

ANNUAL REPORT
OF THE
OFFICERS
OF THE
TOWN OF LINCOLN

For the Fiscal Year Ending January 31

1943

ANNUAL REPORT
OF THE
OFFICERS
OF THE
Town of Lincoln, N. H.

YEAR ENDING
January 31, 1943

THE RECORD PRINT
Plymouth, N. H.

352.07

L73

1943

TOWN OFFICERS

Representative
SHERMAN ADAMS

Selectmen
JAMES MacDONALD ARTHUR SALĒM
CHARLES V. DOHERTY

Treasurer
THOMAS B. MOORE FREDERIC T. MARDEN

Town Clerk
JAMES MAGUIRE DANIEL J. WALSH

Tax Collector
HUGH F. HENDERSON

School Board
K. D. NORCOTT MRS. W. H. HERRICK
JOHN McINNIS WILLIAM CANTON

Library Trustees
MRS. C. W. STEWART GENEVIEVE KELLEY
MRS. W. H. HERRICK

Auditor
SADIE BROOKS

Police Officer
THOMAS LYNCH

Librarian
IONE NORCOTT

Supervisors of Check List
LEWIS BLANCHARD C. E. LYNCH
WILFRED PARENT

Cemetery Trustees
F. T. MARDEN D. J. ADDISON
ARTHUR LEGASSIE

Water Commissioners
JAMES WALSH CHARLES KELLEY
E. B. SMITH

TOWN OF LINCOLN

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lincoln High School Auditorium in said Lincoln on Tuesday the 9th day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.
3. How much money will be raised for Public Library.
4. How much money will be raised for Police Department.
5. How much money will be raised for Town Maintenance.
6. How much money will be raised for Fire Department.
7. How much money will be raised for Public Health Department.
8. How much money will be raised for Miscellaneous Expenses.
9. How much money will be raised for Support of Town Poor.
10. How much money will be raised for Old Age Assistance.
11. How much money will be raised for Cemetery.
12. How much money will be raised for Maintenance of Water Department.

TOWN OF LINCOLN

13. How much money will be raised for Street Lighting.

14. How much money will be raised for White Mountain Region Association.

15. To see if the Town will vote to raise the sum of \$1,500.00 and interest to take up Water Bonds due April 1, 1943.

16. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

17. To see if the Town will vote to raise \$128.49 for T. R. A. work, the State to contribute the sum of \$512.95.

18. How much money will be raised for Civilian Defense.

19. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and if so, the Town is not required to elect local auditors. (Chap. 59, Sect. 26, of the Revised Laws.)

Given under our hands and seal, this 19th day of February, in the year of our Lord nineteen hundred and forty-three.

JAMES MacDONALD,
ARTHUR SALEM,
C. V. DOHERTY,
Selectmen of Lincoln.

A true copy of Warrant—Attest:

JAMES MacDONALD,
ARTHUR SALEM,
C. V. DOHERTY,
Selectmen of Lincoln.

TOWN OF LINCOLN

BUDGET

For February 1, 1943 to January 31, 1944

Estimates of Revenue and Expenditures for the
Ensuing Year February 1, 1943 to January 31, 1944,
Compared with Actual Revenue and Expenditures of
the Previous Year February 1, 1942 to January 31,
1943.

Sources of Revenue

	Actual 1942	Estimate 1943
From State		
Interest and dividend tax	\$ 425.89	\$ 425.00
National forest reserve	947.86	950.00
Railroad tax	37.82	38.00
Savings bank tax	757.78	750.00
From Local		
Fines and Municipal court	156.73	150.00
Poll taxes	1,463.50	1,200.00
Cemeteries	25.00	25.00
Motor vehicle permits	1,440.82	1,000.00
Public health service	902.30	900.00
National bank stock tax	10.00	10.00
Total revenue from all sources except property taxes	\$ 6,167.70	\$ 5,448.00

TOWN OF LINCOLN

Purposes of Expenditures

	Actual 1942	Estimate 1943
Election and registration	\$ 84.10	\$ 75.00
Town officers' salaries	1,330.00	1,430.00
Town officers' expenses	621.63	600.00
Police department	2,135.13	2,150.00
Fire department	420.60	800.00
Health department	1,773.85	1,250.00
Town maintenance	1,961.15	4,000.00
Street lights	1,476.89	1,750.00
Miscellaneous expense	1,036.72	600.00
Cemeteries	1,160.85	300.00
Transients	1.39	
Library	897.90	900.00
Town poor	729.19	750.00
Old age assistance	507.37	600.00
Maintenance water department	161.99	200.00
Interest on water bonds and notes	464.31	400.00
Payments on bonds and notes	3,750.93	1,500.00
T. R. A.		128.49
Tax abatements	264.00	
Bounties	5.00	
White Mountain Region Association	100.00	100.00
County tax	3,724.06	3,800.00
School tax	24,202.00	22,957.00
Vital statistics	148.51	150.00
Civilian defense	176.48	300.00
D. W. Highway water project	111.50	
	\$47,245.55	\$44,740.49

TOWN OF LINCOLN

SUMMARY OF INVENTORY

Real estate	\$624,642.00
Electric plants	33,000.00
Horses	750.00
Vehicles	4,700.00
Wood and lumber	19,080.00
Gasoline pumps and tanks	2,640.00
Value of stock in trade	287,156.00
Mills and machinery	172,026.00
	<hr/>
	\$1,143,994.00

APPROPRIATIONS FOR 1942

Town officers' salaries	\$ 1,330.00
Town officers' expenses	600.00
Election and registration	75.00
Police department	2,150.00
Fire department	4,500.00
Health department	1,250.00
Town maintenance	3,000.00
Street lighting	1,750.00
Miscellaneous expense	600.00
Cemeteries	750.00
Transients	25.00
Library	900.00
Town poor	1,000.00
Old age assistance	500.00
Maintenance water department	200.00
T. R. A. account	128.49
White Mountain Region Association	100.00
County tax	4,500.00
School tax	23,350.00
Vital statistics	150.00
	<hr/>
	\$46,858.49

Note: Payments on bonds and notes and interests on same to be paid out of surplus as by vote at last Town Meeting, \$4,215.24.

TOWN OF LINCOLN

BALANCE SHEET

Assets

Cash in hands of treasurer	\$27,526.31
Due from tax collector, uncollected taxes	1,998.10
	<hr/>
	\$29,524.41

Liabilities

The First National Bank	
Balance due on water bonds	\$ 9,000.00
	<hr/>
Net surplus January 31, 1943	\$20,524.41
Net surplus January 31, 1942	\$22,789.01
	<hr/>
Surplus decreased during year	\$ 2,264.60

TOWN OF LINCOLN

COLLECTOR'S REPORT, JANUARY 31, 1943
Summary of Warrant, Levy of 1942

Debit

Taxes Committed to Collector

Property taxes	\$33,705.34
Poll taxes	1,558.00
Added property tax	35.52
Added poll tax	22.00
Interest	2.07
	<hr/>
	\$35,322.93

Remittances to Treasurer

Property taxes	\$32,200.76
Poll taxes	1,274.00
Interest	2.07
Uncollected as per list	1,846.10
	<hr/>
	\$35,322.93

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer as of January 31, 1943, on account of the tax levy of 1942 is correct to the best of my knowledge and belief.

H. F. HENDERSON,
Tax Collector.

Summary of Warrant, Levy of 1941

Uncollected taxes as of January 31, 1942	\$ 2,155.80
Added taxes	20.00
Interest	111.25
Cost	7.60
	<hr/>
	\$ 2,294.65

TOWN OF LINCOLN

Total remittance to treasurer	\$ 2,154.65	
Abatements	76.00	
Uncollected taxes as per list	64.00	
		————— \$ 2,294.65

H. F. HENDERSON,
Tax Collector.

Summary of Warrant, Levy of 1940

Uncollected taxes as of February 1, 1942 \$ 174.00

Total remittance to treasurer during fiscal year ending January 31, 1943	\$ 18.00	
Abatements	100.00	
Uncollected as per list	56.00	
		————— \$ 174.00

H. F. HENDERSON,
Tax Collector.

Summary of Warrant, Levy of Year 1939

		\$ 118.00
Remittance to treasurer	\$ 8.00	
Abatements	78.00	
Uncollected taxes as per list	32.00	
		————— \$ 118.00

H. F. HENDERSON,
Tax Collector.

TOWN OF LINCOLN

TOWN PROPERTY

Library, books and equipment	\$ 1,800.00
Police department, furniture and equipment	600.00
Highway department	750.00
Riverside cemetery	2,500.00
Water system	33,000.00
Schools and land	85,000.00
Safe and adding machine	250.00
Fire truck	200.00
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	\$124,100.00

TOWN OF LINCOLN

TREASURER'S REPORT

Balance on hand January 31, 1942 \$43,594.14

Receipts

H. F. Henderson, Collector

1938 poll tax	\$ 6.00
1939 poll tax	8.00
1940 poll tax	18.00
1941 poll tax	159.50
1941 property tax	1,876.30
1941 interest	111.25
1941 cost	7.60
1942 poll tax	1,272.00
1942 property tax	32,200.76
1942 interest	2.07
National bank stock tax	10.00
1939 poll tax abatements	78.00
1940 poll tax abatements	100.00
1941 poll tax abatements	76.00

\$35,925.48

James F. Maguire, Town Clerk

D. J. Walsh, Town Clerk

1941-42 auto permits	53.91
1942-43 auto permits	1,386.91
Dog taxes	127.00
Kennel tax	25.00
Filing fees	5.00

\$ 1,597.82

D. J. Walsh, justice, municipal court 156.73

Lawrence Smith, public health

service 902.30

F. T. Marden, cemetery trustees 25.00

James MacDonald, telephone refund 1.40

State Treasurer

Railroad tax 37.82

TOWN OF LINCOLN

Savings bank tax	757.78	
Interest and dividend tax	425.89	
National forest reserve fund	947.86	
Relief reimbursement 1938	41.64	
	<hr/>	
	\$ 2,210.99	
		<hr/>
		\$40,819.72
Total receipts		\$84,413.86
Disbursements		
Selectmen's orders (For details, see selectmen's report)		\$56,887.55
		<hr/>
Balance on hand January 31, 1943		\$27,526.31

FREDERIC T. MARDEN,
Treasurer.

Having examined the foregoing accounts, I find them correctly cast and properly vouched.

SADIE D. BROOKS,
Auditor.

