

N. H. DUPL

PEACE



Lebanon, New Hampshire

1945

BERNARD CHAPMAN

ANNUAL REPORTS
OF THE
SELECTMEN
AND OTHER
TOWN OFFICERS



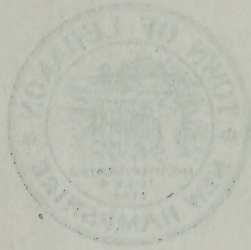
For the Year Ending December 31

1944

Printed by
CORY-HEWITT PRESS, INC.
Lebanon, New Hampshire

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SELECTMEN
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TOWN OFFICERS

- Moderator**—Norris Cotton
Town Clerk—Joseph C. Smith
Selectmen—Joseph B. Perley, Chairman; Julius E. Hazen, Henry H. Rogers
Highway Agent—Wallace E. Stockwell
Tax Collector—Milo L. Knight
Town Treasurer—Herbert V. Palumbo
Health Officer—George U. L. Leavitt
Milk Inspector—W. B. Mowers
Town Agent—William J. Murphy
Chief of Police—Clarence W. Wright
Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Sylvio J. Desroches
Special Officers—Clarence L. Hastings, William B. Harriman, George U. L. Leavitt
Judge of Municipal Court—Mark E. Powers
Special Justice—S. Lane Dwinell
Probation Officer—Ernest P. Conlon
Dog Constable—Clarence W. Wright
Supervisors of Check List—Joseph Williams, John E. Connors, Paul T. McNamara
Trustees of Trust Funds—Milo L. Knight, Bert P. Shores, Maude B. Marston
Trustees of the Public Library—Clifton Waldo, Fannie Bean, Arthur W. Burnham, Mary E. Hough, Henry Ford, C. Elbert Dole
Cemetery Committee—Joseph B. Perley, Julius E. Hazen, Henry H. Rogers, S. E. Lamotte, Maude B. Marston
Treasurer of the Cemetery Committee—Maude B. Marston
Surveyors of Wood and Lumber—H. A. Follensbee, W. B. True
Fence Viewers—H. A. Follensbee, W. B. True
Budget Committee—Charles Foster, Charles W. Goss, J. A. H. Levesque, Roy Hathorn, Stuart B. Emerson, Lane Dwinell, Frank S. Fifield, Eric H. Garrett, George Edson, Stanley S. Jackson, Robert D. Patch, Stanley M. Currier

WARRANT FOR THE ANNUAL MEETING
March 13, 1945

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; said meeting to be held open until seven o'clock in the afternoon:

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 authorize the Selectmen to discontinue the Wilder Bridge so-called at East Wilder and the approach highway between the bridge and East Wilder road, if and when the owners of the dam build the contemplated dam over the Connecticut River below said bridge; and also to instruct the Selectmen to make such arrangements with said owners as may appear to be for the best interests of the Town.

Fifth—To see if the Town will vote to raise and appropriate sufficient funds to build an administration building at Lebanon's Airport.

Sixth—To see if the Town will vote to establish a new airport commission and authorize said commission to administer any and all sums of money appropriated by the Town for airport purposes.

Seventh—To see if the Town will vote to direct the Selectmen to enact the necessary ordinance or ordinances regarding hawkers and peddlers for the protection of Lebanon merchants in conformity with the Laws of the State of New Hampshire.

Eighth—To see if the Town will vote to direct the Selectmen to issue permits to the Robert P. Snow Post, Veterans of Foreign Wars and the Arthur G. Guyer Post No. 22, American Legion to conduct a Carnival for one week each on the Johnson Lot on Seminary Hill in West Lebanon during the summer of 1945.

Ninth—To see if the Town will vote to transfer \$10,000.00 from the cash balance of the Town to a capital reserve fund, said fund to be divided into the following parts: \$5,000.00 for new highway equipment and \$5,000.00 for sidewalk construction and/or equipment.

Tenth—To see if the Town will appropriate the sum of \$5,000.00 yearly as a depreciation fund for road equipment.

Eleventh—To see if the Town will vote the sum of \$7,000.00 for re-surfacing the street and reconstructing sidewalks on High Street.

Twelfth—To see if the Town will appropriate the sum of \$10,000.00 for systematic collection of garbage and ashes.

Thirteenth—To see if the Town will vote to hear the report of the Incinerator Committee and act thereon.

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

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

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

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

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

Nineteenth—To bring in your votes on the following question: "To see if the Town will vote to support United States membership in a general system of international cooperation, such as that proposed at the Dumbarton Oaks Conference, having police power to maintain the peace of the world."

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

Given under our hands and seal this 26th day of February, 1945.

Joseph B. Perley,
Julius E. Hazen,
Selectmen of Lebanon, N. H.

A true copy of Warrant: Attest:

Joseph B. Perley,
Julius E. Hazen,
Selectmen of Lebanon, N. H.

BUDGET OF THE TOWN OF LEBANON

Estimates of Revenue and Expenditures for the Ensuing
Year January 1, 1945 to December 31, 1945

Compared with
Actual Revenue and Expenditures of the Previous Year
February 1, 1944 to December 31, 1944

| | Actual Revenue Previous Year 1944 | Estimated Revenue Ensuing Year 1945 | Increase | Decrease |
|--|---|---|----------|----------|
| SOURCES OF REVENUE | | | | |
| From State: | | | | |
| Interest and Dividends Tax | \$ 3,883.38 | \$ 3,500.00 | | \$ |
| Railroad Tax | 12,015.48 | 11,500.00 | | |
| Savings Bank Tax | 1,551.43 | 1,500.00 | | 500.00 |
| From Local Sources Except Taxes: | | | | |
| Business Licenses and Permits | 590.00 | 500.00 | | |
| Fines and Forfeits, Municipal Court | 1,000.00 | 1,000.00 | | |
| Rent of Town Hall and Other Buildings | 6,395.00 | 7,000.00 | | |
| Rent of Other Town Property | 120.00 | | | |
| Motor Vehicle Permit Fees | 5,130.95 | 3,000.00 | | |
| Lebanon Improvement Society | 10,000.00 | 10,000.00 | | |
| From Local Taxes Other Than Property Taxes: | | | | |
| (a) Poll Taxes—Reg. @ \$2 | 6,952.00 | 5,600.00 | | |
| (b) National Bank Stock Taxes | 964.00 | 950.00 | | |
| <hr/> | | | | |
| Total Revenue from all Sources except Property Taxes | \$ 48,602.24 | \$ 44,550.00 | | |
| Amount to be Raised by Property Taxes | | 85,416.00 | | |
| <hr/> | | | | |
| TOTAL REVENUES | | \$129,966.00 | | |

PURPOSES OF EXPENDITURES

| | Actual Expend. Previous Year 1944 | Estimated Expend. Ensuing Year 1945 | Increase | Decrease |
|--|---|---|-----------|----------|
| General Government: | | | | |
| Town Officers' Salaries | \$ 4,766.66 | \$ 5,200.00 | \$ | \$ |
| Town Officers' Expenses | 2,732.91 | 3,000.00 | | |
| Election and Registration Expenses | 859.44 | 250.00 | | 750.00 |
| Municipal Court Expenses | 1,213.62 | 1,800.00 | | |
| Expenses Town Hall and Other Town Bldgs. | 12,402.30 | 12,000.00 | | |
| Protection of Persons and Property: | | | | |
| Police Department | 12,354.80 | 14,400.00 | 1,100.00 | |
| Fire Department | 412.92 | 500.00 | | |
| Moth Extermination— Blister Rust | | 300.00 | | |
| Health: | | | | |
| Visiting Nurse | 1,000.00 | 1,000.00 | | |
| Health Department, in- cluding hospitals | 3,926.65 | 4,000.00 | | |
| Vital Statistics | | 100.00 | | |
| Sewer Maintenance | 3,468.61 | 3,500.00 | | |
| Highways and Bridges: | | | | |
| Town Maintenance | 24,286.02 | 30,000.00 | 7,500.00 | |
| Street Lighting | 9,498.93 | 10,500.00 | | |
| Sidewalks | 3,075.64 | 3,500.00 | 500.00 | |
| Town Road Aid | 482.76 | 966.00 | 484.00 | |
| Milk Inspection | 300.00 | 100.00 | | 200.00 |
| New Equipment Reserve | | 5,000.00 | | |
| Libraries: | | | | |
| Leb. \$1600; W. Leb. \$700 | 2,300.00 | 2,300.00 | | |
| Public Welfare: | | | | |
| Town Poor | 4,261.71 | 6,000.00 | 1,500.00 | |
| Old Age Assistance | 4,846.56 | 6,000.00 | | |
| Patriotic Purposes: | | | | |
| Memorial Day and Other Celebrations | 143.70 | 150.00 | | |
| Recreation: | | | | |
| Leb. \$800; W.L. \$200; Band \$300 | | | | |
| Parks and Playgrounds, incl. band concerts | 1,272.21 | 1,300.00 | 200.00 | |
| Public Service Enterprises: | | | | |
| Cemeteries | | | | |
| Leb. \$2000; W.L. \$650 | 2,650.00 | 2,650.00 | | |
| Interest: | | | | |
| On Temporary Loans | 226.67 | 250.00 | | 50.00 |
| Airport | 117.95 | 10,000.00 | 10,000.00 | |
| Dartmouth-Lake Sunapee Region | 200.00 | 200.00 | | |
| General Expenses | 5,789.54 | 5,000.00 | | |
| TOTAL EXPENDITURES | \$102,589.60 | \$129,966.00 | | |

ANALYSIS ASSESSMENT VALUATION

| For the Year 1944 | | Assessed Value |
|--|-------------|----------------|
| Classification | | \$5,877,080.00 |
| Lands and Buildings | | |
| Growing Wood and Timber | \$20,185.00 | |
| Electric Plants | | 531,000.00 |
| Horses | 166 | 17,525.00 |
| Oxen | 6 | 750.00 |
| Cows | 967 | 87,140.00 |
| Other Neat Stock | 216 | 12,620.00 |
| Sheep | 188 | 1,678.00 |
| Hogs | 11 | 185.00 |
| Fowls | 6095 | 6,095.00 |
| Portable Mills | 2 | 1,300.00 |
| Wood, Lumber, etc. | | 20,000.00 |
| Gasoline Pumps and Tanks | | 13,300.00 |
| Stock in Trade | | 740,005.00 |
| Aqueducts | 1 | 250,000.00 |
| Mills and Machinery | | 290,400.00 |
| Total Valuation | | \$7,849,078.00 |
| Poll Taxes—Reg. 2800 at \$2.00 | \$5,600.00 | |
| Poll Taxes—Sp. 2895 at \$3.00 | \$8,685.00 | |
| National Bank Stock Taxes | \$ 950.00 | |
| Total amount of taxes for local purposes to be committed to collector including town and precinct taxes, regular poll taxes and national bank stock taxes | | \$ 230,275.33 |
| Special Poll Taxes | | 8,685.00 |
| | | \$ 238,960.33 |
| Total Taxes to be Committed to Collector | | |
| Average rate of taxation per one hundred dollars valuation for all purposes | | \$ 2.85 |
| Amount of property valuation exempted to soldiers | | \$ 95,000.00 |
| Amount of property valuation exempted to blind | | \$ 3,000.00 |
| No. of Inventories sent out | | 1700 |
| No. of Inventories returned | | 1000 |

Joseph B. Perley, Lebanon, N. H.

J. E. Hazen, Lebanon, N. H.

Selectmen of Lebanon, N. H.

