Cash Balance	\$186.92	
Balance on Hand—Jan. 31, 1940	540.29	
	<hr/>	
Balance on Hand—Jan. 31, 1941		\$353.37

**SCHEDULE C-1**

**TOWN OF LEBANON**

**Schedule of Tax Accounts—January 31, 1941**

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**Uncollected Taxes—Levy of 1940**

Tax Warrant— per Statement:		
Propert Taxes	\$213,750.00	
Poll Taxes	5,600.00	
Precinct Taxes	15,710.50	
National Bank Stock Taxes	950.00	
	<hr/>	
		\$236,010.50



Tax Warrant—Balance		
of Commitment:		
Property Taxes	\$1,290.49	
Poll Taxes	2,544.00	
Precinct Taxes		
Deductions)	*243.12	
National Bank		
Stock Taxes	43.00	
	<hr/>	3,634.37
Added Taxes		
(Additional Assessment)		
Property Taxes	\$699.68	
Poll Taxes	312.00	
Precinct Taxes	60.37	
	<hr/>	1,072.05
Excess Collections		
During the Year		279.20
	<hr/>	
Total Commitment		\$240,996.12
Remittances to		
Town Treasurer		\$238,667.38
Taxes Abated:		
Property Taxes	\$527.62	
Poll Taxes	252.00	
	<hr/>	779.62
Total Credits to Commitment		\$239,447.00
Uncollected Taxes—Jan. 31, 1941:		
Property Taxes	\$ 23.12	
Poll Taxes	1,526.00	
	<hr/>	\$ 1,549.12
*Deduction		

**EXHIBIT C-1 (2)**  
**TOWN OF LEBANON**  
**Schedule of Tax Accounts—January 31, 1941**

**Uncollected Taxes—Prior Years' Levies**

**Levy of 1939:**

Bal. Uncollected—Jan. 31, 1941	\$1,565.68	
Added Taxes During the Year	262.00	
		\$1,827.68
Remittance to Town Treasurer	\$1,152.60	
Taxes Abated During this Year	116.00	
		1,268.60
		\$ 559.08

**Levy of 1938:**

Bal. Uncollected—Jan. 31, 1940	\$ 312.68	
Added Taxes During the Year	30.00	
		\$ 342.68
Remittances to Town Treasurer	\$ 70.48	
Taxes Abated During the Year	15.47	
		85.95
		\$ 256.73

**Levy of 1937:**

Bal. Uncollected—Jan. 31, 1940	\$ 365.27	
Added Taxes During the Year	16.00	
		\$ 381.27
Remittances to Town Treasurer	\$ 47.87	
Taxes Abated During the Year	23.27	
		71.14
		\$ 310.13

**Levy of 1936:**

Bal. Uncollected—Jan. 31, 1940	\$	59.00	
Added Taxes During the Year		6.00	
		<hr/>	\$ 65.00
Remittances to Town Treasurer	\$	17.00	
Taxes Abated During the Year		4.00	
		<hr/>	21.00
			<hr/>
Bal. Uncollected Jan. 31, 1941	\$		44.00

**Levy of 1935:**

Bal. Uncollected—Jan. 31, 1940	\$	24.00	
Added Taxes During the Year		4.00	
		<hr/>	\$ 28.00
Remittances to Town Treasurer			12.00
			<hr/>
Bal. Uncollected—Jan. 31, 1941	\$		16.00

**Other Tax Collections**

1933 Taxes Added During the Year	\$	2.00	
1934 Taxes Added During the Year		4.00	
Interest on Taxes Collected		235.28	
Poll Tax Collection Fees		61.80	
		<hr/>	\$ 303.08
Total Other Collections	\$		303.08
Remittances to Town Treasurer	\$		303.08

**EXHIBIT C-2**  
**TOWN OF LEBANON**  
**Schedule of Tax Accounts—January 31, 1941**

<b>Unredeemed Taxes—Tax Titles</b>		
Bal. Uncollected—Jan. 31, 1940	\$24,230.56	
Tax Sales of January 28, 1941		
Levy of 1940	8,975.08	
		\$33,205.64
Remittances to Town Treasurer	\$15,795.84	
Taxes and Interest Abated	157.90	
		15,953.74
Bal. Uncollected—Jan. 31, 1941		
Levy of 1937	\$ .99	
1938	998.28	
1939	7,501.99	
1940	8,975.08	
		\$17,476.34
Less: Adjustment		
During the Year	224.44	
		\$17,251.90
Interest Collected on Taxes Redeemed		\$ 1,417.75

**EXHIBIT C-3**

**TOWN OF LEBANON**

**Schedule of Tax Accounts—January 31, 1941**

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**Tax Deeds—Property Deeded to Town**

Balance—January 31, 1940	\$ 200.80	
Transfer from Tax Titles to Tax Deeds	1,545.94	
	<hr/>	
Balance, January 31, 1941		\$ 1,746.74

**Summary of Taxes and Interest  
Represented in Above**

<b>Year of Levy</b>	<b>Amount</b>
1936	\$ 463.80
1937	535.13
1938	405.83
1939	341.98
	<hr/>
Total	\$1,746.74

Income from Tax-deeded Property During the Year	\$ 1,282.79
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## EXHIBIT D

### TOWN OF LEBANON

#### Reconciliation of Net Debt to Balance as of January 31, 1941

##### Increase in Debt—To Balance

##### Appropriation Overdrafts:

Town Officers' Salaries	\$ 978.98	
Election and Registration	663.76	
Municipal Court Expenses	55.54	
Town Hall Expense	494.29	
Health Department	576.70	
Expense of Other Buildings	1,838.21	
Town Dump	360.00	
Sewer Maintenance	6,755.07	
Lebanon Library	51.43	
West Lebanon Library	56.80	
Old Age Assistance	243.30	
Town Poor	2,676.87	
Special Poor	3,271.35	
Parks and Playgrounds	186.34	
Lebanon Cemetery	303.34	
West Lebanon Cemetery	75.00	
State Aid Construction	452.52	
Sidewalk Construction	3,638.47	
Lands and Buildings	41.86	
New Equipment	6,108.81	
Damages and Legal Expense	581.20	
		<hr/>
Total Overdrafts		\$29,409.84
Abated Taxes		158.74
Unredeemed Taxes Abated		157.90
Balance of 1939 Dog Taxes to School District		10.00