TOWN OF LINCOLN

SUMMARY OF PAYMENTS

Town Officers' Salaries

D. J. Walsh, justice	\$	300.00
James MacDonald, selectman		175.00
Arthur Salem, selectman		175.00
C. V. Doherty, selectman		175.00
C. V. Doherty, overseer of poor		50.00
H. F. Henderson, tax collector		200.00
T. B. Moore, moderator		25.00
T. B. Moore, treasurer		45.84
F. T. Marden, treasurer		4.16
James Maguire, town clerk		45.87
D. J. Walsh, town clerk		4.13
Sadie Brooks, auditor		10.00
C. B. Lynch, supervisor		25.00
Wilfred Parent, supervisor		25.00
Lewis Blanchard, supervisor		25.00
F. T. Marden, cemetery trustee		15.00
D. J. Addison, cemetery trustee		15.00
Arthur Legassie, cemetery trustee		15.00

\$ 1,330.00

Town Officers' Expenses

The Parker-Young Co., rent, lights and supplies	\$	99.78
Record Print, printing town reports and ballots		101.07
G. Allen Putnam Agency, bonding town officers		87.50
N. H. Collector's Association, dues		2.00
N. H. Assessors Association, dues		2.00
R. R. Stanley Agency, insurance on office equipment		6.50
N. E. Tel. & Tel. Co., telephone		5.85
Wheeler & Clark, supplies		11.43
Brown & Saltmarsh, supplies		36.59
Edson C. Eastman, supplies		28.73

TOWN OF LINCOLN

Lowe & Lueck, printing	10.54
F. J. Shores, transfers	10.67
James MacDonald, 1 day to Woodsville	4.00
James MacDonald, 1 day to Littleton and postage	6.00
James MacDonald, Concord trip, state tax commission	10.53
James MacDonald, 2 days to Concord and expenses	17.10
Stamped envelopes	16.92
Arthur Salem, 1 day and expenses to Woodsville	13.93
Arthur Salem, 1 day and expenses to Littleton	5.50
Arthur Salem, 2 days and expenses to Concord	42.90
C. V. Doherty, 1 day to Woodsville	4.00
C. V. Doherty, 1 day and expenses to Littleton	16.00
C. V. Doherty, 2 days and expenses to Concord	11.50
H. F. Henderson, expenses for year	38.17
James Maguire, expenses for year	25.42
Juliet Lessard, typing	5.00
Walter Waite, labor in court room	2.00
	\$ 621.63

Police Department

Thomas Lynch, salary less Victory tax	\$ 1,819.20
N. E. Tel. & Tel. Co., phone calls	22.10
The Parker-Young Co., rent, lights and supplies	191.33
Arthur Salem, blankets	26.00
K. D. Norcott, special police	40.50
N. H. Police Retirement Fund	36.00
	\$ 2,135.13

Fire Department

Charles Kelly, services	\$ 72.00
The Parker-Young Co., fire protection	300.00

TOWN OF LINCOLN

The Parker-Young Co., gas, oil and supplies	15.60
Fire Protection Co., nozzle	33.00
	<hr/>
	\$ 420.60

Election and Registration

The Parker-Young Co., labor on booths, etc	\$ 12.10
Mrs. John Lynch, lunches	24.00
Sadie Brooks, ballot clerk	12.00
Isabelle Madden, ballot clerk	12.00
Juliet Lessard, ballot clerk	12.00
Gertrude Duval, ballot clerk	8.00
Ione Norcott, ballot clerk	4.00
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	\$ 84.10

Transients

The Parker-Young Co., food	\$ 1.39
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Bounties

George Brooks, bounty on bear	\$ 5.00
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White Mountain Region Association

Appropriation	\$ 100.00
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Street Lighting

The Parker-Young Co., power and lamps	\$ 1,476.89
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Old Age Assistance

N. H. Welfare Department	\$ 507.37
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Tax Abatements

H. F. Henderson	\$ 264.00
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Interest

Interest on water bonds	\$ 414.36
Interest on bridge note	49.95
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	\$ 464.31

TOWN OF LINCOLN

Payments on Notes and Bonds

Payment on water bonds	\$ 1,500.00
Payment on bridge note	2,250.93
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	\$ 3,750.93

County Tax

Grafton County, 1942 tax	\$ 3,724.06
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Lincoln School District

Appropriation and dog taxes	\$24,202.00
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Miscellaneous Expense

State of N. H., dredging river	\$ 603.18
N. H. State Tax Commission, auditing town books	398.00
Lowe & Lueck, printing certificates	10.54
Carl Fischer, Lincoln band donation	25.00
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	\$ 1,036.72

Water Department

E. B. Smith, services	\$ 35.00
The Parker-Young Co., supplies	40.34
Johnson Barker Co., supplies	2.55
Joseph Boyle, labor and pipe	45.61
Herman Simpson, labor	10.13
James Walsh, Jr., labor	6.90
Everett Cloud, labor	.56
William Drew, labor	3.92
Donald Young, labor	3.20
Bernard Gray, labor	3.20
James Kennedy, labor	10.58
	<hr/>
	\$ 161.99

Cemetery

George Houle, labor	\$ 198.75
Henry MacLure, labor	28.00
Gardner Duval, labor	3.60

TOWN OF LINCOLN

Security Fence Co., fence	925.00
The Parker-Young Co., supplies	5.50
	\$1,160.85

Town Relief

The Parker-Young Co., food and rent	\$ 547.89
Dr. L. B. Copenhaver, services	26.50
Dr. A. W. Handy, services	12.00
Mary Hitchcock Hospital, services	18.10
Hitchcock Clinic, services	20.50
Arthur Salem, clothing	15.00
E. G. Mosco, John Sullivan board	70.75
Gulf Oil Co., fuel oil	8.05
George Houle, digging grave	8.00
Seth Baker, trucking surplus foods	2.40
	\$ 729.19

Library

Ione Norcott, salary	\$ 300.00
Ione Norcott, balance 1941 salary	50.00
Dominic Blanchard, salary	100.00
The Parker-Young Co., wood, lights and supplies	46.63
R. R. Stanley Agency, insurance	125.00
H. R. Huntting Co., Books	243.62
Moore-Cottrell Agency, magazines	32.65
	\$ 897.90

Civilian Defense

The Parker-Young Co., telephone and supplies	\$ 171.48
Guy Hiltz, door	5.00
	\$ 176.48

D. W. Highway Water Construction

Lawrence Smith, services	\$ 103.50
Gardner Duval, services	7.20

TOWN OF LINCOLN

Railway Express Co., express	.80
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	\$ 111.50
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Vital Statistics

Dr. Copenhaver, reporting for 1941 and 1942	\$ 5.75
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James Maguire, auto permits, marriages, deaths, etc.	129.26
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Daniel J. Walsh, auto permits, marriages, deaths, etc.	1.25
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Rev. J. E. Cahalane, 6 marriages	1.50
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Rev. William E. Sinclair, 7 marriages	1.75
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James C. Muchmore, 2 marriages	.50
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Dr. Allan Handy, reporting for 1942	2.50
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Dr. Allan Handy, water spec. collection	6.00
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	\$ 148.51
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Town Maintenance, Summer

The Parker-Young Co., gas, oil, parts and labor	\$ 288.43
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Trimount Co., tar	165.00
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John Filling Station, battery	10.00
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Cassellini-Venerable Corp., calcium chloride	97.20
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Francis Madden, insurance on truck	44.83
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Joseph Boyle, labor	159.00
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Sam Pelkis, labor	134.00
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Dennis Plock, labor	40.04
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Walter Fogg, labor	70.11
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Randolph Boyle, labor	3.00
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T. Levasseur, labor	5.72
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C. V. Doherty, labor	10.00
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Mike Mullaley, labor	36.52
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Richard Thompson, labor	3.52
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David Downing, labor	14.72
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Quentin Boyle, labor	2.00
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	\$ 1,084.09
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Town Maintenance, Winter

The Parker-Young Co., gas, oil, parts and labor	\$ 572.87
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TOWN OF LINCOLN

State Highway Garage, sodium spreader	9.65
Chase Grain Mill, calcium chloride	20.40
E. P. Lynch, battery charge	1.00
New England Tel. & Tel. Co.,	6.06
Joseph Boyle, labor	113.45
Sam Pelkis, labor	96.75
Herman Simpson, labor	6.16
Dennis Plock, labor	13.20
Wilfred McGee, labor	3.52
C. V. Doherty, labor	14.50
Richard Thompson, labor	19.50
	<hr/>
	\$ 877.06
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Total town maintenance	\$ 1,961.15

TOWN OF LINCOLN

TOWN CLERK'S REPORT

367 auto permits	\$ 1,440.82
Dog taxes	127.00
Kennel tax	25.00
Filing fees	5.00
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	\$ 1,597.82

LINCOLN MUNICIPAL COURT

Annual Report for Year Ending January 31, 1943

Debit	
Received from fines and fees	\$ 671.90
Refund, on mittimus charge	6.00
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Total debit	\$ 665.90
Credit	
Paid to state police and motor vehicle department	\$ 333.57
Paid to officers and witnesses	175.60
Paid to town treasurer	156.73
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Total credit	\$ 665.90
Number of cases in court for the year	38

DANIEL J. WALSH,
Justice.

Having examined the foregoing accounts, I find them correctly cast and properly vouched.

SADIE D. BROOKS,
Auditor.

TOWN OF LINCOLN

REPORT OF LINCOLN PUBLIC LIBRARY

February 1, 1942 to February 1, 1943

Number of Books Borrowed

Number of books borrowed:	
Adult, non fiction	755
Adult, fiction	3,788
Juvenile, non fiction	262
Juvenile, fiction	2,468
Total	<hr/> 7,273

Magazines

Adult	893
Juvenile	290
	<hr/> 1,183

Employment conditions, the absence of many young men in the service and the removal from town of many families are factors which have tended to decrease the general use of the library, but war time conditions have enabled the library to be of considerable service.

A number of new books pertaining to the war have been purchased. These include history books, political volumes and those dealing with the current war picture.

Several books of particular interest to housewives have been added to the shelves. These deal with methods of preparing and preserving foods and the many problems connected with household management under wartime conditions.

The library participated in the Victory Book Campaign by forwarding a considerable number of books for distribution among the men of the armed services.

TOWN OF LINCOLN

YEARLY REPORT OF NURSING SERVICE

Lincoln Public Health Nurse's Report

January 1942 to January 1943 Lincoln, N. H.