**STATEMENT OF APPROPRIATIONS AND
TAXES ASSESSED**

Year 1944

Appropriations:

| | |
|---|-------------|
| Town Officers' Salaries | \$ 5,200.00 |
| Town Officers' Expenses | 3,000.00 |
| Election and Registration Expenses | 1,000.00 |
| Municipal Court Expenses | 1,800.00 |
| Town Hall and Buildings | 12,000.00 |
| Police Department | 13,300.00 |
| Fire Department | 500.00 |
| Blister Rust—Moth Extermination | 300.00 |
| Health Department, inclu. hospitalization | 4,000.00 |
| Vital Statistics | 100.00 |
| Milk Inspection | 300.00 |
| Town Road Aid | 482.00 |
| Town Maintenance | 22,500.00 |
| Visiting Nurse | 1,000.00 |
| General Expenses | 5,000.00 |
| Dartmouth-Lake Sunapee Region | 200.00 |
| Street Lighting | 10,500.00 |
| Sidewalk Maintenance | 3,000.00 |
| Sewer Maintenance | 3,500.00 |
| Incinerator Survey | 500.00 |
| Libraries: Leb. \$1600; W. Leb \$700 | 2,300.00 |
| Old Age Assistance | 6,000.00 |
| Town Poor | 4,500.00 |
| Memorial Day | 150.00 |
| Parks and Playgrounds, inc. Band Concerts | 1,100.00 |
| Cemeteries: Leb. \$2000; W. Leb. \$650 | 2,650.00 |
| Interest on Temporary Loans | 300.00 |
| County Tax | 17,225.90 |
| School Tax | 136,630.00 |

Total Town and School Appropriations \$259,037.90

Less Estimated Revenues and Credits:

| | |
|---------------------------|-------------|
| Interest and Dividend Tax | \$ 3,500.00 |
| Railroad Tax | 11,500.00 |
| Savings Bank Tax | 2,000.00 |

| | | |
|--|----------------|-------------------|
| Motor Vehicle Permit Fees | 3,000.00 | |
| Business Licenses and Permits | 500.00 | |
| Fines and Forfeits, Mun. Court | 1,000.00 | |
| Rent of Town Property | 7,000.00 | |
| Cash Surplus | 8,000.00 | |
| Lebanon Improvement Society | 10,000.00 | |
| Total Revenues and Credits | | 38,500.00 |
| | | <u>212,537.90</u> |
| Plus Overlay | | 2,012.67 |
| | | <u>214,550.57</u> |
| Net Amount to be raised by Taxation | | \$214,550.57 |
| Less: Regular Poll Taxes at \$2 | \$ 5,600.00 | |
| National Bank Stock Taxes | 950.00 | |
| | | <u>6,550.00</u> |
| Amount to be raised by property taxes on which tax rate is to be figured | | \$208,000.57 |
| Taxes to be Committed to Collector: | | |
| Property Taxes | | \$208,000.57 |
| Regular Polls at \$2.00 | | 5,600.00 |
| National Bank Stock Taxes | | 950.00 |
| Precinct Taxes | | 15,724.76 |
| | | <u>230,275.33</u> |
| Total Taxes—Town and Precinct | | \$230,275.33 |
| Special Poll Taxes at \$3.00 | | 8,685.00 |
| | | <u>238,960.33</u> |
| Total Taxes to be Committed | | \$238,960.33 |
| Tax Rates: | | |
| Town | | \$2.65 |
| Lebanon Center precinct | | .22 |
| West Lebanon Precinct | | .32 |
| Average | | \$2.85 |
| Precincts: | | |
| Name | Valuation | Taxes Rate |
| Lebanon Center | \$5,068,470.00 | \$11,150.63 .22 |
| West Lebanon | 1,429,415.00 | 4,574.13 .32 |

Joseph B. Perley,

J. E. Hazen,

Selectmen of Lebanon, N. H.

REPORT
of an audit and examination
of the accounts
of the
TOWN OF LEBANON
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
January 29—February 8, 1945

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 23, 1945

Board of Selectmen,
Lebanon, New Hampshire
Gentlemen:

Presented herewith is our report of the audit and examination of the accounts of the Town of Lebanon for the eleven months' period ended December 31, 1944.

Scope of Audit

We examined the accounts of the Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Committees and Municipal Court.

Balance Sheets

We present herewith comparative balance sheets for fiscal year ended January 31, 1944 and period ended December 31, 1944, also comparative balance sheets in condensed form for the ten periods January 31, 1936 to December 31, 1944. (Exhibits I & II)

In the eleven months' period ended December 31, 1944, Surplus increased \$607.24 to \$21,578.46, after giving effect to the results for the period as set forth in Exhibit III "Reconciliation of Change in Surplus."

As stated in our report of January 31, 1944, during a ten year period the financial condition of the town had improved to the extent of approximately \$118,000.00, changing from a Net Debt of \$97,027.00 as of Jan. 31, 1935 to a net surplus of \$20,971.22 on Jan. 31, 1944. This position has been maintained and slightly increased during the period ended December 31, 1944. It may be noted that the cash status had also improved.

The average tax rate in Lebanon decreased from \$3.18 in 1935 to \$2.85 in 1944. The average tax rate for the whole state during the same years was \$3.17 and \$3.07, respectively.

Audit Procedure

We examined and audited the accounts and records of all town officials charged with the custody of and who receive and disburse public funds. All recorded cash receipts were checked by source and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from the depository banks. Vouchers and cancelled checks were examined and compared with supporting invoices and payrolls, and checked to entries in the books of record. Additions were tested in all books of record.

Temporary loan notes paid during the period were examined and found to have been cancelled.

Tax Accounts

The tax warrant for the levy of 1944, of Collector Milo L. Knight, was audited and balanced as indicated by Schedule B. Prior year tax warrants of 1943, 1942, 1941 and 1940 were also examined and are summarized in Schedule B-2.

Tax Sale accounts were examined and the activity for the period is set forth in Schedule B-3.

Town Clerk

The accounts and records of the Town Clerk pertaining to motor vehicle permits and dog licenses issued were examined. All funds received from these sources were properly accounted for through remittances to the Town Treasurer. (Schedule C)

Trust Funds

(Schedules D, D-1, D-2, D-3 and D-4)

The records of the Trustees of Trust Funds were examined. Principal and income were found to be in the form of deposits in savings banks and securities as follows:

| | |
|-------------------------------|-------------------|
| New Hampshire Savings Bank | \$14,575.97 |
| Mascoma Savings Bank | 37,785.25 |
| Merrimack County Savings Bank | 3,336.13 |
| Amoskeag Savings Bank | 4,085.90 |
| Dartmouth Savings Bank | 13,097.45 |
| Total | <hr/> \$72,880.70 |

| | |
|---------------------|--------------------|
| U. S. Defense Bonds | 4,000.00 |
| Total Trust Funds | <u>\$76,880.70</u> |

During the year new funds were added in the amount of \$2,158.58. (Schedule D-1)

The disbursements of trust fund income was found to have been properly made.

It will be noted that compared to the previous period income from trust funds shows a slight reduction from 1.88% to 1.79%. (Schedule D-2)

As reported in our previous audit several of the library trust funds are held by the Treasurer of the library, and we again call attention to the law that "The Trustees of Trust Funds shall have custody of all trust funds held by their town."

General Comments

For the purpose of showing Balance Sheet Assets on a more current basis it was considered advisable to charge off to Surplus the item of "Property Bought By Town" in the sum of \$1,422.81.

The financial accounts and records of all town officials which were examined were found to be in good condition and in accordance with prescribed methods.

In accordance with the provisions of Section 31, Chapter 211, of the Laws of 1939, this report or a summary of its essential features should be published in the next annual town report.

During the course of our examination, officials and office personnel assisted us for which we extend our thanks.

Very truly yours

Harold G. Fowler
Director

Division of Municipal Accounting
State Tax Commission

Lawton B. Chandler }
Frank W. Morrill }
Auditors

Harry G. Hager }
Ralph F. Seavey }
Accountants

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

February 23, 1945

Certificate of Audit

This is to certify that we have audied the accounts and records of the Town of Lebanon for the eleven months ended December 31, 1944. In our opinion, the Exhibits and Schedules included herewith, subject to comments included in our letter of transmittal, present a correct statement of the assets and liabilities and financial transactions of the town for the period under examination.

Respectfully submitted,

Harold G. Fowler
Director
Division of Municipal Accounting
State Tax Commission

Lawton B. Chandler }
Frank W. Morrill }
Auditors

Harry G. Hager }
Ralph F. Seavey }
Accountants

TOWN OF LEBANON

EXHIBITS: Index of Report of Audit

- I—Comparative Balance Sheets, January 31, 1944 and December 31, 1944.
- II—Comparative Balance Sheets, January 31, 1936 to December 31, 1944.
- III—Reconciliation of Change in Surplus.
- IV—Statement of Indebtedness, Valuations and Taxes, Period January 31, 1935 to December 31, 1944.
- V—Comparative Statement of Taxable Valuation and Taxes Assessed (1935 to 1944).
- VI—Comparative Statement of Appropriations and Expenditures Period Ended December 31, 1944.
- VII—Comparative Statement of Actual and Estimated Revenues, Period Ended December 31, 1944.

SCHEDULES:

Treasurer

- A— —Summary of Cash Receipts and Expenditures, Period Ended December 31, 1944.
- A—1—Proof of Treasurer's Cash Balance, December 31, 1944.
- A—2—General Expenses.

Tax Collector

- B— —Summary of Tax Warrant—Levy of 1944.
- B—1—Summary of Special Bonus Taxes—1944.
- B—2—Previous Years' Tax Warrant Accounts.
- B—3—Summary of Tax Title Account.

Town Clerk

- C— —Summary of Motor Vehicle Permit Fees and Dog License Accounts.

Trust Funds

- D— —Summary of Trust Fund Principal, Income and Investments.
- D—1—New Trust Funds Created.
- D—2—Trust Fund Principal, Income Invested and Interest Return.
- D—3—Summary of Income Checking Account.
- D—4—Summary of Eldredge Land Account.

Financial Reports

- E— —Report of Lebanon Cemetery Committee .
- E—1—Report of West Lebanon Cemetery Committee.
- E—2—Report of Public Library.
- E—3—Report of Public Library Trustees.
- E—4—Report of Municipal Court.

Surety Bonds

- F— —Town Officers' Bonds—1944.

EXHIBIT I
TOWN OF LEBANON
 Comparative Balance Sheets
 January 31, 1944 and December 31, 1944

| Assets | January 31, 1944 | December 31, 1944 |
|-------------------------------|------------------|-------------------|
| Cash in Bank: | | |
| National Bank of Lebanon | \$13,997.59 | \$41,948.69 |
| Uncollected Taxes: | | |
| Levy of 1944 | | \$ 3,422.94 |
| Levy of 1943 | | 155.90 |
| Levy of 1942 | \$1,074.39 | 120.50 |
| Levy of 1941 | 326.50 | 72.00 |
| Levy of 1940 | 181.50 | 24.00 |
| | 67.00 | |
| | <hr/> | |
| Uncollected Special Bonus Tax | 1,649.39 | 3,795.34 |
| Tax Titles | 4,051.91 | 994.00 |
| Property Bought By Town | 1,422.81 | 834.43 |
| | <hr/> | |
| Total Assets | \$21,121.70 | \$47,572.46 |
| Liabilities | | |
| Accounts Payable: | | |
| Withholding Taxes | \$ 150.48 | \$ 25,000.00 |
| School District—Appropriation | | |
| State of New Hampshire: | | |
| Special Poll Taxes | | 994.00 |
| | <hr/> | |
| Total Liabilities | \$ 150.48 | \$25,994.00 |
| | 20,971.22 | 21,578.46 |
| Surplus | <hr/> | <hr/> |
| Total Liabilities and Surplus | \$21,121.70 | \$47,572.46 |