Total Increase in Net Debt \$29,736.48

**EXHIBIT D (2)**  
**TOWN OF LEBANON**  
**Reconciliation of Net Debt to Balance**  
**as of January 31, 1941**

**Decreases in Debt—To Balance**

Unexpended Balances of Appropriations:		
Town Officers' Expenses	\$101.26	
Police Department	520.14	
Fire Department	335.47	
Health Department (Hospitalization)	136.28	
Vital Statistics	15.75	
Town Maintenance	969.26	
Street Lighting	10.12	
County Poor	2,061.56	
Transient Camps	434.17	
Memorial Day Exercises	10.00	
Interest on Temporary Loans	238.33	
Permanent Improvements	3,217.51	
Lebanon Recreational Development	500.00	
General Expenses	1,965.79	
Total Balances Unexpended		\$10,515.64
Excess Revenue—Actual over Anticipated		5,491.79
Added Taxes—Current Year		4,706.42
Prior Years		324.00
Overlay:		
Polls and Property Taxes	\$3,196.16	
Precinct Taxes	666.50	
Total Overlay	\$3,862.66	
Less Abatements	779.62	
Balance of Overlay		3,083.04
Total Decrease in Net Debt		\$24,120.89
	<b>Summary</b>	
Increases	\$29,736.48	
Decreases	24,120.89	
Net Increases		\$ 5,615.59
Net Debt to Balance—January 31, 1940		28,997.02
Net Debt—To Balance—January 31, 1941		\$34,612.61





EXHIBIT E  
TOWN OF LEBANON

Comparative Statement of Appropriations and Expenditures  
Year Ending January 31, 1941

Title of Appropriations	Carried From 1939	Appropriations 1940	Cash and Other Credits	Total Amount Available	Expenditures 1940	Cash and Other Charges	Total Charges	BALANCES		
								Unexpended	Overdrawn	Carried to 1941
<b>General Government:</b>										
Town Officers' Salaries		\$ 4,600.00	\$ 11.80	\$ 4,611.80	\$ 5,482.58	\$ 108.20	\$ 5,590.78		\$ 978.98	\$
Town Officers' Expenses		2,500.00	123.20	2,623.20	2,510.14	11.80	2,521.94	101.26		
Election and Registration		400.00		400.00	1,063.76		1,063.76			663.76
Municipal Court Expense		1,460.00		1,460.00	1,515.54		1,515.54			55.54
Town Hall Expense		12,000.00	25.51	12,025.51	12,519.80		12,519.80			494.29
Expense of Other Town Buildings					1,838.21		1,838.21			1,838.21
<b>Protection of Persons and Property:</b>										
Police Department		10,000.00	95.75	10,095.75	9,550.10	25.51	9,575.61	520.14		
Fire Department		500.00	665.12	1,165.12	829.65		829.65	335.47		
Moth Extermination—Blister Rust		300.00		300.00	300.00		300.00			
Damage by Dogs					117.95		117.95			117.95
<b>Health:</b>										
Health Department			18.00	18.00	594.70		594.70			576.70
Hospitalization		5,500.00		5,500.00	5,363.72		5,363.72	136.28		
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	84.25		84.25	15.75		
Town Dump					360.00		360.00			360.00
Sewer Maintenance		6,000.00	6,111.80	12,111.80	18,866.87		18,866.87			6,755.07
<b>Highway and Bridges:</b>										
Town Maintenance		22,500.00	364.50	22,864.50	21,773.68	121.56	21,895.24	969.26		
Street Lighting		10,500.00		10,500.00	10,489.88		10,489.88	10.12		
<b>Libraries:</b>										
Lebanon Library		1,600.00		1,600.00	1,651.43		1,651.43			51.43
West Lebanon Library		450.00		450.00	506.80		506.80			56.80
<b>Public Welfare:</b>										
Old Age Assistance		1,800.00		1,800.00	2,043.30		2,043.30			243.30
Town Poor		18,000.00	3,250.54	21,250.54	23,855.41	72.00	23,927.41			2,676.87
County Poor			9,529.48	9,529.48	7,467.92		7,467.92	2,061.56		
Special Poor			697.87	697.87	3,969.22		3,969.22			3,271.35
Transient Camp			570.59	570.59	136.42		136.42	434.17		
<b>Patriotic Purposes:</b>										
Memorial Day Exercises		150.00		150.00	140.00		140.00	10.00		
<b>Recreation:</b>										
Parks and Playgrounds		500.00		500.00	686.34		686.34			186.34
Band Concerts		300.00		300.00	300.00		300.00			

EXHIBIT E—Continued  
TOWN OF LEBANON

Comparative Statement of Appropriations and Expenditures  
Year Ending January 31, 1941

BALANCES

Title of Appropriations	Carried From 1939	Appropriations 1940	Cash and Other Credits	Total Amount Available	Expenditures 1940	Cash and Other Charges	Total Charges	BALANCES		
								Unexpended	Overdrawn	Carried to 1941
<b>Public Service Enterprises:</b>										
Lebanon Cemetery		\$ 1,500.00	\$	\$ 1,500.00	\$ 1,803.34	\$	\$ 1,803.34	\$	\$ 303.34	\$
West Lebanon Cemetery		250.00		250.00	325.00		325.00		75.00	
<b>Interest:</b>										
On Temporary Loans		500.00		500.00	261.67		261.67	238.33		
On Bonds Outstanding		1,800.00		1,800.00	1,800.00		1,800.00			
<b>Outlay for New Construction and Permanent Improvements:</b>										
State Aid Construction		943.00		943.00	1,395.52		1,395.52		452.52	
Town Construction— Permanent Improvement		10,000.00	62.00	10,062.00	6,844.49		6,844.49	3,217.51		
Sidewalk Construction		5,000.00	90.10	5,090.10	7,728.57	1,000.00	8,728.57		3,638.47	
Lands and Buildings					41.86		41.86		41.86	
New Equipment					6,108.81		6,108.81		6,108.81	
<b>Unclassified:</b>										
Damages and Legal Lebanon Recreational Development		500.00		500.00				500.00		
Lake Sunapee Region General Expense		400.00 5,000.00	30.14	400.00 5,030.14	400.00 3,064.35		400.00 3,064.35			1,965.79
<b>Other Governmental Units:</b>										
County Taxes		29,078.75		29,078.75	29,078.75		29,078.75			
Precinct Taxes: Lebanon		9,488.57		9,488.57	9,000.00	488.57	9,488.57			
W. Leb.	\$ 2,000.00	6,930.00		8,221.93	4,000.00	177.93	4,177.93			4,044.00
School District—1939	20,000.00			20,000.00	20,000.00		20,000.00			
—1940		108,930.00		108,930.00	84,300.00		84,300.00			24,630.00
—Dog Taxes			1,014.10	1,014.10	896.15		896.15	117.95		
<b>Total Appropriations</b>	<b>\$22,000.00</b>	<b>\$279,872.25</b>	<b>\$ 22,660.50</b>	<b>\$324,532.75</b>	<b>\$312,747.38</b>	<b>\$ 2,005.57</b>	<b>\$314,752.95</b>	<b>\$ 10,633.59</b>	<b>\$ 29,527.79</b>	<b>\$ 28,674.00</b>
<b>Less: Estimated Revenues</b>		<b>47,057.91</b>	<b>52,549.70</b>	<b>5,491.79</b>				<b>5,491.79</b>		
<b>Totals</b>	<b>\$22,000.00</b>	<b>\$232,814.34</b>	<b>\$ 75,210.20</b>	<b>\$330,024.54</b>	<b>\$312,747.38</b>	<b>\$ 2,005.57</b>	<b>\$314,752.95</b>	<b>\$ 16,125.38</b>	<b>\$ 29,527.79</b>	<b>\$ 28,674.00</b>
<b>Add: Overlay</b>		<b>3,196.16</b>	<b>666.50</b>	<b>3,862.66</b>		<b>779.62</b>	<b>779.62</b>	<b>3,083.04</b>		
<b>Amount Raised by Taxation</b>	<b>\$22,000.00</b>	<b>\$236,010.50</b>	<b>\$ 75,876.70</b>	<b>\$333,887.20</b>	<b>\$312,747.38</b>	<b>\$ 2,785.19</b>	<b>\$315,532.57</b>	<b>\$ 19,208.42</b>	<b>\$ 29,527.79</b>	<b>\$ 28,674.00</b>