Basic to all services that was carried through were health education, nutrition, mental hygiene.

All medical directions for the care of all cases are ordered by the physician.

The functions of the nurse are:

1. Bedside nursing
 - a. Deliveries
 - b. Postpartum care
2. Health supervision
 - a. Prenatal care
 - b. Newborn and infant care
 - c. Preschool
3. Morbidity service
 - a. Children
 - b. Adult
4. Assist in the program and care of Crippled Children.
5. Assist in the control of Communicable Diseases.

Co-operation with the New Hampshire State Board of Health, in which the Nurses called frequently to consult on different phases of health in which some cases were carried.

And also, the co-operation with the New Hampshire Tuberculosis Association, and other Public and Private Agencies.

The functions of a Public Health Nurse are:

1. Care of the sick

TOWN OF LINCOLN

2. Prevention of diseases	
3. Health education	
A. Maternity Service	
Cases admitted to antepartum nursing service	29
Field nursing visits to antepartum cases	43
Cases given nursing service at delivery	12
Cases admitted to postpartum nursing service	9
Nursing visits to postpartum cases	76
B. Infant Hygiene	
Individuals admitted to nursing service	33
Field nursing visits	265
To individuals (under 1 month)	148
To individuals (1 month to 1 year)	117
C. Preschool Hygiene	
Individuals admitted to nursing service	8
Field nursing visits	13
D. Morbidity Service	
Admission to nursing service	331
Field nursing service	345
E. Unclassified Visits	
Visits to or in behalf of patients	8
F. Crippled Children's Services	
Admitted to nursing service	1
Nursing visits	2
G. School Hygiene	
Individuals admitted to nursing service	2
Field nursing visits	4
Total number of visits to homes in behalf of patient	792

Respectfully submitted

IDA ROY, R. N.

Public Health Nurse.

TOWN OF LINCOLN

LINCOLN SCHOOL DISTRICT REPORT, 1942-1943

DISTRICT OFFICERS

School Board

Karl D. Norcott, Chairman	Term expires 1943
Mrs. Faith Herrick	Term expires 1944
William Canton, appointed	Term expires 1943

Other District Officers

Thomas B. Moore,	Moderator
Frederic Marden	Auditor
John Boyle	Truant Officer
Mrs. Sadie Brooks	Clerk
William A. Lynch, appointed	Treasurer
F. Lester Trafton	Superintendent of Schools

School Calendar

Term opens	September 9, 1942
Duration in weeks	15
Term closes	December 22, 1942
Recess of two weeks	
Term opens	January 4, 1943
Duration in weeks	11
Term closes	March 19, 1943
Recess of one week	
Term opens	March 29, 1943
Duration in weeks	11
Term closes	June 11, 1943
High School Graduation	June 10, 1943

Holidays

State Teachers' Convention; Armistice Day; Thanksgiving Day and the Friday following; County Institute, Memorial Day.

TOWN OF LINCOLN

SCHOOL WARRANT

The State of New Hampshire

To the Inhabitants of the School District in the Town of Lincoln, qualified to vote in District Affairs:

You are hereby notified to meet at the High School Auditorium in said district on the 16th day of March, 1943, at seven o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Member of the School Board for the ensuing two years.
5. To choose a Treasurer for the ensuing year.
6. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
7. To hear the reports of Agents, Auditors, Committees, or Officers heretofore chosen, and pass any vote relating thereto.
8. To choose Agents, Auditors, and Committees in relation to any subject embraced in this Warrant.
9. To see if the District will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the District, as determined by the School Board in its Annual Report.
10. To see if the District will vote to adopt Medical Inspection for the schools and raise and appropriate the necessary money for the same.

TOWN OF LINCOLN

11. To see if the District will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division, and to make an appropriation to cover the expenses of such audit.

12. To transact any other business which may legally come before the meeting.

Given under our hands at said Lincoln this 18th day of February, 1943.

KARL D. NORCOTT,
FAITH HERRICK,
WILLIAM CANTON,
School Board.

TOWN OF LINCOLN

FINANCIAL REPORT

For the Fiscal Year Ending June 30, 1942

Receipts

From Selectmen		
For support of schools	\$22,075.00	
Advance payment on appropriation	425.00	
	<hr/>	\$22,500.00
From Sources Other Than Taxation		
Dog licenses	\$ 67.00	
State aid	1,902.53	
Elementary school tuitions	48.00	
High school tuitions	549.65	
	<hr/>	\$ 2,519.18
Total receipts from all sources		<hr/> \$25,019.18
Cash on hand, July 1, 1941		\$ 1,397.80
		<hr/>
Grand total		\$26,416.98

Payments

Orders of the school board	\$25,531.20	
Cash on hand, June 30, 1942	885.78	
	<hr/>	\$26,416.98

Auditor's Report

This is to certify that I have examined the books and other financial reports of the School Board of Lincoln of which this is a true summary for the fiscal year ending June 30, 1942, and find them correctly cast and properly vouched.

FREDERIC T. MARDEN,

August 8, 1942.

Auditor.

TOWN OF LINCOLN

Payments

Administration

1. Salaries of district officers	\$ 56.00
2. Superintendent's excess salary	502.28
3. Truant officer and school census	10.00
4. Expenses of administration	159.61

Instruction

5. Teachers' salaries	14,433.50
6. Text books	446.54
7. Scholars' supplies	793.56
8. Flags, etc.	22.63
9. Other expenses of instruction	99.77

Operation and Maintenance

10. Janitor service	1,254.00
11. Fuel	1,786.28
12. Water, light, janitor's supplies	802.26
13. Minor repairs and expenses	626.47

Auxiliary Agencies and Special Activities

14. Medical inspection	20.57
15. Transportation of pupils	895.00
18. Other special activities	91.43

Fixed Charges

19. Per capita tax	622.00
20. Insurance	658.75

Outlay for Construction and Equipment

23. New equipment	430.44
-------------------	--------

Debt, Interest and Other Charges

24. Payments of principal of debt	1,000.00
25. Payments of interest on debt	540.00
26. Payments of notes or bills from previous year	280.11

Total payments for all purposes	\$25,531.20
Cash on hand at end of year	885.78

Grand total	\$26,416.98
-------------	-------------

TOWN OF LINCOLN

REVISED BALANCE SHEET

As of June 30, 1942

Assets

Cash on hand		\$ 885.78
Accounts Due District:		
Tuition, Goodwin	\$ 24.08	
Tuition, Houghton	51.89	
	<hr/>	\$ 75.97
Total assets		\$ 961.75
Net debt		12,766.25
		<hr/>
Total assets and net debt		\$13,728.00

Liabilities

Accounts Owed by District:		
School officers' salaries	\$ 97.00	
District Nursing Association	206.00	
	<hr/>	\$ 303.00
Advance on 1942-43 appropriation		425.00
Bonds outstanding		13,000.00
		<hr/>
Total liabilities		\$13,728.00

This was taken from the State Auditor's report.

TOWN OF LINCOLN

REPORT OF SCHOOL TREASURER

Cash on hand, June 30, 1941		\$ 1,397.80
Received from selectmen:		
Appropriations for current year	\$22,075.00	
Advance on appropriation 1942-43	425.00	
Dog taxes	67.00	
Received from state treasurer:		
State aid	\$ 1,902.53	
Received from all other sources	549.65	
	<hr/>	\$25,019.18
Total amount available for fiscal year (balance and receipts)		\$26,416.98
Less school board orders paid		\$25,531.20
		<hr/>
Balance on hand as of June 30, 1942		\$ 885.78

August 3, 1942.

T. B. MOORE,
Treasurer.

TOWN OF LINCOLN

SCHOOL BOARD'S ESTIMATE OF 1943-1944

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1943.

Detailed Statement of Expenditures

	High School	Elementary School
Support of Schools:		
Teachers' salaries	\$ 7,000.00	\$ 9,000.00
Text books	150.00	250.00
Scholars' supplies	250.00	300.00
Flags and appurtenances	5.00	5.00
Other expenses of instruction	120.00	30.00
Janitor service	650.00	650.00
Fuel	800.00	700.00
Water, light, janitors' supplies	360.00	190.00
Minor repairs and expenses	200.00	150.00
Health supervision (medical inspection)	25.00	200.00
Transportation of pupils		900.00
Other special activities	110.00	15.00
	<hr/>	<hr/>
	\$ 9,670.00	\$12,390.00
Total		\$22,060.00

Other Statutory Requirements:

Salaries of district officers (fixed by district)	\$ 188.00
Truant officer and census (fixed by district)	20.00
Superintendent's excess salary (fixed by supervisory union)	502.28
Per capita tax (reported by state treasurer)	622.00

TOWN OF LINCOLN

Insurance	658.76	
Payment of district debt	1,000.00	
Interest on district debt	480.00	
New equipment	150.00	
Other obligations	150.00	
	<hr/>	\$ 3,771.04
Total amount required to meet school board's budget		<hr/>
		\$25,831.04

Estimated Income of District

State aid (Dec. 1943 estimate)	\$ 1,800.00	
High school tuitions	200.00	
Dog taxes	50.00	
Estimated balance, July 1, 1943	824.00	
	<hr/>	
Deduct total estimated income (not raised by taxation)		\$ 2,874.00
Assessment required to balance budget		\$22,957.04

We recommend that the district raise and appropriate the sum of \$22,957.00 for the school year 1943-1944.

Respectfully submitted,

KARL D. NORCOTT,
FAITH HERRICK,
WILLIAM CANTON,
School Board.

TOWN OF LINCOLN

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 1, 1943.

The School Board,
Lincoln School District,
Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit of the accounts of the Treasurer of the Lincoln High School District which has been made by this Division. Schedules as hereafter listed are included as part of this report.

Revised Balance Sheet

The revised balance sheet as of June 30, 1942, which appears as Schedule A, indicates a difference of \$100.00 in the total liabilities from the amount as originally reported. This difference resulted from an increase in the item "Advance on 1942-43 appropriation", from \$325.00 to \$425.00, which increased the total liabilities from \$13,628.00 to \$13,728.00. The total assets were increased from \$961.49 to \$961.75, by a corresponding increase in the balance on hand from \$885.52 to \$885.78. These changes in the assets and liabilities resulted in an increase of net debt from \$12,665.51 as originally reported, to \$12,766.25 as indicated in the revised balance sheet.