EXHIBIT II
TOWN OF LEBANON
Period of Nine Years Ended January 31, and
Comparative Balance Sheets
Eleven Months Ended December 31, 1944

| | January 31, 1936 | January 31, 1937 | January 31, 1938 | January 31, 1939 | January 31, 1490 | January 31, 1941 | January 31, 1942 | January 31, 1943 | January 31, 1944 | December 31, 1944 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| ASSETS | | | | | | | | | | |
| Cash | \$ 9,282.31 | \$ 6,242.63 | \$ 2,403.53 | \$ 3,602.82 | \$ 6,244.99 | \$ 7,327.69 | \$ 7,546.49 | \$14,903.65 | \$13,997.59 | \$41,948.69 |
| Accounts Receivable | 30,647.19 | 26,281.60 | 27,744.19 | 25,353.21 | 26,557.19 | 19,986.96 | 11,767.25 | 9,456.30 | 5,701.30 | 5,623.77 |
| Other Assets | 712.00 | 712.00 | | 1,166.42 | 200.80 | 6,746.74 | 2,627.28 | 1,422.81 | 1,422.81 | |
| Total Assets | \$ 40,641.50 | \$ 33,236.23 | \$30,147.72 | \$30,122.45 | \$33,002.98 | \$34,061.39 | \$21,941.02 | \$25,782.76 | \$21,121.70 | \$47,572.46 |
| Net Debt to Balance | 73,378.50 | 63,982.93 | 56,263.92 | 60,886.13 | 28,997.02 | 34,612.61 | 26,058.98 | | | |
| Total Assets | \$119,020.00 | \$ 97,219.16 | \$86,411.64 | \$91,008.58 | \$62,000.00 | \$68,674.00 | \$48,000.00 | \$25,782.76 | \$21,121.70 | \$47,572.46 |
| LIABILITIES | | | | | | | | | | |
| Accounts Payable | \$ | \$ 241.16 | \$ | \$ 8.58 | \$ | \$ | \$ | \$ | \$ 150.48 | \$ 994.00 |
| Special Bonus Tax—Polls | | | | | | | | | | |
| Unexpended Appro. | 20,020.00 | 19,978.00 | 32,411.64 | 28,000.00 | 22,000.00 | 28,674.00 | 18,000.00 | 10,000.00 | | 25,000.00 |
| Temporary Loans | | | | 20,000.00 | | | | | | |
| Bonds Outstanding | 99,000.00 | 77,000.00 | 54,000.00 | 43,000.00 | 40,000.00 | 40,000.00 | 30,000.00 | 15,000.00 | | |
| Total Liabilities | \$119,020.00 | \$ 97,219.16 | \$86,411.64 | \$91,008.58 | \$62,000.00 | \$68,674.00 | \$48,000.00 | \$25,000.00 | \$ 150.48 | \$25,994.00 |
| Surplus | | | | | | | | 782.76 | 20,971.22 | 21,578.46 |
| Total Liabilities and Surplus | \$119,020.00 | \$ 97,219.16 | \$86,411.64 | \$91,008.58 | \$62,000.00 | \$68,674.00 | \$48,000.00 | \$25,782.76 | \$21,121.70 | \$47,572.46 |

EXHIBIT III
TOWN OF LEBANON
Summary of Change

Reconciliation of Change in Surplus
January 31, 1944 and December 31, 1944
Surplus—December 31, 1944
Surplus—January 31, 1944

\$21,578.46
20,971.22
 \$ 607.24

Increase in Surplus **Reconciliation**

Increases Affecting Surplus:

Prior Years:

Taxes Added

\$ 232.28

Current Year:

Excess of Actual Over Estimated Revenues
 (Exhibit VII)

\$ 5,018.56

Unexpended Balances of Appropriations
 (Exhibit VI)

7,054.14

Added Taxes:

Before Commitment

\$1,612.72

After Commitment

680.99

2,293.71

14,366.41

\$14,598.69

Total Increases

EXHIBIT III (Continued)

| | |
|---|-------------|
| Decreases Affecting Surplus: | |
| January 31, 1944 Assets Used As Revenue: | |
| Cash Surplus | \$ 8,000.00 |
| Overdrafts of Appropriations: | |
| (Exhibit VI) | 4,568.64 |
| Property Bought By Town | 1,422.81 |
| | <hr/> |
| | \$13,991.45 |
| Total Decreases | <hr/> |
| Increase in Surplus | \$ 607.24 |

EXHIBIT IV
TOWN OF LEBANON
Statement of Indebtedness, Valuation and Taxes
Period of Ten Years

| Fiscal Year Ending: | Temporary Loans | Bonds | Surplus* or Net Debt | Valuation | Taxes Assessed .. | Uncollected .. Taxes | Unredeemed Taxes | Average | |
|------------------------|--------------------|--------------|----------------------------|----------------|----------------------|-------------------------|---------------------|-----------------------------|-----------------------------|
| | | | | | | | | Local Tax Rate Per \$100 | State Tax Rate Per \$100 |
| January 31, 1935 | \$ | \$122,000.00 | \$97,027.00 | \$7,698,780.00 | \$235,075.23 | \$ 1,660.28 | \$20,437.04 | \$2.97 | \$2.86 |
| January 31, 1936 | | 99,000.00 | 78,378.50 | 7,716,426.00 | 252,113.49 | 721.11 | 24,860.30 | 3.18 | 3.17 |
| January 31, 1937 | | 77,000.00 | 63,519.54 | 7,715,626.00 | 250,366.65 | 463.39 | 24,391.87 | 3.16 | 3.43 |
| January 31, 1938 | | 54,000.00 | 56,263.92 | 7,735,347.00 | 247,206.57 | 1,645.51 | 24,076.13 | 3.11 | 3.41 |
| January 31, 1939 | | 43,000.00 | 62,052.55 | 7,729,104.00 | 263,454.66 | 2,280.84 | 22,563.85 | 3.32 | 3.48 |
| January 31, 1940 | | 40,000.00 | 29,197.82 | 7,523,542.00 | 291,097.70 | 2,326.63 | 24,230.56 | 3.78 | 3.45 |
| January 31, 1941 | | 40,000.00 | 36,359.35 | 7,500,000.00 | 236,010.50 | 2,735.06 | 17,251.90 | 3.06 | 3.41 |
| January 31, 1942 | | 30,000.00 | 28,686.26 | 7,500,000.00 | 248,443.31 | 2,312.11 | 9,445.14 | 3.22 | 3.35 |
| January 31, 1943 | | 15,000.00 | 782.76* | 7,745,101.00 | 245,622.43 | 1,561.69 | 7,894.61 | 3.09 | 3.23 |
| January 31, 1944 | | | 20,971.22* | 7,835,005.00 | 230,092.63 | 1,649.39 | 4,051.91 | 2.85 | 3.03 |
| December 31, 1944 | | | 21,578.46* | 7,849,078.00 | 238,960.33 | 4,789.34 | 834.43 | 2.85 | 3.07 |

"Net Debt" Indicates Excess of Total Liabilities Over Total Assets.

"Surplus**" Indicates Excess of Total Assets Over Total Liabilities.

EXHIBIT VI
Comparative Statement of Appropriations and Expenditures
Period Ended December 31, 1944

| | Appropriation 1944 | Receipts and Other Credits | Total Amount Available | Cash Expenditures | Balance Unexpended | Overdrawn | Appropriation Carried To 1945 |
|----------------------------------|-----------------------|-------------------------------|------------------------------|----------------------|-----------------------|-----------|-------------------------------------|
| General Government: | | | | | | | |
| Town Officers' Salaries | \$ 5,200.00 | \$ 433.34 | \$ 5,633.34 | \$ 5,200.00 | \$ 433.34 | \$ 602.30 | |
| Town Clerk's Fees | | | | 602.30 | | | |
| Town Officers' Expenses | 3,000.00 | | 3,000.00 | 2,732.91 | 267.09 | | |
| Election and Registration | 1,000.00 | | 1,000.00 | 859.44 | 140.56 | | |
| Municipal Court Expense | 1,800.00 | | 1,800.00 | 1,213.62 | 586.38 | | |
| Town Hall Expense | 12,000.00 | | 12,000.00 | 12,402.30 | 402.30 | | |
| Expense Other Town Buildings | | | | 470.85 | | | |
| Protection of Persons and | | | | | | | |
| Property: | | | | | | | |
| Police Department | 13,300.00 | 379.70 | 13,679.70 | 12,734.50 | 945.20 | | |
| Fire Department | 500.00 | 23.00 | 523.00 | 435.92 | 87.08 | | |
| Blister Rust | 300.00 | | 300.00 | | 300.00 | | |
| Health: | | | | | | | |
| Health Department, Includes | | | | | | | |
| Hospitalization | 4,000.00 | | 4,000.00 | 3,926.65 | 73.35 | | |
| Visiting Nurse | 1,000.00 | | 1,000.00 | 1,000.00 | | | |
| Milk Inspection | 300.00 | | 300.00 | 300.00 | | | |
| Vital Statistics | 100.00 | | 100.00 | | 100.00 | | |
| Sewer Maintenance | 3,500.00 | 76.49 | 3,576.49 | 3,545.10 | 31.39 | | |
| Incinerator Survey | 500.00 | | 500.00 | | 500.00 | | |
| Highways and Bridges: | | | | | | | |
| Town Maintenance | 22,500.00 | 2,864.30 | 25,364.30 | 27,150.32 | 1,786.02 | | |
| Street Lighting | 10,500.00 | | 10,500.00 | 9,498.93 | 1,001.07 | | |
| Sidewalks | 3,000.00 | | 3,000.00 | 3,075.64 | 75.64 | | |
| State Aid Construction | 482.00 | | 482.00 | 482.76 | | | |
| Public Welfare: | | | | | | | |
| Old Age Assistance | 6,000.00 | 51.00 | 6,051.00 | 4,897.56 | 1,153.44 | | |
| Town Poor | 4,500.00 | 647.55 | 5,147.55 | 4,909.26 | 238.29 | | |
| Transient Camps | | 70.50 | 70.50 | 75.64 | | | |
| Libraries: | | | | | | | |
| Lebanon Library | 1,600.00 | | 1,600.00 | 1,600.00 | | | |
| West Lebanon Library | 700.00 | | 700.00 | 700.00 | | | |
| Patriotic Purposes: | | | | | | | |
| Memorial Day | 150.00 | | 150.00 | 143.70 | 6.30 | | |

EXHIBIT VI (Continued)
TOWN OF LEBANON
Comparative Statement of Appropriations and Expenditures
Period Ended December 31, 1944

| | Appropriation 1944 | Receipts and Other Credits | Total Amount Available | Cash Expenditures | Balance Unexpended | Overdrawn | Appropriation Carried To 1945 |
|------------------------------------|-----------------------|-------------------------------|------------------------------|----------------------|-----------------------|--------------------|-------------------------------------|
| Recreation: | | | | | | | |
| Parks and Playgrounds, Inc. | \$ 1,100.00 | \$ | \$ 1,100.00 | \$ 1,272.21 | \$ | \$ 172.21 | \$ |
| Band Concerts | | | | | | | |
| Public Service Enterprises: | | | | | | | |
| Lebanon Cemetery | 2,000.00 | | 2,000.00 | 2,000.00 | | | |
| Wst Lebanon Cemetery | 650.00 | | 650.00 | 650.50 | | 143.95 | |
| Airport Expenses | | | | 143.95 | | | |
| Interest on Indebtedness: | | | | | | | |
| Temporary Loans | 300.00 | | 300.00 | 226.67 | 73.33 | | |
| Indebtedness: | | | | | | | |
| Temporary Loans | | 60,000.00 | 60,000.00 | 60,000.00 | | | |
| Unclassified: | | | | | | | |
| Expense Town Owned Property | | | | 162.94 | | 162.94 | |
| Lake Sunapee Region Associa. | 200.00 | | 200.00 | 200.00 | | | |
| General Expense | 5,000.00 | | 5,000.00 | 5,746.53 | | 746.53 | |
| Overlay—Discounts & Abate. | 2,300.43 | | 2,300.43 | 1,183.11 | | 1,117.32 | |
| Other Government Units: | | | | | | | |
| County Tax | 17,225.90 | | 17,225.90 | 17,225.90 | | | |
| Lebanon Precinct | 11,000.00 | | 11,000.00 | 11,000.00 | | | |
| West Lebanon Precinct | 4,437.00 | | 4,437.00 | 4,437.00 | | | |
| School District: | | | | | | | |
| 1944-1945 | 136,630.00 | | 136,630.00 | 111,630.00 | | | 25,000.00 |
| Dog Licenses | | 1,233.87 | 1,233.87 | 1,016.90) | | | |
| Dog Damages | | | | 216.97) | | | |
| Total | \$276,775.33 | \$ 65,779.75 | \$342,555.08 | \$315,069.58 | \$ 7,054.14 | \$ 4,568.64 | \$ 25,000.00 |