**EXHIBIT F**  
**TOWN OF LEBANON**  
**Schedule of Bonds Outstanding**  
**January 31, 1941**

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<b>Description</b>	<b>Principal</b>	<b>Interest</b>
Town Hall Bonds 4½% Issue of 1923 \$250,000.00		
<b>Maturities:</b>		
May 1, 1941	\$10,000.00	\$ 900.00
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
Grand Totals	\$40,000.00	\$2,925.00





**EXHIBIT C**

**TOWN OF LEBANON**

**Comparative Balance sheets in Condensed Form  
Period of Ten Years Ended January 31, 1941**

Title of Account	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
<b>Assets:</b>										
Cash	\$ 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	\$ 7,327.69
Accounts Receivable	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	19,986.96
Other Assets	261.66			712.00	712.00	712.00		1,166.42	200.80	6,746.74
<b>Total Assets:</b>	<b>\$ 41,886.31</b>	<b>\$ 53,768.18</b>	<b>\$ 30,205.85</b>	<b>\$ 37,514.42</b>	<b>\$ 40,641.50</b>	<b>\$33,236.23</b>	<b>\$30,147.72</b>	<b>\$30,122.45</b>	<b>\$33,002.98</b>	<b>\$34,061.39</b>
Net Debt—To Balance	\$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	\$34,612.61
<b>Grand Totals</b>	<b>\$300,778.64</b>	<b>\$259,299.25</b>	<b>\$169,577.96</b>	<b>\$134,541.42</b>	<b>\$119,020.00</b>	<b>\$97,219.16</b>	<b>\$86,411.64</b>	<b>\$91,008.58</b>	<b>\$62,000.00</b>	<b>\$68,674.00</b>
<b>Liabilities:</b>										
Accounts Payable			\$ 3.46	\$ 50.00		\$ 241.16		\$ 8.58		
Unexpended Appropriations	\$ 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	\$28,674.00
Temporary Loans	38,000.00							20,000.00		
Bonds Outstanding	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	40,000.00
<b>Grand Totals</b>	<b>\$300,778.64</b>	<b>\$259,299.25</b>	<b>\$169,577.96</b>	<b>\$134,541.42</b>	<b>\$119,020.00</b>	<b>\$97,219.16</b>	<b>\$86,411.64</b>	<b>\$91,008.58</b>	<b>\$62,000.00</b>	<b>\$68,674.00</b>

## EXHIBIT H

### TOWN OF LEBANON

#### Statement of Cash Receipts and Disbursements

Year Ended January 31, 1941

#### CASH RECEIPTS

##### From Local Taxes:

Polls and Property—1933	\$	2.00	
1934		4.00	
1935		12.00	
1936		17.00	
1937		47.87	
1938		70.48	
1939		1,152.60	
1940		238,667.38	
			<u>\$239,973.33</u>

Tax Sales Redeemed	\$15,795.84	
Interest on Redemptions	1,417.75	
Income from Deeded Property	1,282.79	
Interest on Current Taxes	235.28	
Poll Tax Collection Fees	61.80	
		<u>18,793.46</u>

##### From the State of New Hampshire:

Interest and Dividend Tax	\$3,806.66	
Insurance Tax	41.93	
Railroad Tax	12,617.12	
Savings Bank Tax	3,119.10	
Building and Loan Asso. Tax	44.58	
Fighting Forest Fires	665.12	
		<u>20,294.51</u>

##### From the County:

For Support of Poor		9,529.48
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##### From the Town Clerk:

Registration of Motor Vehicles		
1939-1940	\$	474.17
1940-1941		10,631.92
Dog Licenses		1,014.10
		<u>12,120.19</u>

**From Municipal Court:**

Fines and Forfeits	710.00
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**From Departmental Receipts, etc.:**

Support of Town Poor	\$3,231.98	
Work Relief	697.87	
Transient Camps	570.59	
Rent of Town Hall	7,027.75	
Rent of Other Town Buildings	485.57	
Town Officers' Expense	15.00	
Police Department	95.75	
Health Department	18.00	
Sewer Maintenance	8.80	
Town Maintenance	292.50	
Permanent Improvements	62.00	
Sidewalk Construction	90.10	
Lebanon Improvement Society	10,000.00	
Business Licenses and Permits	703.50	
Accounts Receivable (Contra)	100.00	
General Expense Refunds	30.14	
Other Refunds	12.32	
	<hr/>	23,441.87
From Temporary Loans		90,000.00

Total Receipts from All Sources	\$414,862.84
Cash in Bank, January 31, 1940	6,244.99

Grand Totals	<hr/> <hr/> \$421,107.83
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**CASH DISBURSEMENTS****General Government:**

Town Officers' Salaries	\$5,578.98	
Town Officers' Expenses	2,413.74	
Election and Registration	1,063.76	
Municipal Court Expense	1,515.54	
Town Hall Expense	12,494.29	
Expense of Other Town Buildings	1,838.21	
	<hr/>	\$24,904.52











**Protection of Persons and Property:**

Police Department	\$9,575.61	
Fire Department	829.65	
Moth Extermination—Blister Rust	300.00	
	<hr/>	10,705.26

**Health and Sanitation:**

Health Department	\$594.70	
Hospitalization	5,363.72	
Milk Inspection	300.00	
Visiting Nurses	800.00	
Vital Statistics	84.25	
Town Dump	360.00	
	<hr/>	7,502.67