Receipts and Expenditures

An examination of the receipts and expenditures as recorded in the treasurer's cash book was made for the fiscal years ending June 30, 1937 to June 30, 1942, inclusive, and the period from July 1, 1942 to December 17, 1942. The cancelled checks were compared

TOWN OF LINCOLN

with the cash book record of expenditures and found to be in agreement therewith. The cash book balance on date of audit, December 17, 1942, amounted to \$578.75. The reconciled bank balance as of like date amounted to \$586.04, indicating funds in bank in excess of the cash book balance of \$7.29. (Schedule B-4)

Construction Accounts

A summarized statement of the school construction accounts is included in Schedule C. As indicated there remained a balance of construction funds in the Pemigewasset National Bank amounting to \$19.67. This balance was verified as being on deposit in the bank as of December 17, 1942. It should now be transferred to the general fund.

Bonded Indebtedness

The bonded debt of the school district on June 30, 1942, amounted to \$13,000, representing the outstanding balance of a bond issue of \$20,000 dated January 1, 1936. The bonds mature at the rate of \$1,000 a year until January 1, 1955 when the final maturity occurs.

General Comments

As heretofore stated, on the date of audit, December 17, 1942, the funds in bank, as indicated by the reconciled bank balance, exceeded the cash book balance by \$7.29. It is suggested that in order to adjust this difference, an entry be made on the receipts side of the cash book as follows:

“To adjust difference between bank balance and actual balance - \$7.29.”

This entry may be classified as a “refund”.

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 report of the school district. The letter of transmittal should be included in its entirety,

TOWN OF LINCOLN

but the inclusion of schedules is optional with the school board.

Yours very truly,

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

Lawton B. Chandler, Herbert E. Hunt, Roger S. Morrill,
Accountants.

TOWN OF LINCOLN

LINCOLN HIGH SCHOOL ATHLETIC
ASSOCIATION

Summary of Receipts and Payments
September 1, 1941 to September 1, 1942

Receipts

Cash on hand September 1, 1941	\$	102.10	
Received from school board		75.00	
Basketball gate receipts		246.50	
Activity tickets		91.40	
Candy sales		44.55	
Rebate on check		1.24	
Paid for transportation		2.00	
Baseball gate receipts		2.70	
Sale of bats		9.70	
Total receipts			\$ 575.19

Payments

Basketball transportation	\$	119.00	
Basketball officials		70.00	
Police		10.00	
Tax on admissions		41.47	
Basketball equipment		13.85	
Printing and tickets		13.21	
Medical supplies		4.80	
Gum and fruit		6.20	
Candy		32.00	
Postage		2.25	
Cleaning basketball equipment		28.00	
Repair of baseball equipment		4.73	
Baseball equipment		99.47	
Umpires		10.00	
Baseball transportation		60.00	
Moth balls		.40	
Total payments			\$ 515.38
Cash on hand, September 1, 1942			\$ 59.81

TOWN OF LINCOLN

LINCOLN PUBLIC HEALTH DEPARTMENT

Receipts

Cash Received:		
Nursing fees		
Lincoln	\$ 134.15	
Woodstock	105.25	
	<hr/>	
		\$ 239.40
Refund, insurance		2.40
Woodstock School District		150.00
Town of Woodstock		300.00
Lincoln School District		206.00
		<hr/>
Total cash		\$ 897.80
Appropriation:		
Town of Lincoln	\$ 1,250.00	
	<hr/>	
Total funds available		\$ 2,147.80

Disbursements

Nurse's salary		\$ 1,303.26
Substitute nurse		127.50
Car:		
Operating	\$ 107.62	
Insurance	53.03	
	<hr/>	
		\$ 160.65
Lights		11.00
Telephone		19.55
Postage		2.90
Cod Liver Oil		37.25
Drugs and First Aid supplies		14.75
Optical clinic		40.00
Miscellaneous		2.34
		<hr/>
Total		\$ 1,719.20

TOWN OF LINCOLN

LINCOLN PUBLIC HEALTH NURSE'S REPORT

School Report, 1942-1943

Visits to School:

Lincoln Grammar	58
Lincoln High	7

Defects found	Lincoln Grammar	Lincoln High
Number of children examined	201	61
Number with defective teeth	114	12
Enlarged tonsils	35	
Defective vision	18	6
Pediculosis	2	
Defective hearing		
Defective breathing		
Defective speech	1	
Orthopedic defect	1	
Bad posture	1	

Cod Liver Oil given to the four grades of Lincoln grammar school.

Vision Clinic held by Dr. B. E. Renihan.

Respectfully yours,

IDA ROY, R. N.

Public Health Nurse.

Vital Statistics

Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1942.

Date of Birth	Name of Child (if any)	Sex	L	V	or	S	brn	Color	Name of Father	Maiden Name of Mother	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 12	Frederick Joe LeBlanc	M	L					W	Leo Joseph LeBlanc	Irene Cora Hayes	W/Lincoln	Laborer	Albany	Jefferson Meadows
Jan 18	Carol Ann Calkins	F	L					W	Everett W Calkins	Theresa G Lizotte	W/Lincoln	Mill hand	Littleton	Coldrain Canada
Feb 9	Shirley Jane Boyle	F	L					W	2 W Randolph J Boyle	Bianche Beauchene	W/Lincoln	Truck driver	Lincoln	Claremont
Feb 15	Donald Wayne Foster	M	L					W	1 W Harry Curtis Foster	Thais Valere Lewis	W/Lincoln	Finisher	Littleton	Littleton
Mar 4	Nancy Anne LaBrecque	F	L					W	1 W Robert H LaBrecque	Aileen Brooks	W/Lincoln	Mill hand	Lincoln	Littleton
Mar 13	Joseph D Boissonneault	M	L					W	2 W J C E D Boissonneault	Madeline R S Hilaire	W/Lincoln	Finisher	Thetford	Robertsonville Can
Mar 24	Francis Roy Duguay	M	L					W	3 W Ernest G Godbout	Delina Nowe	W/Lincoln	Mill hand	Bariord	Que Can
Mar 25	Maxine Marie Quirion	F	L					W	1 W William P Duguay	Elizabeth Gardner	W/Lincoln	Laborer	Lincoln	Lancaster
Apr 8	Barbara Ann Jean	F	L					W	1 W Roland Quirion	Florence Charette	W/Lincoln	Wood cutter	St Martin	Que Me
May 9	Malcolm D Downing	M	L					W	1 W Roger Lucian Jean	Beatrice A Hyland	W/Lincoln	Laborer	Lewiston	Me
May 15	Howard Louis LaRue	M	L					W	1 W Sidney Paul Downing	Jessie E Moody	W/Lincoln	Back-tender	Lincoln	Enfield
May 25	Roger Dennis Mayhew	M	L					W	7 W Henry Louis LaRue	Anna C Johnson	W/Lincoln	Machinist	Charleston	Vt
June 21	Priscilla M LaBrecque	F	L					W	1 W Geo Willis Hendrick	Bernadette M Walsh	W/Lincoln	Cost Acc't	Lincoln	New York N Y
June 25	Richard Dodge	M	L					W	1 W Robert E Mayhew	Emily Jean Fuller	W/Lincoln	Laborer	Falls Church	Va
July 8	Gerald Lee Simpson	M	L					W	1 W Roland Gray	Lucy Jordan	W/Lincoln	Laborer	Groveton	N Y
July 27	Janice Yvonne Jean	F	L					W	2 W Henry L LaBrecque	Loiretta Mae Ashley	W/Lincoln	Car bracer	Saco	Me
Aug 9	Donna Lee Haynes	F	L					W	1 W Kenneth C Dodge	Pertha Belle Gordon	W/Lincoln	Timekeeper	Littleton	Lisbon
Aug 14	Richard B Stanley	M	L					W	1 W Albert LaKocce	Lucille Gabriel Jean	W/Lincoln	Laborer	Berlin	Lewiston
Oct 23	Ronald Blake Graham	M	L					W	1 W Patrick Boucher	Rosie Ella Simpson	W/Lincoln	Laborer	Laconia	W Rumney
Oct 27	Carol Ann Wright	F	L					W	4 W Irving R Haynes	Helena E Connerly	W/Lincoln	Insurance agent	Lyman	Ft Edward N Y
Nov 2	Gloria Jean Smith	F	L					W	2 W Robert A Stanley	Muriel May Olson	W/Lincoln	Scaler	Chicago Ill	Cambridge Mass
Nov 21	Maureen Ruth Ramsey	F	L					W	3 W Martin B Graham	Alita May Moore	W/Lincoln	Cookie	Roston	Mass
Nov 26	Jos L Leo Duquette Jr	M	L					W	1 W Earl Gilbert Wright	Louise E Ramsdell	W/Lincoln	Riveter	Woodsville	Northumberland
Dec 1	Jane Elizabeth Fifield	F	L					W	4 W Wm Clifford Smith	Eleanor R McIntyre	W/Lincoln	Clerk	Taunton	Mass
Dec 19		F	L					W	1 W Floyd E Ramsey	Catherine Ethel Aye	W/Lincoln	Mill hand	Lisbon	Somerville Mass
Dec 21		F	L					W	1 W Douglas Allan Gray	Noreen Ruth Young	W/Lincoln	Laborer	Danville	Vt
		F	L					W	2 W Alphonse L Duquette	Elizabeth A Hamel	W/Lincoln	Millwright	St Agmenicille	Que
		F	L					W	3 W Arthur N Chase	Alice Mande Parrot	W/Lincoln	Millwright help	No Woodstock	Woodstock
		F	L					W	1 W Clifford C Fifield	Mabel J Howland	W/Lincoln	Planer	No Woodstock	No Woodstock

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1942.