EXHIBIT VII
TOWN OF LEBANON
Comparative Statement of Actual and Estimated
Revenues
Period Ended December 31, 1944

| | Revenues | | | |
|--------------------------------|-------------|-------------|------------|------------|
| | Estimated | Actual | Excess | Deficit |
| Surplus—Cash, January 31, 1944 | \$ 8,000.00 | \$ 8,000.00 | \$ | \$ |
| Interest and Dividend Tax | 3,500.00 | 3,883.38 | 383.38 | |
| Railroad Tax | 11,500.00 | 12,015.48 | 515.48 | |
| Savings Bank Tax | 2,000.00 | 1,551.43 | | 448.57 |
| Business Licenses and Permits | 500.00 | 590.00 | 90.00 | |
| Fines and Forfeits | 1,000.00 | 1,000.00 | | |
| Rent of Town Hall | 7,000.00 | 6,395.00 | | 605.00 |
| Rent of Other Buildings | | 120.00 | 120.00 | |
| Motor Vehicle Fees | 3,000.00 | 5,162.92 | 2,162.92 | |
| Lebanon Improvement Society | 10,000.00 | 10,000.00 | | |
| Interest on Taxes | | 57.28 | 57.28 | |
| Interest on Redemptions | | 241.75 | 241.75 | |
| Poll Tax Fees | | 111.00 | 111.00 | |
| Sale of Tax Deeded Property | | 160.00 | 160.00 | |
| Bounties | | 128.40 | 128.40 | |
| Sale of Town Property | | 1,600.00 | 1,600.00 | |
| Airport | | 26.00 | 26.00 | |
| Miscellaneous | | 475.92 | 475.92 | |
| Total | \$46,500.00 | \$51,518.56 | \$6,072.13 | \$1,053.57 |

SCHEDULE A
TOWN OF LEBANON
Summary of Cash Receipts and Expenditures
Period Ended December 31, 1944

Cash Receipts

From Local Taxes:

Property and Polls:

| | | |
|---------------|----|------------|
| Levy of 1932 | \$ | 2.00 |
| Levy of 1933 | | 2.00 |
| Levy of 1934 | | 4.00 |
| Levy of 1935 | | 4.00 |
| Levy of 1936 | | 5.00 |
| Levy of 1937 | | 8.00 |
| Levy of 1938 | | 8.00 |
| Levy of 1939 | | 27.00 |
| Levy of 1940 | | 30.00 |
| Levy of 1941 | | 57.50 |
| Levy of 1942 | | 96.50 |
| Levy of 1943 | | 743.77 |
| Levy of 1944 | | 228,618.81 |
| Levy of 1944 | | |
| Special Polls | | 11,183.00 |

\$240,789.58

| | |
|---------------------------|----------|
| Tax Sales Redeemed | 3,212.98 |
| Interest on Redemptions | 241.75 |
| Sales of Town and Tax | |
| Deeded Property | 1,760.00 |
| Interest on Current Taxes | 57.28 |
| Poll Tax Fees | 111.00 |

\$246,172.59

From State of New Hampshire:

| | | |
|---------------------------|----|-----------|
| Interest and Dividend Tax | \$ | 3,883.38 |
| Railroad Tax | | 12,015.48 |
| Savings Bank Tax | | 1,551.43 |
| Forest Fires | | 23.00 |
| Bounties | | 128.40 |

17,601.69

From The Town Clerk:

Motor Vehicle Permits:

| | | |
|--------------|----|----------|
| 1943-1944 | \$ | 31.97 |
| 1944-1945 | | 5,130.95 |
| | | |
| | \$ | 5,162.92 |
| Dog Licenses | | 1,233.87 |

6,396.79

SCHEDULE A (Continued)

Cash Receipts (Continued)

From Local Sources:

| | | | |
|------------------------------------|----|----------|----------|
| Business Licenses and Permits | \$ | 590.00 | |
| Municipal Court—Fines and Forfeits | | 1,000.00 | |
| Rent of Town Hall | | 6,395.00 | |
| Rent of Other Town Buildings | | 120.00 | |
| | | <hr/> | 8,105.00 |

Income From Departments:

| | | | |
|-------------------|----|----------|----------|
| Transient Camp | \$ | 70.50 | |
| Sewer Department | | 76.49 | |
| Town Maintenance | | 2,864.30 | |
| Police Department | | 379.70 | |
| Airport | | 26.00 | |
| | | <hr/> | 3,416.99 |

Refunds:

| | | | |
|-------------------------|----|--------|----------|
| Town Officers' Salaries | \$ | 433.34 | |
| Town Poor | | 647.55 | |
| Old Age Assistance | | 51.00 | |
| | | <hr/> | 1,131.89 |

Other Revenues:

Lebanon Improvement Society \$ 10,000.00

Misellaneous:

| | | | |
|------------------------|----|--------|-----------|
| Sale of Maps | \$ | 20.40 | |
| Telephone Refunds | | 387.38 | |
| Sale of Town Histories | | 2.50 | |
| Primary Filing Fees | | 20.00 | |
| Refund—Harris Estate | | 45.64 | |
| | | <hr/> | \$ 475.92 |

Temporary Loans

10,475.92
60,000.00

| | |
|-------------------------------|--------------|
| Total Cash Receipts | \$353,300.87 |
| Cash on Hand—January 31, 1944 | 13,997.59 |
| | <hr/> |
| Grand Total | \$367,298.46 |

SCHEDULE A (Continued)
TOWN OF LEBANON
Summary of Cash Receipts and Expenditures
Period Ended December 31, 1944

| Expenditures | | |
|--|--------------|--|
| General Government: | | |
| Town Officers' Salaries | \$ 5,200.00 | |
| Town Clerk's Fees | 602.30 | |
| Town Officers' Expenses | 2,732.91 | |
| Election and Registration | 859.44 | |
| Municipal Court Expenses | 1,213.62 | |
| Town Hall Expenses | 12,402.30 | |
| Expense Other Town Buildings | 470.85 | |
| | \$ 23,481.42 | |
| Protection of Persons and Property: | | |
| Police Department | \$ 12,734.50 | |
| Fire Department | 435.92 | |
| Damage by Dogs | 216.97 | |
| | 13,387.39 | |
| Health: | | |
| Health Department | \$ 514.65 | |
| Hospitalization | 3,412.00 | |
| Visiting Nurse | 1,000.00 | |
| Milk Inspection | 300.00 | |
| Vital Statistics | | |
| Sewer Maintenance | 3,545.10 | |
| | 8,771.75 | |
| Highways and Bridges: | | |
| Town Maintenance | \$ 27,150.32 | |
| Street Lighting | 9,498.93 | |
| Sidewalks | 3,075.64 | |
| State Aid Construction | 482.76 | |
| | 40,207.65 | |
| Public Welfare: | | |
| Old Age Assistance | \$ 4,897.56 | |
| Town Poor | 4,909.26 | |
| Transient Camps | 75.64 | |
| | 9,882.46 | |
| Libraries: | | |
| Lebanon Library | \$ 1,600.00 | |
| West Lebanon Library | 700.00 | |
| | 2,300.00 | |

SCHEDULE A (Continued)
Summary of Cash Receipts and Expenditures
Period Ended Dec. 31, 1944

Expenditures (Continued)

| | | |
|------------------------------------|--------------|--------------|
| Patriotic Purposes: | | |
| Memorial Day Exercises | | 143.70 |
| Recreation: | | |
| Parks and Playgrounds | \$ 972.21 | |
| Band Concerts | 300.00 | |
| | | 1,272.21 |
| Public Service Enterprises: | | |
| Lebanon Cemetery | \$ 2,000.00 | |
| West Lebanon Cemetery | 650.00 | |
| Airport Expense | 143.95 | |
| | | 2,793.95 |
| Interest on Indebtedness: | | |
| On Temporary Loans | | 226.67 |
| Indebtedness: | | |
| Payments on Temporary Loans | | 60,000.00 |
| Special Bonus Taxes | | 11,183.00 |
| Unclassified: | | |
| Tax Titles | \$ 111.82 | |
| Expense on Town Owned Property | 162.94 | |
| Refunds—Overpaid Taxes | 18.00 | |
| General Expense | 5,746.53 | |
| Dartmouth Lake Sunapee Region | 200.00 | |
| | | 6,239.29 |
| Accounts Payable: | | |
| Withholding Taxes 1943 | | 150.48 |
| Other Governmental Units: | | |
| County Tax | \$ 17,225.90 | |
| Lebanon Precinct | 11,000.00 | |
| West Lebanon Precinct | 4,437.00 | |
| School District: | | |
| 1944-1945 Appropriation | 111,630.00 | |
| Dog Licenses | 1,016.90 | |
| | | \$145,309.80 |
| Total Cash Expenditures | | \$325,349.77 |
| Cash on Hand—December 31, 1944 | | 41,948.69 |
| Grand Total | | \$367,298.46 |

SCHEDULE A—1
TOWN OF LEBANON
Herbert Palumbo—Treasurer

Summary of Cash Book

| | | |
|--|----|--------------|
| Balance—January 31, 1944 | \$ | 13,997.59 |
| Receipts—Year Ended December 31, 1944 | | 353,300.87 |
| | | \$367,298.46 |
| Payments—Year Ended December 31, 1944 | | 325,349.77 |
| | | \$ 41,948.69 |

**Summary of Bank Activity and
Proof of Treasurer's Balance**

| | | |
|--|----|--------------------------------------|
| Balance in National Bank of Lebanon as per Bank State- ment—January 31, 1944 | \$ | 15,642.49 |
| Deposits as per Bank Statement | | 352,867.53 |
| | | \$368,510.02 |
| Checks Paid During Year: | | |
| Previous Years' | \$ | 1,644.90 |
| Current Years' | | 309,142.75 |
| | | 310,787.65 |
| Balance in National Bank of Lebanon as per Statement— December 31, 1944 | \$ | 57,722.37 |
| Less: Outstanding Checks | | 16,207.02 |
| | | Balance in Bank—December 30, 1944 |
| | \$ | 41,515.35 |
| Cash on Hand, December 30, 1944 | | 433.34 |
| | | Cash Book Balance, December 30, 1944 |
| | \$ | 41,948.69 |

SCHEDULE A—2
TOWN OF LEBANON
General Expenses—1944

Payments:

| | |
|--|------------|
| Purchase of Town Dump | \$2,000.00 |
| Expenses and Care of Town Dump | 1,123.75 |
| Town Reports | 681.50 |
| Legal Fees | 353.28 |
| Audit | 245.44 |
| Maps | 130.05 |
| Register of Deeds, Etc. | 112.64 |
| Property and Poll Tax Listing Expense | 140.00 |
| Trust Fund Expense | 75.00 |
| Civilian Defense | 378.45 |
| Selectmen's Petty Cash Fund | 95.00 |
| Miscellaneous | 411.42 |

| | |
|-------|-------------|
| Total | \$ 5,746.53 |
|-------|-------------|

SCHEDULE B
TOWN OF LEBANON
Tax Levy of 1944
Summary of Warrant
As of December 31, 1944

Taxes Committed to Collector

Tax Levy as Approved by Tax Commission:

| | |
|---------------------|--------------|
| Property Taxes | \$208,000.57 |
| Poll Taxes, Regular | 5,600.00 |
| Poll Taxes, Special | 8,685.00 |
| Precinct Taxes | 15,724.76 |
| Bank Stock Taxes | 950.00 |

\$238,960.33

| | |
|------------------------|--------|
| Less: Under-Assessment | 153.28 |
|------------------------|--------|

\$238,807.05

Additional Taxes in Commitment:

| | |
|---------------------|-------------|
| Poll Taxes, Regular | \$ 1,752.00 |
| Poll Taxes, Special | 3,042.00 |
| Bank Stock Taxes | 14.00 |

4,808.00

Added Taxes—After Commitment:

| | | | |
|----------------|----|--------|-------------|
| Property | \$ | 245.13 | |
| Polls @ \$2.00 | | 388.00 | |
| Polls @ \$3.00 | | 609.00 | |
| Precinct | | 47.86 | |
| | | | \$ 1,289.99 |

Total Commitment to Collector \$244,905.04

Credits to Commitment

| | |
|--------------------------|--------------|
| Remittances to Treasurer | \$239,801.81 |
| Abatements | 686.29 |

Uncollected Taxes:

| | | |
|----------------|-------------|----------|
| Property | \$ 2,670.94 | |
| Polls, Regular | 752.00 | |
| Polls, Special | 994.00 | |
| | | 4,416.94 |

Total Credits \$244,905.04

SCHEDULE B—1

TOWN OF LEBANON

Summary of Special Bonus Taxes — 1944

-Dr.-

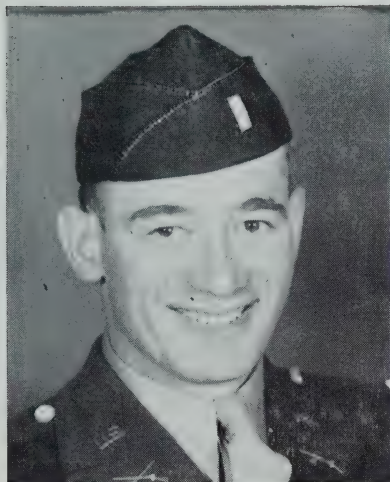
| | |
|---------------------------------------|--------------|
| Special Bonus Taxes as Com- mitted | \$ 11,727.00 |
| Added Taxes | 609.00 |

Total \$12,336.00

-Cr.-

| | |
|--|--------------|
| Remittances to Town Treasurer and paid to State of New Hampshire | \$ 11,183.00 |
| Abatements | 159.00 |
| Uncollected, December 31, 1944 | 994.00 |

Total \$12,336.00



LIEUT. JOHN DRAKE
Died in service.