**Highways and Bridges:**

Town Maintenance		\$21,823.24
Summer	\$5,459.75	
Winter	7,571.64	
General Expense of Highways	8,791.85	
	<hr/>	18,763.87
Sewer Maintenance		18,763.87
Contract Cost of Dam	\$9,965.00	
Payroll	4,780.18	
Material, Sup- plies, etc.	4,018.69	
Street Lighting		10,489.88
		<hr/>
		51,076.99

**Libraries:**

Lebanon Library	\$1,651.43	
West Lebanon Library	506.80	
	<hr/>	\$2,158.23

**Public Welfare Expense:**

Old Age Assistance	\$2,043.30	
Town Poor	23,908.85	
County Poor	7,467.92	
Work Relief	3,969.22	
Transient Camps	136.42	
	<hr/>	37,525.71

**Patriotic Purposes:**

Memorial Day Exercises		140.00
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**Recreation:**

Parks and Playgrounds	\$686.34	
Band Concerts	300.00	
	<hr/>	986.34

**Public Service Enterprises:**

Lebanon Cemeteries	\$1,803.34	
West Lebanon Cemeteries	325.00	
	<hr/>	2,128.34

**New Construction and  
Permanent Improvements:**

State Aid Construction	\$1,395.52	
Permanent Improvements	6,844.49	
Sidewalk Construction	7,728.57	
New Equipment	6,108.81	
Lands and Buildings	41.86	
	<hr/>	22,119.25

**Dog Licenses:**

Damage by Dogs	\$117.95	
Remittances to School District	896.15	
	<hr/>	1,014.10

**Interest Paid:**

On Temporary Loans	\$261.67	
On Bonds Outstanding	1,800.00	
	<hr/>	2,061.67

**Indebtedness:**

Temporary Loans		90,000.00
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**Unclassified Items:**

Taxes Bought by Town	\$10,521.02	
General Expenses	3,064.35	
Damages and Legal	581.20	
Lake Sunapee Region	400.00	
Accounts Receivable (Contra)	100.00	
Tax Deeded Property	31.24	
Refunds: 1940 Taxes	279.20	
Interest on Redemptions	91.30	
1939 Balance of Dog Taxes	10.00	
	<hr/>	15,078.31

**Other Governmental Units:**

Grafton County Tax	\$29,078.75	
Precinct Taxes:		
Lebanon Precinct	9,000.00	
West Lebanon Precinct	4,000.00	
Lebanon School District:		
Balance of 1939 Appro.	20,000.00	
On account of 1940 Appro.	84,300.00	
	<hr/>	146,378.75

Total Disbursements for All Purposes	\$413,780.14	
Cash in Bank—January 31, 1941	7,327.69	

Grand Total	<hr/>	\$421,107.83
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**EXHIBIT I**  
**TOWN OF LEBANON**  
**Comparative Statement of Revenue**  
**Estimated and Actual**  
**Year Ended January 31, 1941**

Title of Accounts	Revenue		Increases
	Estimated	Actual	*Decreases
Interest and Dividend Taxes	\$ 3,782.91	\$ 3,806.66	\$ 23.75
Insurance Taxes	25.00	41.93	16.93
Railroad Taxes	10,000.00	12,617.12	2,617.12
Savings Bank Taxes	5,000.00	3,119.10	*1,880.90
Building and Loan Association Tax	0	44.58	44.58
Business Licenses and Permits	500.00	703.50	203.50
Fines and Forfeits	750.00	710.00	*40.00
Rent of Town Hall	7,000.00	7,027.75	27.75
Rent of Other Town Buildings	0	485.57	485.57
Registration of Motor Vehicles	9,500.00	11,106.09	1,606.09
Lebanon Improvement Society	10,000.00	10,000.00	0
Miscellaneous Income: Interest on Taxes	500.00	235.28	*500.00
Interest on Redemptions		1,326.45	1,326.45
Poll Tax Collection Fees		61.80	61.80
Income from Deeded Property		1,251.55	1,251.55
Other Refunds		12.32	12.32
<b>Grand Totals</b>	<b>\$47,057.91</b>	<b>\$52,549.70</b>	<b>\$5,491.79</b>



**EXHIBIT J**

**TOWN OF LEBANON**

**Classified Summary of Selectmen's Orders Drawn**

**Year Ended January 31, 1941**

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<b>Title of Schedule</b>	<b>Schedule No.</b>	<b>Amount</b>
Town Officers' Salaries	1	\$ 5,578.98
Town Officers' Expenses	2	2,413.74
Election and Registration	3	1,063.76
Municipal Court Expenses	4	1,515.54
Town Hall Expenses	5	12,494.29
Expenses of Other Town Buildings	6	1,838.21
Police Department	7	9,575.61
Fire Department	8	829.65
Moth Extermination—Blister Rust	9	300.00
Damage by Dogs	10	117.95
Health Department	11	7,058.42
Vital Statistics	12	84.25
Town Dump	13	360.00
Sewer Maintenance	14	17,763.87
Town Maintenance	15	21,823.24
Street Lighting	16	10,489.88
Libraries	17	2,158.23
Old Age Assistance	18	2,043.30
Town Poor	19	23,908.85
County Poor	20	7,467.92
Special Poor	21	3,969.22
Memorial Day Exercises	22	140.00

Parks and Playgrounds	23	686.34
Band Concerts	24	300.00
Cemeteries	25	2,128.34
Interest	26	2,061.67
<b>Temporary Loans</b>	<b>27</b>	<b>90,000.00</b>
State Aid Construction	28	1,395.52
<b>Town Construction—Permanent</b>		
Improvement	29	6,844.49
Sidewalk Construction	30	8,728.57
Lands and Buildings—		
Town Owned Buildings	31	41.86
New Equipment	32	6,108.81
Taxes Bought by Town	33	10,521.02
General Expenses	34	3,064.35
Damages and Legal	35	581.20
Lake Sunapee Region	36	400.00
Unclassified Items	37	638.16
County Taxes	38	29,078.75
Precinct Taxes	39	13,000.00
Lebanon School District	40	105,206.15
		<hr/>
Grand Total		\$413,780.14

**EXHIBIT K-1**  
**TOWN OF LEBANON**  
**Financial Report of Public Library**  
**Year Ended January 31, 1941**

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**Receipts:**

Town Appropriation		\$1,600.00
Income from Trust Funds:		
William S. Carter Estate	\$ 300.00	
Eldridge Estate Land Account	107.40	
Eldridge Fund	373.52	
Whipple Fund	125.54	
Purmot Fund	12.58	
White Fund	55.00	
Hildreth Fund	113.13	
Ela Fund	10.06	
Tenney Fund	7.50	
Universalist Fund	7.50	
Lathrop Fund	6.07	
Eastman Fund	5.00	
Perrin Fund	2.51	
Ross Fund	2.01	
Wood Fund	1.00	
	1,128.82	
Total Cash Received		\$2,728.82
Cash on Hand Jan. 31, 1940		802.20
		\$3,531.02