1942	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in Years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Names of Parents	Birthplace of Parents	Times married	Name, Residence and official station of person by whom married
Jan 3	Geo Lincoln Boyle Kathleen Carleton	Lincoln Concord	25 W 23 W	U S Army School teacher	Lincoln Sanbornton	John Boyle Winifred Hartigan	St Charles Can St Patrick Can	1	George Donnelly Catholic Priest Concord	
Jan 24	Oliver Jos Larrivee Marie D Gamache	Lincoln Lincoln	33 W 21 W	Laborer Housework	Berlin Thetford Mines Que Can	Frank Carleton Gertrude North Frank Larrivee Hannah Mainville	Meriden Conn Canada Canada	1	J E Cahalane Catholic Priest Lincoln	
Feb 6	Paul George Young Lela Velma Blodgett	Lincoln Littleton	20 W 17 W	Carpenter At home	Littleton No Woodstock	Josephine Provincial Neil D Young Agnes Boyle	Biddleford Me Canada Greenville Me Berlin	1	Franklin P Frye Clergyman Littleton	
Feb 12	Roger W Thompson Margaret M Landry	Lincoln Lincoln	21 W 19 W	Laborer Finishing room	Lowell Mass Richmond Me	Nelson C Blodgett Gladys Carbee Milledge Thompson Mary Olive Miller	Clarksville Northumberland Portsmouth Groveton	1	J E Cahalane Catholic Priest Lincoln	
Feb 21	Normande E Griffin Eva A Boucher	Lincoln Franklin	39 W 47 W	Fireman At home	Lowell Vt	Peter Landry Obeline Landry Alva L Alexander Willy Swaisleave	Caroquet N B Caroquet N B Portland Me Sabattis Me	1	H A Hennon Catholic Priest Franklin	
Apr 25	Claude B Charette Yvonne Carboneau	Lincoln Lincoln	20 W 32 W	Woodsmen Housework	Ft Kent Me Spiny Hill Can	Clara Sherbert Benj Charette Modiste Levesque Archie Therrien	Purlington Vt Stowe Vt Ft Kent Me Ft Kent Me Canada	1	Jas C Muchmore Justice of Peace No Woodstock	
May 2	Rondal Haynes Winifred Montgom'y	Lincoln Littleton	25 W 23 W	Mechanic Housework	Plymouth Enfield	Florida Veilleux Ernest F Haynes Louise Dyette Wescott Montromery	Canada Canaan Vt Belvidere Vt New York	1	Walter N Heald Justice of Peace Littleton	

MARRIAGES (Continued)

June 15	Geo Charles Wright	Lincoln	20 W Laborer	Bath	Charles G Wright Edna Libby	Huhevik S D Bath	1 William Sinclair Clergyman Lincoln
Aug 1	Cora T Kahlstrom Douglas Allen Gray Noreen Ruth Young	Lincoln Lincoln Lincoln	20 W Housework 18 W Laborer 17 W At home	Brownington Vt Vermont Arlington Mass	Edgar C Kahlstrom Dorcas Ward Charles Gray Jessie Gray Neil Young	Burlington Conn Newbury Vt Vermont Vermont Shirley Me	1 Jas C Muchmore Justice of Peace No Woodstock
Sept 19	Lawrence W Carr Shirley D Connery	Lincoln Lincoln	20 W Mill hand 19 W Secretary	Lisbon Ft Edward N Y	Agnes Boyle Frank Carr Eva E Aldrich Perley T Connery Eva Fountaine	New Brunswick Can Sugar Hill Lewiston Me	1 John J Foley Catholic Priest Haverhill
Sept 19	Maurice D Ward Cecelia M Theriault	Lincoln Lincoln	21 W Beater tester 20 W At home	No Walpole Lincoln	Omar O Ward Nellie Avery Cyril Theriault Yvonne Lessard	Derby Vt East Corinth Vt Canada Lincoln	1 J E Cahalane Catholic Priest Lincoln
Sept 22	Wm Edw McLean P. L. J. Jean Mayhew	Blackstone Va Lincoln	23 W U S Army 18 W At home	Millinockett Me Lincoln	William E McLean Matilda Barnett Everett L Mayhew Laura E MacDonald	P E I Whitefield Groveton Waterford Vt	1 J E Cahalane Catholic Priest Lincoln
Sept 26	Howard E Byron Freda Erma Smith	Lincoln Lincoln	21 W Beater man 19 W At home	East Rygate Vt East Barnet Vt	George Byron Alice Cheney Harold Smith Jenny Fenoff	Vermont Burke Vt Barnet Vt	1 William Sinclair Clergyman Lincoln
Oct 1	Stanley C Fifield Grace Merrill Boyle	Plymouth Lincoln	36 W Chemist 34 W Paper finisher	W Thornton Woodville Mass	Henry H Fifield Cedena V Dorey Charles W Merrill Kathryn Donovan	Kentville N S Amesbury Mass Kinsal Ireland	2 William Sinclair Clergyman Lincoln
Oct 26	Robert Frank Chase Gertrude Rannacher	Lincoln Lincoln	24 W Paper tester 18 W At home	Woodstock Lincoln	Warren L Chase Violet E Leavitt Rudolph Rannacher Mary Gromo	Nova Scotia New Brunswick Austria Norton Mass	1 William Sinclair Clergyman Lincoln
Nov 4	Charles A Lapointe Mary Rose Renaulti	Lincoln Beebe Que	40 W U S Army 30 W Housework	Rumford Me St Helen Que	Anselum Lapointe Sophie Siroux Marnier Renaulti Josephine Benetti	St Anselum Que Presque Isle Me Canada Canada	2 J E Cahalane Catholic Priest Lincoln

MARRIAGES (Continued)

Nov 18	Gerald Lea Perry Jr.	Seattle Wash	23	W	U S Army	New York N Y	Gerald Leo Perry Janett Riddell	Helena Mont Helena Mont	1	William Sinclair Clergyman Lincoln
Nov 25	Marjorie K Filkins	Lincoln	23	W	Office	Groveton	Kenneth H Filkins Elizabeth Kehlinger	Port Byron N Y Long Branch N J	2	Guy U Horne Justice of Peace
Nov 30	James L MacDonald	Lincoln	39	W	Accountant	Houlton Me	Murdock MacDonald Emma Silliker	P E I P E I	2	Meredith
Dec 5	Margaret Thompson	Meredith	38	W	Tel operator	Campton	William P Paul Jane Call	Macy's Bay N B St Croix N B	1	J E Cahalane Catholic Priest Lincoln
Dec 5	Roland E Tardif	Lincoln	23	W	Truck driver	Lincoln	Amedi Tardif Rose Bouillard	Cranbourne P Q Cranbourne P Q	1	William Sinclair Clergyman Lincoln
Dec 5	Ellen Mary Theriault	Lincoln	22	W	Bookkeeper	Warren	William A Theriault Marie Lamontagne	Caraquet N B St Maglorie P Q	1	William Sinclair Clergyman Lincoln
Dec 5	Chester R Whitcher	Warren	31	W	U S Army	Lincoln	Eugene R Whitcher Elsie Lindsay	Warren Debert Station N S	1	William Sinclair Clergyman Lincoln
Dec 5	Esther B Cooper	Lincoln	26	W	School teacher	Wentworth	Leslie G Cooper Maud Marshall	Bloomfield Vt Lancaster	1	William Sinclair Clergyman Lincoln
Dec 5	Elmer Noyes	Lincoln	21	W	Paper machine	Bedford	John E Noyes Bertha M Campbell	E Summer Me Andover Me	1	William Sinclair Clergyman Lincoln
Dec 5	Dorothy F Davis	Lincoln	19	W	Office		Albert S Davis Vera M Ladeau	Warren Braitree Mass		

Deaths Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1942.

Date—1942	Name and Surname of Deceased	Age			Place of Birth	Sex and Condition	Occupation	Place of Birth Father	Place of Birth Mother	Name of Father	Maiden Name of Mother
		Years	Month	Days							
Jan 18	Susan Agnes Temple	78	7	5	Sylvestre P	W F Housewife	County Cork Ire	St Sylvestre P Q	Thomas Cunningham	Mary Nugent	
Mar 21	John Sullivan	65	1	3	McCroom Ire	S W M R foreman	McCroom Ire	McCroom Ire	P. Sullivan	Maay Sullivan	
Mar 29	Lena Topp	73	11	23	Canada	W W F Housewife	Canada	St Mary P Q Can	Joseph Labrecque	Floren Eison	
May 2	Myrtle A. Simpson	66	5	12	Groveton	M W F Housewife	Unknown	Unknown Falls Vt	John M. Asiel	Myra MacFarland	
June 15	Harriet L. Smith	54	0	6	Worcester Mass	M W F Housewife	Worcester Mass	Swanton Falls Vt	Joseph Martin	Julia Van Slack	
July 5	Michael Souchuk	61	9	5	Rochester	M W M Beater tender	Pokoshotka Russia	Pokoshouka Russia	M'chael Souchuk	Alexandra Souchuk	
July 5	Della Miner	67	0	24	Rochester	W W F M Mgr cabins	Canada	Canada	Eli Maltais	Phoebe Leflamme	
Aug 25	Victoria Benette	38	2	16	St Stonhope Can	M W F Ironer laund'	Unknown	Unknown	Maxine Machire	Malali Wonnette	
Sept 29	Jennie Boyle	49	5	7	P E I	W W F Finishing rm	P E I	P E I	Murdock MacDonald	Charlotte Silliker	
Oct 16	Egbert Legassie	33	8	21	Berlin	M W M Foreman	St Johns N B Can	Lewiston Me	James Legassie	Emma Kirlin	
Oct 26	Janice Yvonne Jean	84	5	26	Unknown	S W F Infant	Berlin	Lewiston Me	Albert A LaRoche	Lucille G Jean	
Nov 15	Mary Ouillett	84	5	26	Unknown	W W F Housewife	Unknown	Unknown	Antony Bellevance		

I hereby certify the foregoing returns are correct to the best of my knowledge and belief.

JAMES F. MAGUIRE
DANIEL J. WALSH, Town Clerks.

REPORT

of an audit and examination

of the accounts

of the

TOWN OF LINCOLN

made by the

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

November 17 to December 17, 1942

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

January 29, 1943

Board of Selectmen,
Lincoln, New Hampshire
Gentlemen:

In accordance with your request an audit and examination of the accounts of the Town of Lincoln has been made by this Division, a report of which is submitted herewith. Schedules as hereinafter listed are included as part of this report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Municipal Court for the fiscal year ended January 31, 1942, and the current fiscal year from February 1, 1942 to December 17, 1942. In addition an examination of the Treasurer's accounts was made covering the period from February 1, 1933 to December 17, 1942, which will be referred to later in the report.

FINANCES

In order to present a comprehensive picture of the financial condition of the town during the last ten years and the changes which have occurred in this period, certain statements have been prepared and will be referred to in the comments which follow.

Indebtedness, Valuation and Taxes: (Schedule A)

During the ten year period ending January 31, 1942, a Net Debt of \$17,397.31, was liquidated and a Surplus of \$23,682.01, accumulated, indicating an improvement in the financial condition of the town to the extent of \$41,000.00.