SGT. CLYDE B. MORSE
Died in service.



ENS. ROLAND R. LEAVITT
Died in service.



KINKAJOU, the Cat Who Fights Polio (Pet

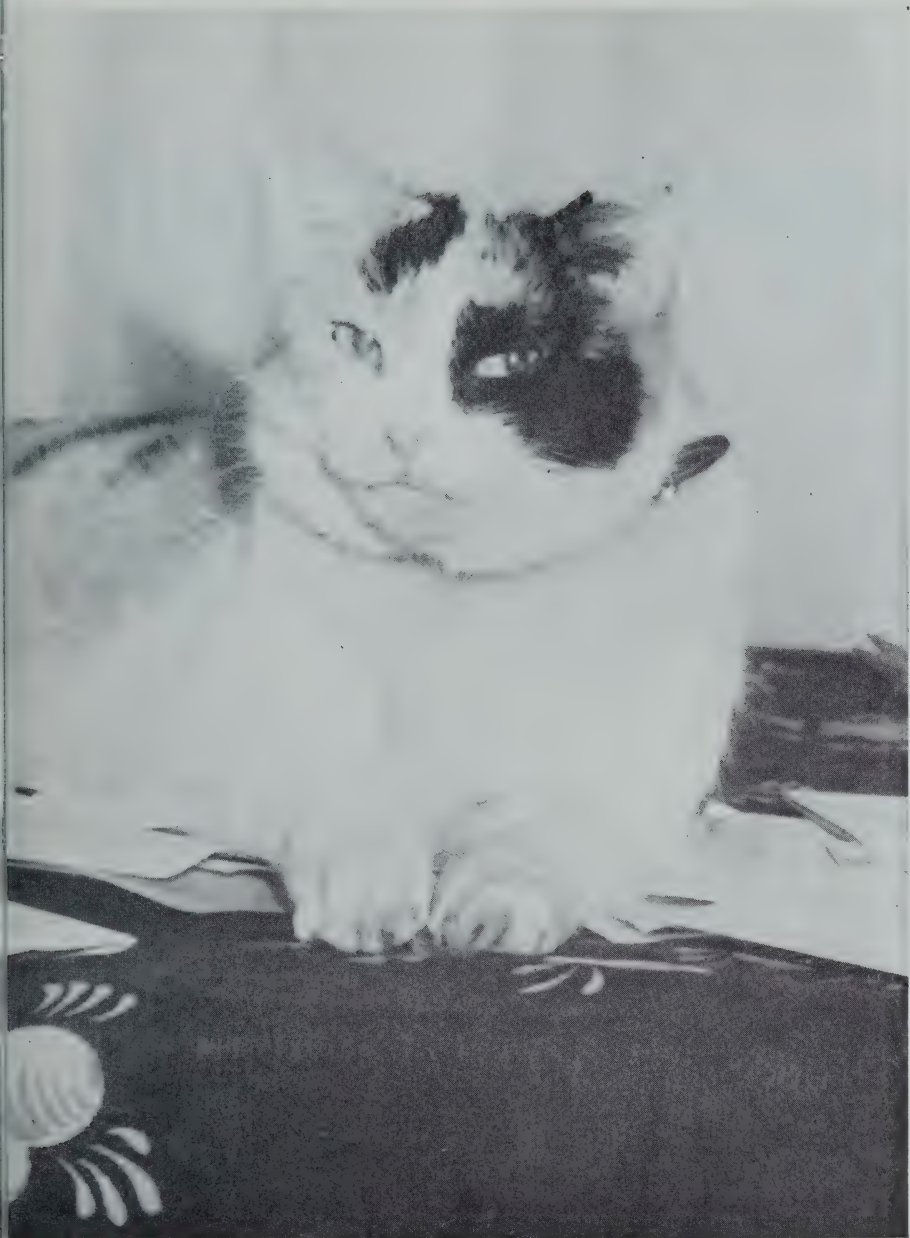
Kinkajou (intimately known as Kink) is the philanthropic cat who put I with her Animals' Drive to Lick the Polio Bug. Kink suggested this idea to her Bank St. to have a dish of tea and some cookies and to leave their contribu tually collected \$12. She was so thrilled that every year after that she plugg chester Union, and the Associated Press and through the six years she and he just finished Feb. 15, 1945, netted Kink \$421.10, \$48.25 of which went into the

She has the largest correspondence of any cat in the world, and among pet cat at the Hotel Algonquin in New York City, and several mascots in the

During her drives she receives letters from all kinds of animals including all over the country telling about her unique animals' drive.

As Kink herself admits, she lets her mistress do all the work while she

She is amazed to find that human beings, who, she thinks are often dumb help polio victims. She finds in their letters much evidence that people love human beings and animals have the promise of a happier future.



Erma M. Gates, 34 Bank St., Lebanon, N. H.)

mon on the map so far as the annual infantile paralysis campaign is concerned, stress in January, 1940 and a small group of friends came to their home at 34 s in the old silver pitcher. Kink hoped to make three or four dollars and acner publicity in many papers, with especial assistance of the Free Press, Man-imals' drive have turned into the Lebanon campaign almost \$900. The drive record fund because Concord animals collected that much for Kink.

most famous contributors have been Fala, President Roosevelt's dog, Rusty, ned forces, including a dog who had 600 flying hours to his credit in Italy.

e lowly skunk, many snapshots of pet animals, and newspaper clippings from

s on her "lorrels" and takes all the credit.

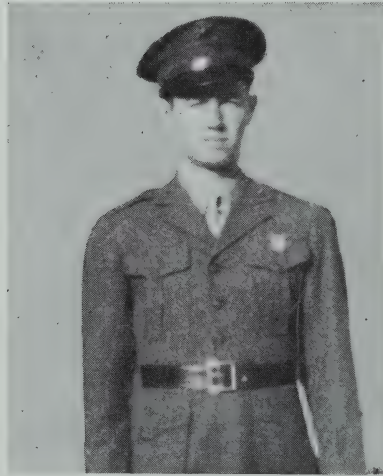
d unfeeling, enter so enthusiastically into the spirit of her animals' project to care for their pets devotedly, and this gives Kink a great hope that both long live Lebanon and Kink!



ALBERT J. MCGONIS
Died in service.



ROBERT WALLACE
Died in service.



HAROLD L. WOOD
Died in service.

SCHEDULE B—2
TOWN OF LEBANON
Summary of Previous Years' Tax Warrants
As of December 31, 1944

| | Year of Levy | | | |
|-------------------------------------|--------------|----------|----------|------------------|
| | 1943 | 1942 | 1941 | 1940 Prior Years |
| DR. | | | | |
| Uncollected Taxes—January 31, 1944 | \$1,074.39 | \$326.50 | \$181.50 | \$67.00 |
| Added During Year | 143.78 | 12.50 | 7.00 | 9.00 |
| | \$1,218.17 | \$339.00 | \$188.50 | \$60.00 |
| CR. | | | | |
| Total Debits | | | | |
| Remittances to Treasurer | \$ 743.77 | \$ 96.50 | \$ 57.50 | \$30.00 |
| Taxes Abated During Year | 318.50 | 122.00 | 59.00 | 22.00 |
| Uncollected Taxes—December 31, 1944 | 155.90 | 120.50 | 72.00 | 24.00 |
| | \$1,218.17 | \$339.00 | \$188.50 | \$76.00 |
| Total Credits | | | | \$60.00 |

SCHEDULE B—3
TOWN OF LEBANON
Summary of Tax Title Account
As of December 31, 1944

| | | |
|---------------------------------------|-------------|-------------|
| -Dr.- | | |
| Unredeemed Taxes, January 31, 1944 | | \$ 4,051.91 |
| -Cr.- | | |
| Remittances to Treasurer | \$3,212.98 | |
| Abatements | 4.50 | |
| | | |
| Unredeemed Taxes, | | |
| December 31, 1944 | | |
| Levy of 1943 | \$601.73 | |
| Levy of 1942 | 217.55 | |
| Levy of 1941 | 15.15 | |
| | 834.43 | |
| Total Credits | \$ 4,051.91 | |

SCHEDULE C
TOWN OF LEBANON
Summary of Town Clerk's Motor Vehicle Permit and Dog
License Accounts
Fiscal Year Ended December 31, 1944

DR.

| | | | |
|---------------------------------------|----|----------|-------------|
| Motor Vehicle Permits Issued: | | | |
| 1943-44 Permits | \$ | 34.86 | |
| 1944-45 Permits | | 5,127.56 | |
| | | 5,162.42 | \$ 5,162.42 |
| Dog Licenses Issued: | | | |
| 580 Licenses | \$ | 1,348.66 | |
| Less: Fees retained | | | |
| 580 @ 20c | | 116.00 | |
| | | 1,232.66 | |
| | | | \$ 6,413.08 |
| Cash on Hand January 31, 1944: | | | |
| a/c 1943-44 Motor Vehicle Permits | \$ | .50 | |
| a/c 1943 Dog Licenses | | 1.21 | |
| | | 1.71 | |
| | | | \$ 6,396.79 |

CR.

| | | | |
|----------------------------------|----|----------|-------------|
| Remittances to Treasurer: | | | |
| a/c Motor Vehicle Permits | | | |
| 1943-44 | \$ | 31.97 | |
| 1944-45 | | 5,130.95 | |
| a/c Dog Licenses | | 1,233.87 | |
| | | 6,396.79 | \$ 6,396.79 |

SCHEDULE D
TOWN OF LEBANON
Summary of Trust Fund Principal, Income and Investments
Period Ended December 31, 1944

| | Library Funds | | Old Ladies Funds | | Flag Funds | | Cemetery Funds | | Totals | |
|---------------------------|---------------|-----------|------------------|---------|------------|---------|----------------|------------|-------------|------------|
| | Principal | Income | Principal | Income | Principal | Income | Principal | Income | Principal | Income |
| Balance—January 31, 1944 | \$22,744.83 | \$ 419.46 | \$1,587.32 | \$43.72 | \$300.00 | \$18.85 | \$45,010.53 | \$5,108.66 | \$69,642.68 | \$5,171.23 |
| Added During Period | | | 28.64 | 6.36 | | | 2,158.58 | 923.74 | 2,158.58 | 1,378.20 |
| Withdrawn During Period | \$22,744.83 | \$419.46 | \$1,587.32 | \$72.36 | \$300.00 | \$25.21 | \$47,169.11 | \$6,032.40 | \$71,810.26 | \$6,549.43 |
| | | 419.46 | 16.56 | 4.50 | | | 1,029.47 | 1,469.99 | | 1,469.99 |
| Balance—December 31, 1944 | \$22,744.83 | \$ | \$1,587.32 | \$55.80 | \$300.00 | \$20.71 | \$47,169.11 | \$5,002.93 | \$71,801.26 | \$5,079.44 |
| INVESTMENTS | | | | | | | | | | |
| Savings Banks: | | | | | | | | | | |
| New Hampshire Savings | \$ 6,117.70 | \$ | \$ 812.00 | \$16.24 | \$300.00 | \$20.71 | \$ 6,077.03 | \$1,232.29 | \$13,306.73 | \$1,269.24 |
| Mascoma | 10,443.38 | | 775.32 | 39.56 | | | 25,237.37 | 1,289.62 | 36,456.07 | 1,329.18 |
| Merrimack County | | | | | | | 2,300.00 | 1,036.13 | 2,300.00 | 1,036.13 |
| Amoskeag | 2,000.00 | | | | | | 1,700.00 | 385.90 | 3,700.00 | 385.90 |
| Dartmouth | 4,183.75 | | | | | | 7,854.71 | 1,058.99 | 12,038.46 | 1,058.99 |
| U. S. Defense Bonds | | | | | | | 4,000.00 | | 4,000.00 | |
| Total Investments | \$22,744.83 | \$ | \$1,587.32 | \$55.80 | \$300.00 | \$20.71 | \$47,169.11 | \$5,002.93 | \$71,801.26 | \$5,079.44 |