**Disbursements:**

Librarian	\$ 799.92	
Assistants	504.87	
Janitor	360.00	
Fuel, Lights and Water	377.12	
Books and Magazines	399.36	
Other Items	97.42	
	2,538.69	
Total Cash Disbursed		\$2,538.69
Cash on Hand Jan. 31, 1941		992.33
		\$3,531.02

EXHIBIT K-2

TOWN OF LEBANON

Financial Report of Lebanon Cemetery

Year Ended January 31, 1941

**Receipts:**

Town Appropriation		\$1,800.00
Income from Trust Funds	\$ 817.27	
Sale of Lots	105.00	
Care of Lots, Graves, etc.	1,808.67	
Foundations	133.63	
Water Installation	34.00	
Other Receipts	15.95	
	<hr/>	2,914.52
Total Cash Received		\$4,714.52
Cash on Hand Jan. 31, 1940		307.48
		<hr/>
Grand Total		\$5,022.00

**Disbursements:**

Payroll for Labor	\$3,833.75	
Trust Expenses	163.53	
Office Supplies	40.63	
Insurance	62.63	
Water Rentals	43.78	
Water Installations	91.67	
Tools and Repairs	85.74	
Plants and Flowers	33.30	
Cement and Lumber	23.06	
	<hr/>	
Total Cash Disbursements		\$4,378.09
Cash on Hand Jan. 31, 1941		643.91
		<hr/>
Grand Total		\$5,022.00

EXHIBIT K-3

TOWN OF LEBANON

Financial Report of West Lebanon Cemetery  
Year Ended January 31, 1941

**Receipts:**

Town Appropriation		\$ 250.00
Income from Trust Funds	\$ 129.41	
Sale of Lots	62.50	
Care of Lots	192.70	
Graves, etc.	97.39	
	<hr/>	482.00
Total Cash Received		<hr/> \$ 732.00
Cash on Hand Jan. 31, 1940		540.29
		<hr/>
Grand Total		\$1,272.29

**Disbursements:**

Payroll for Labor	\$ 509.36	
Loam and Trucking	278.70	
Supplies and Repairs	108.11	
Surveying	10.00	
Insurance	7.50	
Water Rentals	5.25	
	<hr/>	
Total Cash Disbursements		\$ 918.92
Cash on Hand Jan. 31, 1941		353.37
		<hr/>
Grand Total		\$1,272.29

**EXHIBIT K-4**

**TOWN OF LEBANON**

**Financial Report of Eldridge Estate Land Account  
Year Ended January 31, 1941**

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**Receipts:**

George Durell	\$ 30.00
Olive Marcotte	12.00
Albina Jarvis	12.50
A. Mayette	12.00
N. R. Pringle	6.25
E. Coutermash	14.00
B. Simmons	30.00
Olive Marcotte	12.00
P. Archambault	30.00
Annie L. Whipple	14.00
Albina Jarvis	6.25
Wm. Corrette	25.00
Olive Marcotte	12.00
Mildred Weeden	10.00
Town of Lebanon	100.00

Total Cash Received

---

\$326.00

**Disbursements:**

Town of Lebanon	\$ 91.20
Cemetery Committee	20.00
Unitarian Society	107.40
Lebanon Library	107.40

Total Cash Disbursements

---

\$326.00

**EXHIBIT L**

**TOWN OF LEBANON**

**Schedule of Town Officers' Bonds  
Year Ended January 31, 1941**

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**Harold J. Townsend, Treasurer**

\$15,000.00 Bond dated March 12, 1940  
Number S-112143 by  
The Century Indemnity Company, Hartford, Conn.

**Milo Lendall Knight, Tax Collector**

\$10,000.00 Bond dated March 12, 1940  
Number E 4701-1 by  
The Employers' Liability Corp. of London, England  
Bert P. Shores, Agent

**Joseph C. Smith, Town Clerk**

\$5,000.00 Bond dated March 12, 1940  
Number S-112141 by  
The Century Indemnity Company, Hartford, Conn.

**EXHIBIT M**  
**TOWN OF LEBANON**  
**Summary of Activity in Trust Fund Principal**  
**Year Ended January 31, 1941**

**Library Funds:**

Principal in the hands of Trustees of Trust Funds, Jan. 31, 1940	\$22,032.65	
Addition to Eldridge Estate	616.45	
		\$22,649.10
Principal in the hands of Library Trustees, Jan. 31, 1940		8,550.00
Total Principal of Library Funds, Jan. 31, 1941		\$31,199.10
Balance of Income in Mascoma Savings Bank for account of Margaret S. Lathrop Fund		2.56

**Old Ladies' Funds:**

Principal in the hands of Trustees of Trust Funds (no change dur- ing 1940)		\$ 1,587.32
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**Flag Fund (New Fund)**

Frederick H. Emerson		\$ 300.00
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**Cemetery Funds:**

Principal in the hands of Trustees of Trust Funds, Jan. 31, 1940		\$38,969.40
New Funds Received During the Year	\$ 775.00	
Transfer from Income on Account of Mrs. G. E. Marston	100.00	
		875.00
Total Addition		875.00
Total Principal of Cemetery Funds, Jan. 31, 1941		\$39,844.40



## EXHIBIT N

### TOWN OF LEBANON

#### Schedule of New Cemetery Trust Funds Year Ended January 31, 1941

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<b>Title of Fund</b>	<b>Amount</b>	<b>How Invested</b>
George Cota	\$50.00	Mascoma Savings Bank
Lucy H. Hough	50.00	Mascoma Savings Bank
Orpha L. Barron	100.00	Amoskeag Savings Bank
Eugene Allard	50.00	Mascoma Savings Bank
Charles W. Hutchins	100.00	New Hampshire Sav. Bank
Joseph Plamondon	50.00	Mascoma Savings Bank
Nelson O. Langlois	100.00	Mascoma Savings Bank
Charles H. Churchill	50.00	Amoskeag Savings Bank
Eugene LaRock	75.00	New Hampshire Sav. Bank
Charles Stone	50.00	New Hampshire Sav. Bank
Beatrice Painchaud	100.00	New Hampshire Sav. Bank
Total of Fund	\$775.00	

#### **Flag Fund**

Fred. H. Emerson	\$300.00	New Hampshire Sav. Bank
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**EXHIBIT O**  
**TOWN OF LEBANON**  
**Summary of Activity in Trust Fund Income**  
**Year Ended January 31, 1941**