The assessed valuation, which in 1932 amounted to \$2,133,000, has decreased since then by almost one

million dollars to \$1,138,000, in 1942. The tax levies have likewise been decreased and the tax rate, while showing a considerable increase over the whole period, has been reduced each year since 1938. In the last two years the local tax rate has been less than the average rate for the State, as indicated herewith.

	1941	1942
Average tax rate for State	\$ 3.35	\$ 3.23
Lincoln tax rate	\$ 3.00	\$ 2.96

Bonded Debt and Annual Maturities: (Schedule C)

The bonded debt of the town on January 31, 1942, amounted to \$10,500, representing the outstanding balance of \$30,000, in water bonds issued in 1928. The bonds mature at the rate of \$1,500 a year until April 1, 1948, when the final maturity occurs.

**Revised Balance Sheet - As of January 31, 1942:
(Schedule D)**

This schedule presents the balance sheet as originally made out as of January 31, 1942, and the revision which was made as a result of our audit. The accounts affected were Cash, Uncollected Taxes, Balance due School District and Surplus.

In arriving at the Cash Balance of \$33,092.14 as originally reported, the total amount of selectmen's orders issued was considered as the basis for determining total expenditures. In arriving at the Cash Balance of \$43,594.14, as per our revision, the total amount of checks actually drawn by the Treasurer determined the total expenditures. A minor change in Uncollected Taxes increased the amount outstanding on account of the levy of 1941, from \$2,155.80 to \$2,188.80.

The Balance due School District, \$9,642.00, as indicated in the Revised Balance Sheet, represents the amount of checks actually issued by the Town Treasurer to the School District between the close of the Town year, January 31, 1942, and the close of the School year, June 30, 1942. The Balance Sheet, as originally reported, indicated no liability to the School

District, inasmuch as the actual order issued by the Selectmen to the School District was for the total amount of the 1941-42 School Appropriation. As already stated, however, the Town Treasurer issued checks to the School District totalling \$9,642.00, on account of this order subsequent to the close of the Town fiscal year, January 31, 1942.

As a result of the changes as described herein, the Surplus was increased from \$22,789.01 to \$23,682.01.

Revenue, Appropriations and Expenditures 1941: (Schedules E and F)

Comparative statements of Estimated and Actual Revenues and Appropriations and Expenditures are presented in detail in these schedules. A net excess of Actual over Estimated Revenues of \$2,564.45, and a net Unexpended Balance of Appropriations of \$171.88, resulted in a Net Budget Surplus of \$2,736.33, for the fiscal year ended January 31, 1942.

ACCOUNTS OF SELECTMEN AND TREASURER

The accounting procedure, as it relates to the payment of bills and claims against the town, consists of the issuance of vouchers and orders by the selectmen and separate checks by the treasurer in payment thereof. It was found, however, that in some instances at the close of the town fiscal year, January 31st, checks had not been issued by the treasurer for all orders actually drawn by the selectmen during the year. Nevertheless payments were recorded in the treasurer's cash book on the basis of orders drawn rather than checks actually issued during the year. In such cases the treasurer, in order to determine the actual balance at the close of the year, added to the current year's payments the amount of previous year's orders paid and deducted the amount of current year's orders remaining unpaid.

One order was issued by the selectmen in each town fiscal year to the school district which represented the total amount of the school appropriation for the school year ending six months later than the town year.

Actually, however, the treasurer continued to draw checks to the school district on account of the town order, received and charged in his accounts as of January 31st, until the close of the school year the following June 30th, or thereafter.

In order to establish a point where the treasurer's cash book balance and the actual cash balance were in agreement it became necessary to go back to January 31, 1933, as on this date the treasurer's records indicated that all orders issued by the selectmen had been paid. Upon inquiry, however, the treasurer stated that actually certain checks had been issued to the school district by him between the dates of January 31, 1933 (the close of the town year) and September 28, 1933, on account of the town order received by him and charged as a payment to the school district prior to January 31, 1933. Therefore the amount of such checks, \$10,165.56, was not included in the total payments of the treasurer for the fiscal year beginning February 1, 1933, inasmuch as they had already been included in the total payments of the previous year.

The treasurer's payments for the period from January 1, 1936 to the date of audit were supported by cancelled checks in most instances. All cancelled checks examined were traced to the bank statements and unchecked items on statements which represented missing checks were compared, in amount, with the check book stubs.

Cancelled checks and bank statements of the treasurer for the period from February 1, 1933 to January 31, 1936, were not available. The treasurer's payments for this period were determined on the basis of check book stubs and the selectmen's orders authorizing payments.

The treasurer's receipts were checked by source insofar as it was possible to do so. As a result it was found that a few checks received from the State of New Hampshire at various times had not been recorded as receipts or deposited in the town account. In other cases checks had been received from the State, entered by the Treasurer as receipts, and subsequently lost or

destroyed. In all such cases the State Treasurer has either waived the 90 day limit on the checks or issued duplicate checks to replace those lost or destroyed.

Summaries of the Treasurer's receipts and expenditures for the fiscal years ended January 31, 1934 to January 31, 1942, inclusive, and the period from February 1, 1942 to December 17, 1942, are included in Schedules G-1 to G-6, inclusive. Statements indicating proof of treasurer's balance are also contained therein.

It will be noted that as of the date of audit, December 17, 1942, the treasurer's funds on hand and in bank were in excess of the cash book balance by \$384.57. Our recommendations relative to the adjustment necessary to bring the bank balance into reconciliation with the cash book balance were made in a supplemental report under date of December 30, 1942. This report also contained detailed statements of:

- (1) Treasurer's Outstanding Checks -
December 17, 1942
- (2) Treasurer's Cash on Hand -
December 17, 1942

TAXES

The tax warrants of Collector Henderson for the levies of 1942 and 1941, were audited and balanced as of December 17, 1942, as indicated by Schedules H and H-1, respectively. The Collector's record of tax collections is commendable and his accounts were found to have been well kept.

TOWN CLERK

The accounts of the Town Clerk, including the issuance of motor vehicle permits and dog licenses, were examined for the fiscal year ended January 31, 1942, and the period from February 1, 1942 to December 17, 1942. All funds received from these sources were found to have been remitted to the Treasurer. (Schedule I)

MUNICIPAL COURT

An examination was made of the accounts and records of the Municipal Court and a summarized statement of the receipts and disbursements of the Court is contained in Schedule J.

TOWN OFFICERS' BONDS

The surety bonds of the town officers were examined and found to be satisfactory as to form and amount. (Schedule K)

GENERAL COMMENTS

Because of the period covered the length of time spent in making this audit was much greater than is usually required in the examination of the accounts of a town of comparable size, resulting in costs incident thereto which likewise were considerably in excess of the average.

Several recommendations relative to accounting procedure were made to the board of selectmen during the course of the audit. These included:

- (1) Use of the selectmen's orders as checks by the treasurer through countersigning.
- (2) Monthly reports by treasurer to selectmen.
- (3) Attaching invoices to vouchers.

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. The letter of transmittal should be included in its entirety, but the inclusion of schedules is optional with the board of selectmen.

We extend our thanks to the officials of the town for the assistance rendered and information furnished while we were engaged in making this audit.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, Herbert E. Hunt, Roger S. Morrill, Accountants.

TOWN OF LINCOLN

SCHEDULES

- A Statement of Indebtedness, Valuation and Taxes.
- B Statement of Taxable Valuation and Taxes Assessed.
- C Statement of Bonded Indebtedness.
- D Revised Balance Sheet - As of January 31, 1942.
- E Comparative Statement of Appropriations and Expenditures.
- F Comparative Statement of Estimated and Actual Revenues.
- G-1 Summary of Receipts and Expenditures - Fiscal Years Ended Jan. 31, 1934 and Jan. 31, 1935.
- G-2 Summary of Receipts and Expenditures - Fiscal Years Ended Jan. 31, 1936 and Jan. 31, 1937.
- G-3 Summary of Receipts and Expenditures - Fiscal Years Ended Jan. 31, 1938 and Jan. 31, 1939.
- G-4 Summary of Receipts and Expenditures - Fiscal Years Ended Jan. 31, 1940 and Jan. 31, 1941.
- G-5 Summary of Receipts and Expenditures - Fiscal Year Ended Jan. 31, 1942.
- G-6 Summary of Receipts and Expenditures - February 1, 1942 to Dec. 17, 1942.
- H H. F. Henderson - Tax Collector - Summary of Warrant - Levy of 1942.
- H-1 H. F. Henderson - Tax Collector - Summary of Warrant - Levy of 1941.
- I James Maguire - Town Clerk - Summary of Motor Vehicle Permit and Dog License Accounts.
- J D. J. Walsh, Justice - Municipal Court Receipts and Disbursements.
- K Town Officers' Bonds.

SCHEDULE A—TOWN OF LINCOLN

Statement of Indebtedness, Valuation and Taxes

Fiscal Year Ended	Temporary Loans	Long Term Notes	Bonds	* Net Debt or Surplus	Valuation	Total Taxes Assessed	Uncollected Taxes	Unredeemed Taxes	Average Local Tax Rate Per \$100.	Average State Tax Rate Per \$100.
January 31, 1932			\$25,500.00	\$17,397.31	\$2,376,449.00	\$49,021.98	\$ 491.60		\$2.00	\$2.90
January 31, 1933			24,000.00	17,150.26	2,133,007.00	45,899.84	2,506.16		2.09	2.77
January 31, 1934			22,500.00	12,353.25	1,250,234.00	36,700.00	12,609.63		2.83	2.74
January 31, 1935	10,000.00		21,000.00	8,484.58	1,243,820.00	40,474.33	33,442.42		3.15	2.86
January 31, 1936	13,500.00		19,500.00	5,528.51	1,261,558.00	38,005.18	11,469.81	20,950.65	2.90	3.17
January 31, 1937	13,500.00		18,000.00	2,995.63	1,235,190.00	43,801.40	37,265.12		3.43	3.43
January 31, 1938		3,000.00	16,500.00	6,357.45	1,206,387.00	46,198.24	4,843.19		3.73	3.41
January 31, 1939		7,250.93	15,000.00	7,510.98	1,174,503.00	45,243.86	7,185.14		3.75	3.48
January 31, 1940		5,250.93	13,500.00	10,890.31	1,191,384.00	45,539.48	3,729.17		3.72	3.45
January 31, 1941		3,250.93	12,000.00	18,472.26	1,187,309.00	42,783.62	2,212.21		3.47	3.41
January 31, 1942		2,250.93	10,500.00	(a) 23,682.01	1,207,450.00	37,795.50 (a)	2,480.80		3.00	3.35
January 31, 1943		(Fiscal Year Not Completed at Date of Audit)			1,137,794.00	35,218.70			2.96	3.23

"Net Debt" indicates excess of Liabilities over Assets.