SCHEDULE D—1
TOWN OF LEBANON
New Trust Funds Created
Period Ended December 31, 1944

| Cemetery Funds | How Invested | Account or Security No. | Amount |
|-------------------------------|------------------------|----------------------------|-------------------|
| | | | \$ |
| Alice B. Dewey | Mascoma Savings Bank | 10776 | 50.00 |
| Eustace L. Favrey | Dartmouth Savings Bank | 30967 | 50.00 |
| Mary Chase Biathrow | Dartmouth Savings Bank | 30984 | 150.00 |
| D. B. Emerson | Dartmouth Savings Bank | 31063 | 179.29 |
| B. Smith & Y. Miller | Dartmouth Savings Bank | 31064 | 179.29 |
| George Poland | Dartmouth Savings Bank | 31277 | 75.00 |
| Ernest Fontaine | Dartmouth Savings Bank | 31278 | 50.00 |
| East Lebanon Endeavor Society | Dartmouth Savings Bank | 31368 | 125.00 |
| Rena Greenan | U. S. Defense Bond | C2612683G | 100.00 |
| Frank Longever | U. S. Defense Bond | C2692653G | 100.00 |
| Nathan Z. Spaulding | U. S. Defense Bond | C2736507G | 100.00 |
| Mabel Spaulding | U. S. Defense Bond | C2736508G | 100.00 |
| Leda Hubbard | U. S. Defense Bond | C2738619G | 100.00 |
| Kate Starr | U. S. Defense Bond | C3098436G | 100.00 |
| William Lynch | U. S. Defense Bond | C3098437G | 100.00 |
| Alice E. Greenough | U. S. Defense Bond | C3099367G | 100.00 |
| A. L. Harvey | U. S. Defense Bond | C3100142G | 100.00 |
| Margaret Wood | U. S. Defense Bond | C3100530G | 100.00 |
| Emily P. Smith | U. S. Defense Bond | C3160146G | 100.00 |
| Harry K. Davis | U. S. Defense Bond | C3163570G | 100.00 |
| Lucy P. Smith | U. S. Defense Bond | C2693124G | 50.00 |
| F. C. Smith & Levi Locke | U. S. Defense Bond | C2693124G | 50.00 |
| Total | | | \$2,158.58 |

SCHEDULE D—2
TOWN OF LEBANON
Trust Fund Principal and Income Invested, and Interest Return
Period Ended December 31, 1944

| Fund | Invested | | Total | Income During Period | Percent of Return |
|-----------------|--------------------|--------------------|--------------------|-------------------------|----------------------|
| | Principal | Income | | | |
| Library Funds | \$22,744.83 | \$ | \$22,744.83 | \$ 419.46 | \$ 1.84 |
| Old Ladies Fund | 1,587.32 | 55.80 | 1,643.12 | 28.64 | 1.74 |
| Flag Fund | 300.00 | 20.71 | 320.71 | 6.36 | 1.98 |
| Cemetery Funds | 47,169.11 | 5,002.93 | 52,172.04 | 923.74 | 1.77 |
| Totals | \$71,801.26 | \$ 5,079.44 | \$76,880.70 | \$ 1,378.20 | \$ 1.79 |

SCHEDULE D—3
TOWN OF LEBANON
Trust Fund Income Checking Account
Period Ended December 31, 1944

| | | |
|--------------------------------------|----|-------------|
| Unexpended Balance—January 31, 1944 | \$ | 249.69 |
| Receipts During Year: | | |
| Income from Trust Funds | \$ | 1,469.99 |
| Rent of Eldridge Estate | | 168.00 |
| Interest on Income Account | | |
| Bond | | 2.50 |
| | | 1,640.49 |
| Total | \$ | 1,890.18 |
| Disbursements During Year: | | |
| Lebanon Public Library | \$ | 450.41 |
| Care of Cemetery Lots, Lebanon | | 853.31 |
| Care of Eldridge Lot | | 20.00 |
| Care of Cemetery Lost, West | | |
| Lebanon | | 176.16 |
| Taxes on Eldridge Lot | | 86.10 |
| Old Ladies Benefits | | 16.56 |
| Unitarian Society | | 30.95 |
| Flag for Memorial Hall | | 4.50 |
| | | \$ 1,637.99 |
| Unexpended Balance—December 31, 1944 | | 252.19 |
| Total | \$ | 1,890.18 |
| Proof of Balance | | |
| Balance per Bank Statement, National | | |
| Bank of Lebanon, Feb. 1, 1945 | \$ | 1,232.61 |
| Less: Checks Outstanding: | | |
| No. 69 | \$ | 176.16 |
| No. 71 | | 30.95 |
| No. 73 | | 873.31 |
| | | 1,080.42 |
| Balance per Checking Account, | | |
| December 31, 1944 | \$ | 152.19 |
| U. S. Defense Bond No. C940331G | | 100.00 |
| Balance on Hand—December 31, 1944 | \$ | 252.19 |

SCHEDULE D—4
TOWN OF LEBANON
Summary of Receipts and Expenditures—
Eldridge Land Account
Period Ended December 31, 1944

| Receipts: | | |
|-----------------------|----|-----------|
| February 19, 1944 | | |
| Olive Marcotte | \$ | 12.00 |
| September 5, 1944 | | |
| Town of Lebanon | | 100.00 |
| September 18, 1944 | | |
| Eva C. Wilcox | | 14.00 |
| December 1, 1944 | | |
| Archie Mayette | | 12.00 |
| December 2, 1944 | | |
| Blanche Simons. | | 30.00 |
| | | \$ 168.00 |
| Distribution: | | |
| Town of Lebanon—Taxes | \$ | 86.10 |
| Cemetery Committee | | 20.00 |
| Unitarian Society | | 30.95 |
| Lebanon Library | | 30.95 |
| | | \$ 168.00 |

SCHEDULE E
TOWN OF LEBANON
Financial Report of Lebanon Cemetery Committee
Period Ended December 31, 1944

| Balance on Hand—January 31, 1944 | | \$ 2,365.19 |
|----------------------------------|----|-------------|
| Receipts During Period: | | |
| Town Appropriation | \$ | 2,000.00 |
| Trust Fund Income | | 873.31 |
| Sale of Lots | | 250.00 |
| Foundations | | 215.35 |
| Care of Lots | | 1,836.69 |
| | | 5,175.35 |
| | | \$ 7,540.54 |

Expenditures During Period:

| | | |
|--|-------------|----------|
| Payrolls | \$ 4,782.28 | |
| Truck Expense | 219.49 | |
| Tools and Repairs | 106.25 | |
| Insurance | 58.72 | |
| Cement | 34.25 | |
| Water Rent | 42.81 | |
| Grass Seeds and Plants, etc. | 31.60 | |
| Postage and Supplies | 44.00 | |
| | | 5,319.40 |
| Balance on Hand—December 31, 1944 | \$ 2,221.14 | |
| Proof of Balance | | |
| Balance per Bank Statement, National Bank of Lebanon, Dec. 31, 1944 | \$ 1,417.77 | |
| Less Checks Outstanding | | |
| No. 7290 | \$ 5.58 | |
| No. 7295 | 28.80 | |
| No. 7297 | 8.80 | |
| No. 7298 | 3.30 | |
| No. 7300 | 45.70 | |
| | | 92.18 |
| Balance—Checking Account— December 31, 1944 | \$ 1,325.59 | |
| Cash on Hand not deposited | 895.55 | |
| Balance on Hand December 31, 1944 | \$ 2,221.14 | |

SCHEDULE E—1**TOWN OF LEBANON****West Lebanon Cemetery Association****Period Ended December 31, 1944**

| | | |
|---|-------------|--|
| Cash in Bank and on Hand, January 31, 1944 | \$ 1,815.80 | |
| Receipts February 1 to December 31, 1944 | 1,799.06 | |
| | \$ 3,614.86 | |
| Payments: February 1 to December 31, 1944 | 1,048.57 | |
| Total | \$ 2,566.29 | |

Proof of Treasurer's Balance

| | | |
|---|-------------------|--------------------------------------|
| Balance per Bank Statement, National Bank of Lebanon, December 30, 1944 | \$ 2,380.70 | |
| Less: Checks Outstanding | -0- | |
| Total | <u> </u> | \$ 2,380.70 |
| Cash on Hand: | | |
| Cash | \$ 9.43 | |
| Trust Fund Income Check | 176.16 | |
| | <u> </u> | 185.59 |
| Total | | <u> </u> \$ 2,566.29 |

SCHEDULE E—2

TOWN OF LEBANON

Financial Report of Public Library

Period Ended December 31, 1944

| | | |
|---|-------------------|-------------|
| Balance on Hand—January 31, 1944 | | \$ 1,386.30 |
| *Receipts During Period: | | |
| Appropriation | \$ 1,600.00 | |
| William S. Carter Estate | 340.00 | |
| Maria H. White Fund Dividend | 15.00 | |
| Fines | 55.00 | |
| | <u> </u> | 2,010.00 |
| | | \$ 3,396.30 |
| Disbursements During Year: | | |
| Librarian | \$ 701.03 | |
| Assistant to Librarian | 474.21 | |
| Janitor | 440.00 | |
| Fuel, Light and Water | 376.81 | |
| Books and Magazines | 414.77 | |
| Withholding Taxes | 26.37 | |
| Miscellaneous | 440.92 | |
| | <u> </u> | 2,874.11 |
| Cash Book Balance—December 31, 1944 | | \$ 522.19 |
| Proof of Balance | | |
| Balance in National Bank of Lebanon as per Statement December 9, 1944 | | \$ 798.56 |

Less: Outstanding Checks:

| | | | |
|----------|----|-------|--------|
| No. 2265 | \$ | 40.00 | |
| No. 2266 | | 38.00 | |
| No. 2267 | | 9.25 | |
| No. 2268 | | 63.73 | |
| No. 2269 | | 10.95 | |
| No. 2270 | | 57.45 | |
| No. 2271 | | 56.99 | |
| | | | 276.37 |

Cash Book Balance—December 31, 1944 \$ 522.19

* Does not include 1944 trust fund income received in 1945

SCHEDULE E—3

TOWN OF LEBANON

Summary of Library Funds Held By Library Trustees

Period Ended December 31, 1944

| Fund | | Amount |
|---------------------------|--------------------------------|------------|
| Universalist Society Fund | New Hampshire Savings Bank | \$ 300.00 |
| Maria H. White Fund | New Hampshire Savings Bank | 1,000.00 |
| Maria H. White Fund | 5 Shares Nat'l Bank of Lebanon | 500.00 |
| Bela Eastman Fund | New Hampshire Savings Bank | 200.00 |
| William S. Ela Fund | Amoskeag Savings Bank | 400.00 |
| William S. Ela Fund | Land—Rear of Library | 300.00 |
| E. A. Tenney Fund | New Hampshire Savings Bank | 300.00 |
| David T. Ross Fund | Mascoma Savings Bank | 100.00 |
| Emily Perrin Fund | Amoskeag Savings Bank | 100.00 |
| Charles M. Hildreth Fund | Dartmouth Savings Bank | 2,500.00 |
| Charles M. Hildreth Fund | Mascoma Savings Bank | 2,500.00 |
| Margaret S. Lathrop Fund | Mascoma Savings Bank | 302.56 |
| Hannah M. Wood Fund | Mascoma Savings Bank | 50.00 |
| Alice B. Dewey Fund | Dartmouth Savings Bank | 500.00 |
| | Total | \$9,052.56 |