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**Balance of Income—January 31, 1940:**

Cemetery Fund Income	\$4,950.29	
Library Fund Income	410.76	
		\$5,361.05

**Income Received During the Year:**

Cemetery Funds	\$970.49	
Library Funds	1,021.42	
Old Ladies' Funds	26.88	
Total Income Received		2,018.79

Total Income to be Accounted for		\$7,379.84
----------------------------------	--	------------

**Income Disbursed During the Year:**

Cemetery Funds	\$1,026.68	
Library Funds	1,429.62	
Old Ladies' Funds	26.88	
Total Income Disbursed		2,483.18

**Balance of Income—January 31, 1941:**

Cemetery Funds	\$4,894.10	
Library Funds	2.56	
		\$4,896.66

**EXHIBIT P**

**TOWN OF LEBANON**

**Financial Report of Income From Trust Funds  
Year Ended January 31, 1941**

**Receipts:**

Income from Trust Funds	\$1,474.20	
Rent from Eldridge Land Account	326.00	
	<hr/>	
Total Receipts		\$1,800.20
Balance on Hand, Jan. 31, 1940		
Old Ladies' Funds	\$ 111.82	
Cemetery Funds	153.93	
	<hr/>	265.75
Grand Total		<hr/> \$2,065.95

**Disbursements:**

Public Library	\$ 619.04	
Care of Cemetery Lots	926.68	
Care of Eldridge Lot	20.00	
Taxes on Eldridge Property	91.20	
Unitarian Society	107.40	
	<hr/>	
Total Disbursements		\$1,764.32
Balance on Hand, Jan. 31, 1941		
Old Ladies' Fund	\$ 138.70	
Cemetery Fund	162.93	
	<hr/>	301.63
Grand Total		<hr/> \$2,065.95

**Proof of Cash Balance**

Cash in National Bank of Lebanon		
Per Statement of Jan. 31, 1941	\$ 409.03	
Less Outstanding Checks	107.40	
	<hr/>	
Balance of Cash on Hand as above		<hr/> \$ 301.63

### SCHEDULE 1.

#### Town Officers' Salaries

Joseph B. Perley		\$1,800.00
Henry H. Rogers		500.00
George C. Loomis		500.00
Harold Townsend		300.00
Frank Y. Cowen		34.50
Milo L. Knight		1,500.00
		<hr/>
		\$4,634.50
Joseph C. Smith	\$819.98	
C. L. Brewster	124.50	
(Above paid by fees)	<hr/>	944.48
		<hr/>
		\$5,578.98

### SCHEDULE 2.

#### Town Officers' Expenses

Joseph B. Perley	\$311.80
Henry H. Rogers	100.00
George C. Loomis	90.19
Payroll	771.75
Supplies	1,140.00
	<hr/>
	\$2,413.74

### SCHEDULE 3.

#### Election and Registration

Supervisors	\$450.00
Printing	199.87
Election Officials	413.89
	<hr/>
	\$1,063.76

### SCHEDULE 4.

#### Municipal Court

Norris Cotton	\$800.00
Ernest P. Conlon	500.00
Rowland Jacobs	150.00
Miscellaneous	65.54
	<hr/>
	\$1,515.54

**SCHEDULE 5.**

**Town Hall**

Payroll	\$3,082.50
Lights	2,478.68
Coal	1,745.61
Insurance	1,334.58
Repairs on roof	1,345.32
Supplies	1,959.09
Memorial Hall	548.51
	<hr/>
	\$12,494.29

**SCHEDULE 6.**

**Expenses of Other Town Buildings**

Supplies, labor, etc.	\$1,838.21
-----------------------	------------

**SCHEDULE 7.**

**Police Department**

Payroll	\$8,402.30
Insurance	220.38
Telephone and lights	272.99
Supplies	679.94
	<hr/>
	\$9,575.61

**SCHEDULE 8.**

**Fire Department**

Payroll	\$224.49
Insurance	63.07
Supplies for Maxim Pumper (and repairs)	344.19
Out of Precinct Fires	197.90
	<hr/>
	\$829.65

**SCHEDULE 9.**

**Blister Rust**

State of N. H., appropriation	\$300.00
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**SCHEDULE 10.**

**Damage by Dogs**

Dog Damage	\$117.95
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### SCHEDULE 11.

#### Health Department

Hospitalization	\$5,299.60
Health Officer	145.97
State Cancer Commission	299.83
Dr. Savage	114.00
Supplies	99.02
Visiting Nurse	800.00
Milk Inspection	300.00
	<hr/>
	\$7,058.42

### SCHEDULE 12.

#### Vital Statistics

Fees	\$84.25
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### SCHEDULE 13.

#### Town Dump

Ross Wood, care of dump	\$360.00
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### SCHEDULE 14.

#### Sewer Maintenance

Payroll	\$4,780.18
Ames-Sheahan (Dam)	9,965.00
Insurance	181.95
Supplies, gas and repairs	2,836.74
	<hr/>
	\$17,763.87

### SCHEDULE 15.

#### Town Maintenance

Payroll	\$12,845.44
Insurance	925.51
Repairs and Supplies	8,052.29
	<hr/>
	\$21,823.24

### SCHEDULE 16.

#### Street Lighting

Granite State Electric Co.	\$10,489.88
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**SCHEDULE 17.**

**Libraries**

Lebanon Village Library, appropriation	\$1,600.00
West Lebanon Library, appropriation	450.00
Insurance	108.23
	<hr/>
	\$2,158.23

**SCHEDULE 18.**

**Old Age Assistance**

State of New Hampshire	\$2,043.30
------------------------	------------

**SCHEDULE 19**

**Town Poor**

Direct Relief	\$14,734.48
Administration	1,514.18
Wood	7,511.16
Clothing	149.03
	<hr/>
	\$23,908.85

**SCHEDULE 20.**

**County Poor**

County Orders	\$7,467.92
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**SCHEDULE 21.**

**Work Relief**

Payroll	\$2,103.89
N. Y. A. Sponsors Contributions	171.05
Supplies	1,694.28
	<hr/>
	\$3,969.22

**SCHEDULE 22.**

**Memorial Day**

Leon M. Howard	140.00
----------------	--------

**SCHEDULE 23.**

**Parks and Playgrounds**

Payroll	\$161.15
W. A. Bacon, work on trees	412.48
Supplies	112.71
	<hr/>
	\$686.34

**SCHEDULE 24.**

**Band Concerts**

Lebanon Band	\$300.00
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**SCHEDULE 25.**

**Cemeteries**

Lebanon Cemetery	\$1,800.00
West Lebanon Cemetery	250.00
Land, West Lebanon Cemetery	75.00
Miscellaneous	3.34
	<hr/>
	\$2,128.34