"Surplus" indicates excess of Assets over Liabilities.

(a) As per Tax Commission Audit.

SCHEDULE B—TOWN OF LINCOLN
Comparative Statement of Taxable Valuation and
Taxes Assessed Period of Ten Years
From 1933 to 1942, Inclusive

Description	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942.
Land & buildings	\$782,473.00	\$740,871.00	\$605,545.00	\$596,380.00	\$533,295.00	\$588,081.00	\$598,451.00	\$593,917.00	\$606,457.00	\$618,442.00
Stock in trade	232,671.00	294,774.00	353,613.00	401,995.00	215,775.00	338,505.00	339,211.00	339,110.00	357,430.00	287,156.00
Electric utilities	23,050.00	22,050.00	36,050.00	21,050.00	21,050.00	36,050.00	36,050.00	36,050.00	33,000.00	33,000.00
Mills, factories & machinery	205,000.00	180,625.00	245,600.00	201,675.00	201,650.00	190,625.00	184,650.00	178,723.00	172,840.00	172,026.00
Horses	3,035.00	2,350.00	3,350.00	4,300.00	3,150.00	2,950.00	1,850.00	1,750.00	1,500.00	750.00
Cows	1,260.00	1,050.00	1,050.00	900.00	990.00	900.00	1,450.00	2,750.00	150.00	
Other neat stock	70.00	50.00	125.00	50.00	50.00	50.00	50.00			
Hogs				115.00			35.00	56.00		
Fowls			50.00	100.00	100.00					
Fur-bearing animals	400.00	200.00								
Vehicles	200.00	250.00	11,950.00	6,575.00	6,200.00	5,825.00	5,450.00	5,075.00	4,790.00	4,700.00
Portable mills			3,000.00	250.00	250.00	250.00	250.00	500.00	250.00	
Wood & lumber					227,427.00	9,467.00	22,397.00	27,298.00	28,383.00	19,080.00
Gasoline pumps										
and tanks	1,975.00	1,600.00	1,225.00	1,200.00	1,450.00	1,800.00	1,540.00	2,080.00	2,740.00	2,640.00
	\$1,250,234.00	\$1,243,820.00	\$1,261,558.00	\$1,235,190.00	\$1,206,387.00	\$1,174,503.00	\$1,191,384.00	\$1,187,309.00	\$1,207,450.00	\$1,137,794.00
Tax Rate Per										
Hundred \$	2.83	\$ 3.15	\$ 2.90	\$ 3.43	\$ 3.73	\$ 3.75	\$ 3.72	\$ 3.47	\$ 3.00	\$ 2.96
Property taxes	35,380.00	39,180.33	36,585.18	42,315.40	44,998.24	44,043.86	44,319.48	41,199.62	36,223.50	33,678.70
National Bank										
Stock taxes	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00		
Poll taxes	1,300.00	1,274.00	1,400.00	1,466.00	1,200.00	1,200.00	1,200.00	1,584.00	1,572.00	1,540.00
Number of polls	650	637	700	733	600	600	600	792	786	770

SCHEDULE C—TOWN OF LINCOLN
Statement of Bonded Indebtedness Showing Annual
Maturities of Principal and Interest
As of January 31, 1942

	<u>Town of Lincoln Bonds 4¼%</u>		
Original Amount of Issue	\$ 30,000.00		
Date of Issue	April 1, 1928		
Principal Maturity Date	April 1st		
Interest Payable Date	April and October 1st		
Payable At	<u>Atlantic Nat'l Bank, of Boston</u>		
Maturities in Fiscal Year	Serial No.	Amount	Interest
1942-43	40, 41, 42	\$ 1,500.00	\$ 414.38
1943-44	43, 44, 45	1,500.00	350.63
1944-45	46, 47, 48	1,500.00	286.88
1945-46	49, 50, 51	1,500.00	223.13
1946-47	52, 53, 54	1,500.00	159.38
1947-48	55, 56, 57	1,500.00	95.63
1948-49	58, 59, 60	1,500.00	31.88
		<u>\$10,500.00</u>	

SCHEDULE D—TOWN OF LINCOLN
Revised Balance Sheet As of January 31, 1942

	Revised Balance Sheet	Balance Sheet as Reported
ASSETS		
Cash		
In hands of treasurer	\$43,594.14	\$33,092.14
Uncollected Taxes		
Levy of 1941	\$ 2,188.80	\$ 2,155.80
Levy of 1940	174.00	174.00
Levy of 1939	118.00	118.00
	<u>\$ 2,480.80</u>	<u>\$ 2,447.80</u>
Total Assets	\$46,074.94	\$35,539.94
LIABILITIES		
Accounts Owed to School District		
Balance of Appropriation	\$ 9,575.00	
Balance of Dog Licenses	67.00	
	<u>\$ 9,642.00</u>	
Indebtedness		
Water Bonds	\$10,500.00	\$10,500.00
Bridge Note	2,250.93	2,250.93
	<u>\$12,750.93</u>	<u>\$12,750.93</u>
Surplus - January 31, 1942	\$23,682.01	\$22,789.01
Total Liabilities and Surplus	\$46,074.94	\$35,539.94

SCHEDULE E—TOWN OF LINCOLN

Comparative Statement of Appropriations and Expenditures Fiscal Year Ended January 31, 1942

	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Balance	Unexpended Balance	Overdraft
	\$	\$	\$	\$	\$	\$	\$
Town officers' salaries	1,285.00		1,285.00	1,285.00	1,285.00	\$	
Town officers' expenses	600.00		600.00	600.00	647.87		47.87
Election and registration	75.00		75.00	75.00	22.00	53.00	
Police Department	2,150.00		2,150.00	2,150.00	2,039.33	110.67	
Fire Department	800.00		800.00	800.00	779.30	20.70	
Health Department	1,250.00	\$ 1,311.35	\$ 1,311.35	2,561.35	1,752.60	808.75	
Transients	25.00		25.00	25.00	25.00	25.00	
Town Road Aid	128.15		128.15	128.15	441.81	567.57	
Town Maintenance	3,000.00		3,000.00	3,000.00	2,432.43	762.97	
Miscellaneous Expenses	1,250.00		1,250.00	1,250.00	487.03	600.00	
Fence, Cemetery	600.00		600.00	600.00			313.66
White Mt. Region Association	100.00		100.00	100.00	100.00		
Street Lighting	1,750.00		1,750.00	1,750.00	1,533.18	216.82	
Libraries	900.00		900.00	900.00	811.06	88.94	
Old Age Assistance	350.00		350.00	350.00	320.05	29.95	
Town Poor	1,000.00		1,000.00	1,000.00	954.09	45.91	
Water and Electric Utilities	200.00		200.00	200.00	94.17	105.83	
Cemeteries	250.00		250.00	250.00	393.72		143.72
County Tax	3,693.50		3,693.50	3,693.50	3,693.50		
Vital Statistics					158.00		158.00
Overlay, Discounts and Abatements	592.32		592.32	592.32	95.17	497.15	
Interest					598.13		598.13
Payments on Indebtedness					2,500.00		2,500.00
	\$19,998.97	\$ 1,311.35	\$21,310.32	\$ 21,138.44	\$ 3,933.26	\$ 3,761.38	

SCHEDULE F—TOWN OF LINCOLN
Statement of Estimated and Actual Revenue
Fiscal Year Ended January 31, 1942

	Estimated Revenue	Actual Revenue	Excess	Deficit
Interest and dividend tax	\$ 387.72	\$ 388.46	\$.74	
Insurance tax	.75			.75
Railroad tax	40.00	38.61		1.39
Savings bank tax	700.00	708.60	8.60	
Motor vehicle permits	1,500.00	2,109.10	609.10	
National Forest reserve	650.00	836.01	186.01	
Municipal Court		187.03	187.03	
Interest on taxes		89.74	89.74	
Business licenses and permits		5.00	5.00	
Reimbursement a/c state and Federal forest lands		1,480.37	1,480.37	
	\$ 3,278.47	\$ 5,842.92	\$ 2,566.59	\$ 2.14
<hr/>				
Total actual revenue		\$ 5,842.92		
Total estimated revenue		3,278.47		
Net revenue surplus			\$ 2,564.45	
Unexpended balances of appropriations		\$ 3,933.26		
Overdrafts of appropriations		3,761.38		
Net unexpended balance of appropriations			171.88	
Net budget surplus				\$ 2,736.33

SCHEDULE G-1—TOWN OF LINCOLN

Thos. B. Moore - Treasurer

Summary of Receipts and Expenditures

Fiscal Year Ended - January 31, 1934

Cash book balance		
January 31, 1933		\$ 5,079.75
Receipts, February 1, 1933		
to January 31, 1934		36,951.14
Payments, February 1, 1933		
to January 31, 1934		\$42,030.89
Selectmen's orders issued (No. 547-858)	\$43,757.60	
Less orders not paid by treasurer	8,300.00	
Treasurer's actual payments during fiscal year		\$35,457.60
Cash book balance, January 31, 1934		\$ 6,573.29

Fiscal Year Ended - January 31, 1935

Cash book balance		
January 31, 1934		\$ 6,573.29
Receipts, February 1, 1934		
to January 31, 1935		35,361.91
Payments, February 1, 1934		
to January 31, 1935		\$41,935.20
Selectmen's orders issued (No. 859-1000, No. 1-328, No. 339, No. 356)	\$43,826.03	
Less orders not paid by treasurer	7,636.29	
Treasurer's actual payments during fiscal year		36,189.74
Cash book balance, January 31, 1935		\$ 5,745.46