SCHEDULE E—4
TOWN OF LEBANON
Summary of Receipts and Expenditures—
Municipal Court
Period Ended December 31, 1944

Cash on Hand—January 31, 1944 \$ 773.89

Received During Period:

| | |
|--------------------|------------|
| Fines | \$1,357.10 |
| Costs | 1,275.66 |
| Bail | 1,941.50 |
| Support and Sundry | 1,045.00 |
| Restitution | 115.44 |

5,734.70

\$ 6,508.59

Payments During Period:

| | |
|--------------------------|-----------|
| Officers' Fees | \$ 311.80 |
| Special Justice | 15.00 |
| Motor Vehicle Department | 904.80 |
| Expense and Supplies | 89.28 |
| Commitments | 193.50 |
| Restitution | 135.74 |
| Town of Lebanon | 1,000.00 |
| Bail Returned | 1,922.00 |
| Witness Fees | 28.16 |
| Support and Sundry | 1,164.00 |

5,764.28

Balance on Hand, December 31, 1944 \$ 744.31

Proof of Balance

Balance per Statement, National
 Bank of Lebanon, December
 31, 1944 \$ 743.02

Less: Checks Outstanding 43.71

Reconciled Bank Balance \$ 699.31

**Undeposited Cash, December 31,
 1944** 49.50

\$ 748.81

Excess Cash on Hand 4.50

Total \$ 744.31

**SCHEDULE F
TOWN OF LEBANON
Town Officers' Surety Bonds
1944**

| Serial Number | Principal Amount | Term Beginning |
|---|---------------------------------------|-------------------|
| Tax Collector: Milo L. Knight | \$10,000.00 | March 14, 1944 |
| | In Possession of State Tax Commission | |
| Treasurer: Herbert V. Palumbo The Century Indemnity Co. | \$15,000.00 | March 14, 1944 |
| Town Clerk: Joseph C. Smith The Century Indemnity Co. | \$ 5,000.00 | March 14, 1944 |
| Water Commissioner: Harry Manson The Century Indemnity Co. | \$ 2,000.00 | April 1, 1944 |
| Clerk of Municipal Court: Ernest P. Conlon The Century Indemnity Co. | \$ 500.00 | November 20, 1944 |
| Trustees of Trust Funds: Milo L. Knight Bert P. Shores Maude B. Marston | No Bond No Bond No Bond | |

SCHEDULE 1

Town Officers' Salaries

| | | |
|----------------------|----------|-------------|
| Joseph B. Perley | | \$ 1,925.00 |
| Julius E. Hazen | | 458.33 |
| Henry H. Rogers | | 458.33 |
| Milo L. Knight | | 1,650.00 |
| Herbert V. Palumbo | | 275.00 |
| | | <hr/> |
| | | \$ 4,766.66 |
| Joseph C. Smith | \$500.00 | |
| C. L. Brewster | 102.30 | |
| | <hr/> | 602.30 |
| | | <hr/> |
| (Above paid by fees) | | \$ 5,368.96 |

SCHEDULE 2

Town Officers' Expenses

| | |
|------------------|-------------|
| Joseph B. Perley | \$ 275.00 |
| Henry H. Rogers | 100.00 |
| Julius E. Hazen | 91.74 |
| Payroll | 1,425.00 |
| Supplies | 684.07 |
| Miscellaneous | 157.10 |
| | <hr/> |
| | \$ 2,732.91 |

SCHEDULE 3

Election and Registration

| | |
|----------------------------|-----------|
| Supervisors | \$ 275.00 |
| Ballot Clerks | 350.00 |
| Supplies and Miscellaneous | 234.44 |
| | <hr/> |
| | \$ 859.44 |

SCHEDULE 4

Municipal Court Expenses

| | |
|-------------------------------------|-------------|
| Norris Cotton, Judge | \$ 33.34 |
| Mark E. Powers, Judge | 566.66 |
| Ernest P. Conlon, Clerk | 112.50 |
| Ernest P. Conlon, Probation Officer | 450.00 |
| Supplies and Miscellaneous | 51.12 |
| | <hr/> |
| | \$ 1,213.62 |

SCHEDULE 5
Town Hall Expenses

| | |
|-------------------------|-------------|
| Payroll | \$ 4,013.50 |
| Lights | 2,246.90 |
| Coal | 1,294.90 |
| Insurance | 289.64 |
| Supplies | 1,623.18 |
| Repairs and Maintenance | 2,934.18 |
| | \$12,402.30 |

SCHEDULE 6
Expense of Other Town Buildings

| | |
|------------------------------|-----------|
| Coal and Wood, G. A. R. Hall | \$ 286.71 |
| Repairs and Maintenance | 184.14 |
| | \$ 470.85 |

SCHEDULE 7
Expense of Property Owned by Town

| | |
|-------------------------------------|-----------|
| Maintenance, Insurance and Supplies | \$ 162.94 |
| Credits to account | 120.00 |
| | \$ 42.94 |

SCHEDULE 8
Police Department

| | |
|---|-------------|
| Payroll | \$11,477.62 |
| Insurance | 224.88 |
| Telephone and Lights | 354.97 |
| Supplies and Equipment | 677.03 |
| | \$12,734.50 |
| Credits to account, Bicycle Registrations, etc. | 379.70 |
| | \$12,354.80 |

SCHEDULE 9
Fire Department

| | |
|--------------------------------------|-----------|
| Payroll | \$ 200.23 |
| Supplies | 60.25 |
| Insurance | 38.69 |
| Fires out of precinct, 1944 | 136.75 |
| | \$ 435.92 |
| Reimbursed for fighting forest fires | 23.00 |
| | \$ 412.92 |

SCHEDULE 10

Health Department, Including Hospitalization

| | |
|-------------------------|-------------|
| Hospitalization . . | \$ 3,412.00 |
| Health Officer | 198.98 |
| State Cancer Commission | 36.25 |
| Miscellaneous Expenses | 279.42 |
| | <hr/> |
| | \$ 3,926.65 |

SCHEDULE 11

Visiting Nurse

| | |
|------------------------------------|-------------|
| Lebanon Visiting Nurse Association | \$ 1,000.00 |
|------------------------------------|-------------|

SCHEDULE 12

Milk Inspection

| | |
|--------------|-----------|
| W. B. Mowers | \$ 300.00 |
|--------------|-----------|

SCHEDULE 13

Sewer Department

| | |
|----------------------|-------------|
| Payroll | \$ 3,219.28 |
| Insurance | 104.54 |
| Supplies and Repairs | 221.28 |
| | <hr/> |

| | |
|---|-------------|
| Received for labor and use of equipment | \$ 3,545.10 |
| | 76.49 |
| | <hr/> |

| | |
|------------------|-------------|
| Net Expenditures | \$ 3,468.61 |
|------------------|-------------|

SCHEDULE 14

Town Dump

| | |
|------------------------|-----------|
| Payroll | \$ 600.00 |
| Rubbish Collection | 350.00 |
| Rent | 150.00 |
| Miscellaneous Expenses | 23.75 |
| | <hr/> |

\$ 1,123.75

SCHEDULE 15

Town Maintenance

| | |
|------------------------|-------------|
| Payroll | \$13,829.10 |
| Insurance | 751.45 |
| Repairs and Parts | 3,302.17 |
| Supplies and Equipment | 9,121.04 |
| Telephone and Lights | 85.24 |
| Miscellaneous | 61.32 |
| | <hr/> |

\$27,150.32

| | | |
|--|---------------------------------------|-------------|
| Received for labor and use of equipment | \$1,262.05 | |
| Received from State — TRA payroll | 1,602.25 | |
| | <hr/> | 2,864.30 |
| Net Expenditures | | \$24,286.02 |
| | SCHEDULE 16 | |
| | State Aid Construction—Class 5 | |
| State of New Hampshire | | \$ 482.76 |
| | SCHEDULE 17 | |
| | Street Lighting | |
| Granite State Electric Company | | \$ 9,498.93 |
| | SCHEDULE 18 | |
| | Libraries | |
| Lebanon Library | | \$ 1,600.00 |
| West Lebanon Library | | 700.00 |
| | <hr/> | \$ 2,300.00 |
| | SCHEDULE 19 | |
| | Old Age Assistance | |
| State of New Hampshire | | \$ 4,897.56 |
| Refunds from State of New Hampshire | | 51.00 |
| | <hr/> | \$ 4,846.56 |
| Net Expenditures | | \$ 4,846.56 |
| | SCHEDULE 20 | |
| | Town Poor | |
| Direct Relief | | \$ 3,495.10 |
| Administration | | 980.00 |
| Wood, supplies and miscellaneous | | 434.16 |
| | <hr/> | \$ 4,909.26 |
| Credits to account | | 647.55 |
| | <hr/> | \$ 4,261.71 |
| Net Expenditures | | \$ 4,261.71 |
| | SCHEDULE 21 | |
| | Transient Camp | |
| Repairs and Maintenance | | \$ 75.64 |
| Rent received | | 70.50 |
| | <hr/> | \$ 5.14 |
| Net Expenditures | | \$ 5.14 |
| | SCHEDULE 22 | |
| | Memorial Day | |
| Leon M. Howard—Memorial Day | | \$ 93.70 |
| Lebanon Band—Armistice Day | | 50.00 |
| | <hr/> | \$ 143.70 |

SCHEDULE 23
Parks and Playgrounds

| | |
|----------------------|-----------|
| Payroll | \$ 288.00 |
| Insurance | 15.50 |
| Repairs and Supplies | 668.71 |
| | \$ 972.21 |

SCHEDULE 24
Dartmouth-Lake Sunapee Region

| | |
|--------------------------------------|-----------|
| Dartmouth-Lake Sunapee Region Assoc. | \$ 200.00 |
|--------------------------------------|-----------|

SCHEDULE 25
Band Concerts

| | |
|-------------------------------------|-----------|
| Henry Cushman, Treas., Lebanon Band | \$ 300.00 |
|-------------------------------------|-----------|

SCHEDULE 26
Cemeteries

| | |
|-----------------------|-------------|
| Lebanon Cemetery | \$ 2,000.00 |
| West Lebanon Cemetery | 650.00 |
| | \$ 2,650.00 |

SCHEDULE 27
Interest

| | |
|---|-----------|
| Lincoln R. Young & Co., Temporary Loans | \$ 226.67 |
|---|-----------|

SCHEDULE 28
Sidewalk Maintenance

| | |
|------------------------|-------------|
| Payroll | \$ 2,695.67 |
| Insurance | 64.87 |
| Supplies and Equipment | 315.10 |
| | \$ 3,075.64 |

SCHEDULE 29
Airport

| | |
|--------------------|----------|
| Insurance | \$ 11.90 |
| Lights and Repairs | 132.05 |

| | |
|--------------------|-----------|
| Credits to account | \$ 143.95 |
| | 26.00 |

| | |
|------------------|-----------|
| Net Expenditures | \$ 117.95 |
|------------------|-----------|

SCHEDULE 30
General Expenses

| | |
|--|-----------|
| State Tax Commission, audit 1943-44 | \$ 245.44 |
| Cory-Hewitt Press, Town Reports and Printing | 649.30 |
| Margaret Wood, Land for Town Dump | 2,000.00 |
| Legal Fees | 381.64 |
| Civilian Defense Expenses | 625.33 |

| | |
|---|--------|
| Fred J. Shores, Register of Deeds | 103.44 |
| Milo L. Knight, Trust Fund Accounts and Writing Warrants | 135.00 |
| S. H. Stevens, Maps and Surveying | 105.45 |
| Miscellaneous | 377.18 |

\$ 4,622.78

**SCHEDULE 31
County Tax**

| | |
|------------------------------------|-------------|
| Harry S. Huckins, County Treasurer | \$17,225.90 |
|------------------------------------|-------------|

**SCHEDULE 32
Precincts**

| | |
|--------------|-------------|
| Lebanon | \$11,000.00 |
| West Lebanon | 4,437.00 |

\$15,437.00

**SCHEDULE 33
School District**

| | |
|---------------|--------------|
| Appropriation | \$111,630.00 |
| Dog Tax, 1944 | 1,016.90 |

\$112,646.90

**SCHEDULE 34
Dog Damage**

| | |
|------------------|----------|
| Dog License Tags | \$ 20.09 |
| Dog Damage | 196.88 |

\$ 216.97

**SCHEDULE 35
Temporary Loans**

| | |
|----------------------------|-------------|
| Lincoln R. Young & Company | \$60,000.00 |
|----------------------------|-------------|

**SCHEDULE 36
Special Bonus Tax**

| | |
|-----------------------------------|-------------|
| Treasurer, State of New Hampshire | \$11,183.00 |
|-----------------------------------|-------------|

**SCHEDULE 37
Refunds—Taxes**

| | |
|--------------------------------|---------|
| 1942 Tax overpayments refunded | \$ 4.00 |
| 1943 Tax overpayments refunded | 4.00 |
| 1944 Tax overpayments refunded | 10.00 |

\$ 18.00

**SCHEDULE 38
Accounts Payable**

| | |
|---------------------|-----------|
| 1943 Withheld Taxes | \$ 150.48 |
|---------------------|-----------|

HEALTH OFFICER'S REPORT

The year just passed has been a busy one for this department, owing to the great number of complaints, from different localities. Notwithstanding that the Town has established a suitable "Town Dump", the public still throw their " along the Highways or into the River as before. The Old East Lebanon Road seems to attract people with Trucks and Trailers, to dump their loads, either beside of, or into, the River, although Signs are posted all along the road. In two cases, parties were made to re-load and clean up places where they had dumped their loads. All along our highways people are still throwing paper bags and boxes, of garbage, thus providing a breeding place for flies and mosquitoes.