**SCHEDULE 26.**

**Interest**

Lincoln R. Young, Int. Temp. Loan	\$261.67
National Bank of Lebanon, Int. Bonded Debt	1,800.00
	<hr/>
	\$2,061.67

**SCHEDULE 27.**

**Temporary Loans**

Lincoln R. Young & Co.	\$90,000.00
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**SCHEDULE 28.**

**Town Road Aid—Class 5**

State of New Hampshire	\$1,395.52
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**SCHEDULE 29.**

**Permanent Improvement**

Payroll	\$908.90
Supplies	5,935.59
	<hr/>
	\$6,844.49

**SCHEDULE 30.**

**Sidewalks**

Payroll	\$3,206.02
Supplies, gas and tar, etc.	5,522.55
	<hr/>
	\$8,728.57



**SCHEDULE 31.**

**Expense of Town Owned Property**

Repairs and labor \$41.86

**SCHEDULE 32.**

**New Equipment**

New Equipment \$6,108.81

**SCHEDULE 33.**

**Taxes Bought by Town**

Milo L. Knight, Collector \$10,521.02

**SCHEDULE 34.**

**General Expenses**

N. H. Explosive Co.	\$466.88
N. H. Tax Commission (audit)	230.95
Cory-Hewitt Press (printing reports)	517.26
Samuel Stevens (surveying and maps)	706.40
Ames-Sheahan (sewer survey)	500.00
Milo L. Knight (Trustee of Trust Funds)	50.00
Eldridge Estate	100.00
F. J. Shores, Register of Deeds	101.05
Rent and supplies	391.81
	<hr/>
	\$3,064.35

**SCHEDULE 35.**

**Damage and Legal Expenses**

Lawyers and witness fees \$581.20

**SCHEDULE 36.**

**Dartmouth-Lake Sunapee Region**

Treasurer, Dartmouth-Lake Sunapee Region \$400.00

**SCHEDULE 37.**

**Unclassified Items**

Transient Camps	\$136.42
Fees and Refunds	401.74
Transfer to Trust Funds	100.00
	<hr/>
	\$638.16

**SCHEDULE 38.**

**County Tax**

County Treasurer	\$29,078.75
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**SCHEDULE 39.**

**Precincts**

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

**SCHEDULE 40.**

**School District**

Balance on year 1939-40	\$20,000.00
On Appropriations 1940-41	84,300.00
Due on Dog Tax, 1939-40	10.00
Dog Tax, 1940-41	896.15
	<hr/>
	\$105,206.15

**Violations Prosecuted by Court and Police Department  
for the Year Ending January 31, 1941**

**Motor Vehicle Violations:**

No registration	2
Operating after revocation of right	4
Operating without any license	22
Operating to endanger lives	11
Operating truck without special permit	31
Permitting operator without proper license	11
Improper license	7
Hit and run property damage	2
Under influence liquor	16
Unreasonable speed	25
No inspection	5
Passing stop sign	5
Inadequate brakes	2
Misuse of plates	3
Joy ride act	1
Operating after suspension	1
Reckless operating	3
Overloaded truck	3
Permitting unlicensed operator	1
Failing to keep to right	1
Unnecessary noise	1
Failing to show license to officer	1
Operating saw without guard	1
Failing to report accident	1
Violation of hours of service on truck	1
	<hr style="width: 50px; margin-left: auto; margin-right: 0;"/>
	161

**Other Violations:**

Drunks	53
Assault	11
Larceny	14
Disorderly persons	13
Malicious mischief	1
Arson	1

Surety to keep peace	1	
Fugitive from justice	1	
Perjury	1	
Practicing medicine without license	1	
Contempt of court	1	
Rape	1	
Arrested for Superior Court	3	
Non-support	6	
	<hr/>	98
Civil and small claims	186	
Juvenile	2	
Motor vehicle	161	
	<hr/>	447

#### **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. Larraway, Gordon W. Plummer, Lucien White, William Harriman.

Property recovered by police and returned to owner \$2,400.00.

Respectfully submitted,

Clarence W. Wright, Chief of Police.

## HEALTH OFFICER'S REPORT

---

Again we can claim that Lebanon is on the list of healthy Towns in New Hampshire, for we have had fewer cases of contagious diseases reported, than last year and no deaths from any of these reported.

Our local Doctors have reported the following cases: 25 Chicken Pox, 3 German Measles, 18 Whooping Cough, 8 Lobar Pneumonia, 1 Bronchial Pneumonia, 2 Undulant Fever, 4 Scarlet Fever, 1 Measles, and 6 cases of Venereal diseases.

During the year there have been 12 Well Child Health Conferences, 219 children examined by the local Doctors, 29 children have been given the treatment for the prevention of Diphtheria. These Clinics are held under the supervision of the State Board of Health by Miss Elizabeth Carriel, State Board of Health Nurse in Sullivan and Grafton Counties, assisted by the local Nurse, Doctors and ladies from local clubs and fraternal orders.

The question of the disposal of waste and garbage is still serious. Dumps of all sizes and conditions have been reported, and in every case, have been investigated and Notices Posted, and in some cases the second time. There seems to be a disposition of people in general, to dispose of their rubbish, in the easiest way possible regardless of the place and without regard to the looks, beside our highways or the surrounding country.

At this time I wish to thank the School Nurse, the Doctors and all who have in any way assisted me in my duties as your Health Officer.

Respectfully submitted,

Geo. U. L. Leavitt, Health Officer.

## REPORT OF RELIEF DEPARTMENT

---

For the year from Jan. 1, 1940 to Dec. 31, 1940 orders were made in the Local Relief Office for Town Direct Relief cases and Town Boarding Adults to the amount of \$14,734.48.

Town orders for Administration amounted to \$1,514.18. This does not include the Overseer's salary.

County orders for the year for Lebanon's County Direct Relief and extras on County Boarding Adults was \$33,030.17. Board and Care of County Boarding Adults and Children is paid directly through the County Office.

During the year six cases with seventeen persons were transferred from Town to County according to law. Three Town Relief persons were granted Old Age Assistance.

Over the same period five County Relief persons were given Old Age Assistance and one inactive County Case of four persons, after having been self supporting for five years, again, because of sickness, required aid and was reopened as a Town Case.

During the calendar year of 1940 a monthly average of 161 Town persons and 425 County persons received aid through the Local Department. For various lengths of time a total of 1041 different people received relief.

As reported in former years, all wood and small lots of clothing (purchased at bargain prices) are bought by the Town. These are carried in this office as separate accounts and only as actual deliveries are made to either Town or County Cases, do they become Direct Relief charges.