SCHEDULE G-2—TOWN OF LINCOLN

Thos. B. Moore - Treasurer

Summary of Receipts and Expenditures

<i>Fiscal Year Ended - January 31, 1936</i>	
Cash book balance	
January 31, 1935	\$ 5,745.46
Receipts, February 1, 1935	
to January 31, 1936	46,775.24
	<hr/>
	\$52,520.70
Payments, February 1, 1935	
to January 31, 1936	
Selectmen's orders issued	
(No. 329-792 inc.)	\$43,131.54
Less orders not paid	
by treasurer	12,068.78
	<hr/>
	\$31,062.76
Add previous year's orders paid	6,036.29
	<hr/>
Treasurer's actual payments	
during fiscal year	37,099.05
	<hr/>
Cash book balance, January 31, 1936	\$15,421.65
<i>Fiscal Year Ended - January 31, 1937</i>	
Cash book balance	
January 31, 1936	\$15,421.65
Receipts, February 1, 1936	
to January 31, 1937	50,380.60
	<hr/>
	\$65,802.25
Payments, February 1, 1936	
to January 31, 1937	
Selectmen's orders issued	
(No. 793-1000, No. 1-427)	\$48,858.05
Less orders not paid	
by treasurer	3,142.15
	<hr/>
	\$45,715.90
Add previous year's orders paid	7,629.04
	<hr/>
Treasurer's actual payments	
during fiscal year	53,344.94
	<hr/>
Cash book balance, January 31, 1937	\$12,457.31

SCHEDULE G-3—TOWN OF LINCOLN

Thos. B. Moore - Treasurer

Summary of Receipts and Expenditures

Fiscal Year Ended - January 31, 1938

Cash book balance		
January 31, 1937	\$12,457.31	
Receipts, February 1, 1937 to January 31, 1938	87,779.06	
	<hr/>	\$100,236.37
Payments, February 1, 1937 to January 31, 1938		
Selectmen's orders issued (No. 428-600, No. 601-778, No. 801-1000)	\$61,740.22	
Less orders not paid by treasurer	1,514.34	
	<hr/>	\$60,225.88
Add other payments:		
Previous year's orders paid	\$ 2,638.15	
Bank debit interest on note	20.00	
Loan to Parker- Young Co.	20,000.00	
	<hr/>	22,658.15
Treasurer's actual payments during fiscal year	82,884.03	
	<hr/>	\$17,352.34
Cash book balance, January 31, 1938		

Fiscal Year Ended - January 31, 1939

Cash book balance, January 31, 1938		\$17,352.34
Receipts, February 1, 1938 to January 31, 1939		
Current receipts	\$55,921.44	
Repayment of loan by Parker-Young Co.	20,000.00	
	<hr/>	75,921.44
		<hr/>
		\$93,273.78
Payments, February 1, 1938 to January 31, 1939		
Selectmen's orders issued (No. 1-567 inc.)	\$54,358.93	
Less orders not paid by treasurer	434.91	
	<hr/>	\$53,924.02
Add loan to Parker- Young Co.	25,000.00	
	<hr/>	
Treasurer's actual payments during fiscal year		78,924.02
		<hr/>
Cash book balance, January 31, 1939		\$14,349.76

SCHEDULE G-4—TOWN OF LINCOLN
Thos. B. Moore - Treasurer
Summary of Receipts and Expenditures

<i>Fiscal Year Ended - January 31, 1940</i>	
Cash book balance, January 31, 1939	\$14,349.76
Receipts, February 1, 1939 to January 31, 1940	
Current receipts	\$49,217.21
Repayment of loan by Parker-Young Co.	25,000.00
	74,217.21
	\$88,566.97
Payments, February 1, 1939 to January 31, 1940	
Selectmen's orders issued (No. 601-944 inc.)	\$50,881.91
Less orders not paid by treasurer	2,164.07
	\$48,717.84
Add loan to Parker Young Co.	25,000.00
	73,717.84
Treasurer's actual payments during fiscal year	73,717.84
Cash book balance, January 31, 1940	\$14,849.13
<i>Fiscal Year Ended - January 31, 1941</i>	
Cash book balance, January 31, 1940	\$14,849.13
Receipts, February 1, 1940 to January 31, 1941	
Current receipts	\$49,768.02
Repayment of loan by Parker-Young Co.	25,000.00
	74,768.02
	\$89,617.15
Payments February 1, 1940 to January 31, 1941	
Selectmen's orders issued (No. 995-1404 inc.)	\$44,169.11
Previous year's orders paid	393.82
Loan to Parker-Young Co.	25,000.00
	69,562.93
Treasurer's actual payments during fiscal year	69,562.93
Cash book balance, January 31, 1941	\$20,054.22

SCHEDULE G-5—TOWN OF LINCOLN

Thos. B. Moore - Treasurer

Summary of Receipts and Expenditures

Fiscal Year Ended - January 31, 1942

Cash book balance, January 31, 1941	\$20,054.22	
Receipts, February 1, 1941 to January 31, 1942		
Current receipts	\$44,944.31	
Repayment of loan by Parker-Young Co.	25,000.00	
	<hr/>	
		69,944.31
		<hr/>
		\$89,998.53
(a) Total payments as per cancelled checks		<hr/>
		46,404.39
Cash book balance, January 31, 1942		\$43,594.14
(a) Selectmen's orders issued (No. 1405-1801, No. 1812)	\$43,363.15	
Less balance school appropriation not paid	9,642.00	
	<hr/>	
		\$33,721.15
Previous year's school orders paid	\$12,682.74	
Bank charge	.50	12,683.24
	<hr/>	
		\$46,404.39

SCHEDULE G-6—TOWN OF LINCOLN

Thos. B. Moore - Treasurer

Summary of Receipts and Expenditures

Period February 1 to December 17, 1942

Cash book balance, January 31, 1942	\$43,594.14	
Receipts, February 1 to December 17, 1942	14,597.08	
	<hr/>	
	\$58,191.22	
<i>Payments, February 1 to December 17, 1942</i>		
Selectmen's orders issued (No. 1802-1811, No. 1813-2000, No. 1-62 inc.)	35,272.93	
	<hr/>	
Cash book balance, December 17, 1942		\$22,918.29

Proof of Treasurer's Balance

Balance in Pemigewasset		
National bank, Dec. 17, 1942	\$23,762.15	
Less outstanding checks	1,452.19	
	<hr/>	
	\$22,309.96	
Undeposited funds	992.90	
	<hr/>	
Total cash on hand and in bank	\$23,302.86	
Funds on hand in excess of cash book balance	384.57	
	<hr/>	
		\$22,918.29

SCHEDULE H—TOWN OF LINCOLN

H. F. Henderson - Tax Collector

Summary of Warrant, Levy of 1942

As of December 17, 1942

Debit

Taxes Committed to Collector:

Property taxes	\$33,705.34	
Poll taxes	1,558.00	
	<hr/>	\$35,263.34

Added Taxes:

Property	\$ 35.52	
Polls	22.00	
	<hr/>	\$ 57.52
		<hr/>
		\$35,320.86

Credit

Remittances to Treasurer:

a/c property taxes	\$ 9,530.90	
a/c poll taxes	1,122.00	
	<hr/>	\$10,652.90

Uncollected Taxes:

Property	\$ 1,982.42	
Polls	362.00	
	<hr/>	\$ 2,344.42

Cash on Hand:

a/c property taxes	\$22,227.54	
a/c poll taxes	96.00	
	<hr/>	\$22,323.54
		<hr/>
		\$35,320.86

SCHEDULE H-1—TOWN OF LINCOLN

H. F. Henderson - Tax Collector

Summary of Warrant, Levy of 1941

As of December 17, 1942

Debit

Taxes Committed to Collector:

Property taxes	\$36,250.80	
Polls	1,578.00	
	<hr/>	\$37,828.80
Added taxes - polls		52.00
Interest collected		111.75
Costs collected		7.60
		<hr/>
		\$38,000.15

Credit

Remittances to Treasurer:

a/c property	\$36,247.80	
a/c polls	1,446.00	
a/c interest	111.25	
a/c costs	7.60	
	<hr/>	\$37,812.65
Uncollected polls		161.50
Cash on hand		26.00
		<hr/>
		\$38,000.15

SCHEDULE I—TOWN OF LINCOLN

James Maguire - Town Clerk

Summary of M. V. Permit and Dog License Accounts

Fiscal Year Ended January 31, 1942

Unremitted collections, January 31, 1941	\$	164.19	
1941-42 <i>M. V. Permits Issued:</i>			
No. 87901-88400,			
No. 184251-184259	\$	1,989.49	
Dog licenses issued (No. 1-32)		92.00	
Filing fees			5.00
			<hr/>
			\$ 2,086.49
			<hr/>
			\$ 2,250.68
Remittances to treasurer			\$ 2,206.10
			<hr/>
Unremitted balance, January 31, 1942			\$ 44.58

Period February 1, to December 17, 1942

Unremitted collections, January 31, 1942	\$	44.58	
1941-42 <i>M. V. Permits Issued:</i>			
No. 184260-184261 inc.	\$	7.33	
1942-43 <i>M. V. Permits Issued:</i>			
No. 93701-94067 inc.		1,396.59	
Dog licenses issued (No. 1-57)		130.00	
Filing fees			5.00
			<hr/>
			\$ 1,538.92
			<hr/>
			\$ 1,583.50
Remittances to treasurer			\$ 1,591.23
			<hr/>
Excess remittance			\$ 7.73

SCHEDULE J—TOWN OF LINCOLN
Lincoln Municipal Court - D. J. Walsh, Justice
Summary of Receipts and Disbursements

Fiscal Year Ended January 31, 1942

Receipts:

Fines and costs	\$	757.00
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Disbursements:

Officers' fees	\$	102.45
Motor vehicle department		291.47
Fish and Game department		3.00
Federal Inspectors		45.00
Supplies		6.15
Justice fees		181.63
Town treasurer		147.00
	\$	776.70

Excess payment to town treasurer	\$	19.70
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Period February 1, to December 17, 1942

Receipts:

Fines and costs	\$	415.80
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Disbursements:

Officers' fees	\$	42.50
Motor vehicle department		267.07
Justice fees		56.00
Refund		6.00
	\$	371.57

	\$	44.23
Less excess payment, previous year		19.70

	\$	24.53
Cash on hand December 17, 1942		

SCHEDULE K—TOWN OF LINCOLN
Town Officers' Bonds

1942

Surety	Serial No.	Amount	Term
<i>Town Clerk:</i>			
James F. Maguire Hartford Accident & Indemnity Co.	N. H. - 150	\$1,000.00	Expires March 10, 1943
<i>Town Treasurer:</i>			
Thomas B. Moore Hartford Accident & Indemnity Co.	N. H. - 152	\$10,000.00	Expires March 10, 1943
<i>Tax Collector:</i>			
Hugh F. Henderson Hartford Accident & Indemnity Co.	N. H. - 151	\$ 6,500.00	Term Beginning March 10, 1942