The Doctors and Nurses have reported the following cases: 38 cases of Scarlet Fever, 22 of Mumps, 22 of Chicken Pox, 7 of Measles, 7 of Venereal Diseases, 6 of Infantile Paralysis, with two deaths, 2 of Pneumonia, 1 case of Anthrax, 1 of Para-Typhoid, 1 of Undulant Fever and 1 of Whooping Cough.

During the prevalence of the Infantile Paralysis cases, we tried to protect the children of our community, by closing all Public Swimming Places, and by forbidding all children under sixteen years of age to attend the picture theatre, or any other public gathering. The Board of Education very kindly postponed the opening of the Fall Term of Schools, and the general public seemed pleased with the result, for while at one time we had 32 children quarantined, we did not get a bad result, from it, due to the cooperation of the parents and children.

The local Doctors and Nurses, with the assistance of ladies from different societies, have conducted Child Clinics, during the year as usual.

Again I wish to thank the Selectmen, the Doctors, the District and School Nurses, and all citizens, who have in so many ways aided me in my work as your Health Officer. To Harry Manson, Superintendent of the Lebanon Water Works, I also extend thanks for the courtesies he has shown me, in viewing dumps along the River.

Respectfully,

Geo. U. L. Leavitt,
Health Officer.

REPORT OF MILK INSPECTOR

A large percent of the milk now consumed in Lebanon is pasteurized. This is the safest method to use.

All the cattle are now Bang's tested, removing the danger of Undulant Fever to a great extent.

The report rendered by The Laboratory of Hygiene in Concord, N. H., from the last samples taken were very satisfactory in regard to Bacteria Count, B Coli, and Sediment.

The samples and general technic of inspection has been carried out as in the past with results that have proved satisfactory.

We are able now to treat Mastitis, when found, more satisfactorily than before, using the sulfa drugs. This trouble occurs in many herds producing milk and if animals suffering from this disease are not restricted from the milk supply and treated, will cause serious trouble to public health.

Milk is conceded to be one of our greatest food supply when produced under sanitary conditions.

W. B. Mowers,
Milk Inspector.

LIBRARIAN'S REPORT

For Year Ending December 31, 1944

Accession of Books:

| | |
|-------------|-----|
| By purchase | 184 |
| By gift | 16 |

Books discarded or lost

200

Present number of books

195

Number of books in circulation Dec. 31

9,548

479

Circulation for the Year:

| | |
|-------------|-------|
| Fiction | 8,111 |
| Juvenile | 3,175 |
| Non-fiction | 3,234 |

Total

14,520

Money Received and Expended:

Received:

Cash on hand Feb. 1, 1944 \$ 56.29

Received from sale of books
and paper

11.71

Received from fines

87.83

—————\$ 155.83

Expended:

Paid to Treasurer

\$ 55.00

Supplies, books, and labor

44.07

Cash on hand

56.76

—————\$ 155.83

S. Blanche Young,

Librarian.

**REPORT OF THE TRUSTEES OF THE
LEBANON PUBLIC LIBRARY**

For Period February 1, 1944-December 31, 1944

Receipts

| | |
|---|-------------------|
| Cash on hand from last year | \$1,386.30 |
| William S. Carter Estate | 340.00 |
| Town of Lebanon | 1,600.00 |
| Maria H. White Fund, National Bank of Lebanon dividend | 15.00 |
| Blanche Young, fines | 55.00 |
| | \$3,396.30 |

Payments

| | |
|-----------------------------|-------------------|
| Books | \$ 291.30 |
| Magazines | 52.75 |
| Rebinding | 70.72 |
| Librarian | 701.03 |
| Withholding Tax (Librarian) | 26.37 |
| Assistants to Librarian | 474.21 |
| Janitor | 440.00 |
| Fuel | 268.95 |
| Lights | 98.69 |
| Water | 9.17 |
| Miscellaneous | 440.92 |
| Cash on hand | 522.19 |
| | \$3,396.30 |

TRUST FUNDS

Town of Lebanon, Trustee

| | | |
|--|-------------|----|
| Watson K. Eldridge Fund | | \$ |
| Gilman C. Whipple Fund | 5,000.00 | |
| Martin V. Purmort Fund | 500.00 | |
| | | \$ |
| Funds in Hands of Library Trustees | | |
| Universalist Society Fund, deposited in New Hampshire Savings Bank | \$ 300.00 | |
| Maria H. White Fund, deposited in New Hampshire Savings Bank | \$1,000.00 | |
| Five shares National Bank of Lebanon stock | 500.00 | |
| | \$1,500.00 | |
| Bela Eastman Fund, deposited in New Hampshire Savings Bank | 200.00 | |
| William S. Ela Fund, deposited in Amoskeag Savings Bank | \$ 400.00 | |
| Paid for land in rear of Library | 300.00 | |
| | \$ 700.00 | |
| E. A. Tenney Fund, deposited in New Hampshire Savings Bank | 300.00 | |
| David T. Ross Fund, deposited in Mascoma Savings Bank | 100.00 | |
| Emily Perrin Fund, deposited in Amoskeag Savings Bank | 100.00 | |
| Charles M. Hildreth Fund, deposited in Dartmouth Savings Bk. | 2,500.00 | |
| Charles M. Hildreth Fund, deposited in Mascoma Savings Bank | 2,500.00 | |
| Margaret S. Lathrop Fund, deposited in Mascoma Sav.'s Bk. | 302.56 | |
| Hannah M. Wood Fund, deposited in Mascoma Savings Bank | 50.00 | |
| Alice B. Dewey Fund, deposited in Dartmouth Savings Bank | 500.00 | |
| | \$ 9,052.56 | |

The accumulated interest on the above Bank Books was not withdrawn during the above mentioned period.

C. Elbert Dole, Treasurer
For the Trustees.

ANNUAL SUMMARY
LEBANON-ENFIELD MUNICIPAL COURTS

Probation Department

| 1944 | Probationers | | Total |
|-----------|--------------|----------|-------|
| | Adult | Juvenile | |
| February | 19 | 9 | 28 |
| March | 20 | 9 | 29 |
| April | 20 | 12 | 32 |
| May | 20 | 12 | 32 |
| June | 20 | 16 | 36 |
| July | 20 | 15 | 35 |
| August | 19 | 15 | 34 |
| September | 17 | 17 | 34 |
| October | 17 | 18 | 35 |
| November | 18 | 21 | 39 |
| December | 16 | 20 | 36 |

Collections

| | Fine-Costs | Support | Restitution | Totals |
|-----------|------------|-----------|-------------|-----------|
| February | \$ 23.60 | \$ 119.33 | \$ 5.00 | \$ 147.93 |
| March | 2.00 | 115.10 | | 117.10 |
| April | 18.20 | 172.14 | | 190.34 |
| May | 95.15 | 300.15 | 7.00 | 402.30 |
| June | 11.70 | 228.35 | 10.50 | 250.55 |
| July | 34.40 | 196.00 | | 230.40 |
| August | 61.55 | 226.00 | | 287.55 |
| September | 60.70 | 215.00 | | 275.70 |
| October | 199.72 | 216.00 | 32.90 | 448.62 |
| November | 101.88 | 153.02 | 81.59 | 336.49 |
| December | 81.10 | 163.02 | 28.00 | 272.12 |

| | | | | |
|--|----------|------------|----------|------------|
| | \$690.00 | \$2,104.11 | \$164.99 | \$2,959.10 |
|--|----------|------------|----------|------------|

| | Adult | Juvenile |
|------------------|-------|----------|
| Investigations | 74 | 90 |
| New Probationers | 27 | 20 |
| Transferred | | 1 |
| Discharged | 24 | 7 |
| Violations | 7 | |

Ernest P. Conlon

Probation Officer

POLICE DEPARTMENT

Arrests for Year Ending December 31, 1944

| | |
|--|-------|
| Drunkenness | 61 |
| Disturbing the Peace | 3 |
| Disorderly Conduct | 4 |
| Resisting Arrest | 5 |
| Assault | 7 |
| Lewd and Lascivious Conduct | 1 |
| Brawl | 1 |
| Larceny | 2 |
| Breaking glass in highway | 1 |
| Non-Support | 6 |
| Threat | 1 |
| Fraud | 1 |
| Fugitive from justice | 4 |
| Bastardy | 1 |
| Escaped prisoners | 2 |
| Obtaining money under false pretenses | 1 |
| Deserters from army | 5 |
| Operating under the influence of liquor | 14 |
| Operating so as to endanger | 2 |
| Permitting unlicensed operator to operate | 1 |
| Speeding | 10 |
| Operating after license suspended | 2 |
| Operating without a license | 4 |
| Operating unregistered car | 2 |
| Operating with plates attached assigned to another vehicle | 2 |
| | <hr/> |
| Total Arrests | 143 |
| Commitments to Jail | 14 |

Property stolen and recovered by police and returned to owners amounting to \$2,230.00.

540 doors found unlocked and secured by the night police.

1746 complaints to police were investigated.

3 Automobiles stolen and recovered.

69 Minor accidents reported.

1 Fatal accident in which four were killed.

73 Tramps lodged.

The juvenile situation seems to be on the increase and we are trying to cope with it to the best of our ability.

The police departments are the same as all other businesses and we have a very serious man power shortage at this time. But despite the shortage the men we have are working overtime to make Lebanon a real town to live in.

Men now working for Police Department are:

Clarence W. Wright, Chief

Myrl Eaton, Clayton Roy, Floyd Lackey, Raymond Roy, and Sylvio Desroches, regular patrolmen.

George Leavitt, William Harriman, and Clarence Hastings, special officers.

Respectfully submitted,

C. W. Wright,

Chief of Police.

REPORT OF THE RELIEF DEPARTMENT

Board of Selectmen
Lebanon, N. H.
Gentlemen:

The following is a report of the relief department of direct relief cases for the year 1944.

During the 11 month period from Feb. 1 to Dec. 31 relief has been granted to 80 persons.

| | | |
|--------------------|------------|-------|
| Number of families | 19—Persons | 65 |
| Boarding adults | | 2 |
| Deaths | | 3 |
| Single persons | | 10 |
| | | <hr/> |
| | | 80 |

Three cases of non-support have been brought before the Court with good results.

Several cases have been handled by local relief agencies and their cooperation is greatly appreciated.

Respectfully submitted

William J. Murphy,

Overseer.

FOREST FIRES

Another Enemy to Conquer

Here is a home front fight that everyone can get into. Last year in this State 558 brush and forest fires burned over 4,648 acres of land, of which 2,788 acres were valuable timber and young growth. With available manpower the lowest of any year since the war started, you can help to keep this loss down by preventing these fires from starting.

Keep in mind these simple rules:

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

KEEP NEW HAMPSHIRE GREEN