### As of Feb. 1, 1941 the Case Load was:

	Town	County
Boarding Adults	4	1
Direct Relief Families	40	92
With Persons	160	423
Single Persons	11	3

Respectfully submitted,

L. J. Hamel, Overseer.

## REPORT OF FOREST FIRE WARDEN

---

The quipment furnished the Town by the State has proven very effective in our efforts to combat forest fires in this area.

The U. S. Forest Service has reduced the fire hazard caused by the hurricane, but there are still many locations in Lebanon that are very dangerous should a fire get started and out of control.

It is therefore necessary that everyone take precautions when in the woods or driving along our highways and be careful about smoking or throwing away cigarette stubs or matches.

Do not attempt to start a fire without a permit from the Warden. Farmers wishing a permit to burn brush will be granted one providing conditions are right and they have help enough to keep the fire under control.

There is a severe penalty for starting a fire without a permit.

Thanking the public in general for their splendid cooperation and the Deputy Wardens of Lebanon, members of the Lebanon Fire Department and volunteers for their very efficient work, I am

Respectfully yours,  
Willis F. Hough, Forest Fire Warden.

## Supplement to the Report of the Forest Fire Warden

### Town of Lebanon, 1940

Number of Forest Fires	4
Estimated Acreage of Areas burned over	3.083 acres
Size of average fire	.771 acres
Number of Fire Permits issued	87

#### Forest Fire Fighting Tools on hand:

28	Knapsack pumps
18	Axes
4500	ft. 2½ in. hose
2500	ft. 2½ in. hose, West Lebanon
2750	ft. 1½ in. hose
200	ft. 1½ in. hose, West Lebanon
600	ft. 1 in. hose
150	ft. ¾ in. hose
28	Water Pails
1	Forest Fire truck specially equipped
1	State owned portable pump
27	Shovels
20	Lanterns

#### Tools recommended to be purchased to reasonably equip town forest fire fighting organization:

2	Cross-cut saws and wedges
12	Pulaski tools (combination axe-mattock)
18	Fire Rakes, mowing-machine type
18	Hazel hoes (special fire grub-hoe)
6	Drinking water canteens, 1-gallon

Total estimated cost to town including \$10.00 needed to replace unserviceable tools      \$54.00

Forest Fire Warden, Willis F. Hough

Deputy Forest Fire Wardens

Lester A. Follansbee  
Lucian G. White  
Raymond L. Ashey  
Vernon A. Leafe

Paul Clark  
Roy C. Hathorn  
Wallace E. Stockwell  
Sam Daniels

William Patterson







## LIBRARIAN'S REPORT

For Year Ending January 31, 1941

### Accession of Books:

By purchase	221	
By gift	8	
	<hr/>	
Total		229
Books discarded or lost		118
Present number of books		9,596
Number of books in circulation on Jan. 31		820

### Circulation for the year:

Fiction	16,794	
Juvenile	5,036	
Non-Fiction	3,597	
	<hr/>	
Total		25,427

### Money Received and Expended:

#### Received:

Cash on hand Feb. 1, 1940	\$10.90	
Received from sale of books	8.16	
Received from fines	59.59	
	<hr/>	
		\$78.65

#### Expended:

Supplies and books	\$63.76	
Cash on hand	14.89	
	<hr/>	
		\$78.65

S. Blanche Young, Librarian.

**MUNICIPAL COURT LEBANON NEW HAMPSHIRE**  
**Probation Department**  
**April, 1940 to February, 1941**

1940	Probationers			Collections		
1941 Month	Adult	Juvenile	Total	Fines	Costs	Support
April	6	3	9	\$		\$46.64
May	9	3	12		5.00	57.53
June	14	4	18		25.20	47.70
July	16	3	19		44.70	41.94
August	19	3	22		36.70	127.63
September	21	3	24		19.77	115.94
October	25	3	28		15.20	176.78
November	27	4	31		26.50	158.10
December	33	5	38		7.25	193.58
January	35	4	39		11.90	200.01
					\$192.22	\$1,165.85

February 1st, 1941  
 Fines and costs      \$ 192.22  
 Support                      1,165.85

**Investigations:** 58  
**Total Probationers:** 48

Adults  
     Male      38  
     Female     4  
     — 42  
 Juvenile  
     Male      5  
     Female     1  
     — 6

**Honorably Discharged:**  
     Adults              7  
     Juvenile            2  
     — 9

**Returned to Probation:**  
     Adult                3  
     Juvenile            1  
     — 4

**Violated Probation:**  
     Absconded        2  
     Committed  
     to H. of C.  
     Adult               3  
     Committed  
     to Ind. School  
     Juvenile           1

**Transferred:**      Adult              4

**TOWN OF LEBANON  
MUNICIPAL COURT**

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**Statement of Receipts and Disbursements for the  
Year Ending January 31, 1941**

**Receipts:**

Cash on hand February 1, 1940	\$211.71	
From fines	\$1,900.00	
costs	1,464.22	
collections,		
bail, etc.	1,304.15	
	4,668.37	
		\$4,880.08

**Disbursements:**

Paid Officers fees, local	\$6.00	
Keeping		
prisoners	15.60	
Hanover		
officers	12.00	
Enfield	7.40	
Sheriffs	4.70	
	\$ 45.70	
Complaints and Warrants	67.50	
Special Justice	204.00	
State Motor Vehicle Dep't	1,724.22	
Expenses,		
Printing	\$34.50	
Postage	21.69	
Phones	9.25	
Books and supplies	12.81	
Trip to Concord, Judge,		
Asso. Judge & Clerk by		
order Atty General	13.00	
	91.25	
Commitments to jail	111.20	
Witnesses	27.84	
Officers travel	86.80	
Collections, bail refund, etc.	1,536.90	
Paid Town of Lebanon treasurer	710.00	
Balance on hand due town	45.67	
due others	229.00	
	4,880.08	\$4,880.08

## REPORT OF MILK INSPECTOR

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Our milk supply at present is much safer than heretofore in that a large amount is being Pasteurized and the cattle in a great many cases are being Bang tested removing the danger of Undulant fever to a great extent.

We have some bills governing milk coming up in the House this year that if passed will be a great benefit to the general health of the public.

A report of the general conditions of the milk supply as to Bacteria Count, B. Coli, sediment, etc., has been furnished your budget committee from time to time during the past year, showing in most cases a very good grade of milk, some of the Pasteurized milk has not been satisfactory but the conditions have been remedied.

We have two cases of Undulant fever in town at present that I know of.

I have carried out the method of inspection that we adopted several years ago, namely collecting samples from each producer for analysis, the inspecting of milk rooms, stables, etc. We have at present between sixty and seventy herds supplying milk to our town.

Walter B. Mowers,  
Milk Inspector.













