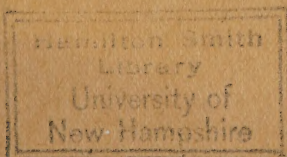


44

**ANNUAL REPORT**  
OF THE  
**OFFICERS**  
OF THE  
**TOWN OF LINCOLN**

For the Fiscal Year Ending January 31

194~~4~~3





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

YEAR ENDING  
January 31, 1944

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THE RECORD PRINT  
Plymouth, N. H.



## TOWN OF LINCOLN

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### STATE OF NEW HAMPSHIRE

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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 14th 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. To see if the Town will authorize the Selectmen to withdraw from the surplus funds of the Town not to exceed the sum of \$4,500.00 for the purchase of a new fire truck and pumping unit, provided the same can be acquired during the current fiscal year.

8. How much money will be raised for Public Health Department.

9. How much money will be raised for Miscellaneous Expense.

10. How much money will be raised for Support of Town Poor.

TOWN OF LINCOLN

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11. How much money will be raised for Old Age Assistance.

12. How much money will be raised for Cemetery.

13. How much money will be raised for Maintenance of Water Department.

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

15. How much money will be raised for White Mt. Region Association.

16. 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, 1944.

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

18. To see if the Town will vote to raise \$64.37 for T. R. A. work, the State to contribute the sum of \$257.47.

Given under our hands and seal, this 25th day of February, in the year of our Lord, nineteen hundred and forty-four.

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

A true copy of Warrant—Attest:

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

TOWN OF LINCOLN

BUDGET

For February 1, 1944 to December 31, 1944

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

Sources of Revenue

	Actual 1943	Estimate 1944
<b>From State</b>		
Interest and dividend tax	\$ 393.05	\$ 400.00
National forest reserve	840.15	850.00
Railroad tax	35.67	36.00
Savings bank tax	627.66	650.00
Reimbursement of loss of of taxes, 1942	1,442.86	
Recovery on old age assistance	89.26	
<b>From Local</b>		
Fines and Municipal Court	527.10	500.00
Poll taxes	1,332.00	1,400.00
Motor vehicle permits	962.11	1,000.00
Cemeteries	25.00	25.00
Public health service	673.70	700.00
National bank stock tax	20.00	10.00
Miscellaneous income	96.66	
Interest received on taxes	78.65	75.00
<b>Total revenue from all sources except property taxes</b>	<b>\$ 7,143.87</b>	<b>\$ 5,646.00</b>

## TOWN OF LINCOLN

Purposes of Expenditures			
	Estimate 1943	Actual 1943	Estimate 1944
Election and registration	\$ 75.00	\$ 36.00	\$ 75.00
Town officers' salaries	1,430.00	1,420.00	1,420.00
Town officers' expenses	600.00	695.59	600.00
Police department	2,330.00	2,212.02	2,700.00
Fire department	3,000.00	1,650.32	1,900.00
Health department	1,250.00	1,648.49	1,250.00
Town maintenance	2,500.00	1,434.68	3,000.00
Street lights	1,750.00	1,470.71	1,750.00
Miscellaneous expense	600.00	65.00	600.00
Cemeteries	300.00	335.20	350.00
Library	900.00	856.05	900.00
Town poor	750.00	891.43	750.00
Old age assistance	600.00	474.59	600.00
Maintenance water department	200.00	104.94	300.00
Interest on water bonds		354.67	300.00
Payment on water bonds		1,500.00	1,500.00
T. R. A.	128.49		64.37
Bounties		9.50	
Transients		2.50	
White Mt. Region Association	100.00	100.00	100.00
Vital statistics	150.00	116.00	150.00
Civilian defense	300.00	85.12	
Tax abatements		41.90	
County tax	2,100.00	2,010.89	3,800.00
School tax	23,157.00	23,278.29	26,100.00
	\$42,220.49	\$40,793.89	\$48,209.37

Note: Payments and interest on water bonds amounting to \$1,854.67 paid out of surplus as by vote at last Town Meeting.



TOWN OF LINCOLN

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SUMMARY OF INVENTORY

Real estate	\$654,962.00
Electric plants	36,050.00
Horses	750.00
Vehicles	4,700.00
Wood and lumber	20,549.00
Gasoline pumps and tanks	2,440.00
Value of stock in trade	244,750.00
Mills and machinery	171,252.00
	<hr/>
	\$1,135,453.00

TOWN OF LINCOLN

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BALANCE SHEET

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**Assets**

Cash in hands of treasurer	\$13,084.77
U. S. Government certificates of indebtedness, due April 1, 1944	10,000.00
U. S. Government certificates of indebtedness, due September 15, 1944	5,000.00
Due from tax collector, uncollected taxes	2,236.95
	<hr/>
	\$30,321.72

**Liabilities**

The First National Bank of Boston Balance due on water bonds	\$ 7,500.00
	<hr/>
Net surplus, January 31, 1944	\$22,821.72
Net surplus, January 31, 1943	20,524.41
	<hr/>
Surplus increased during year	\$ 2,297.31

TOWN OF LINCOLN

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COLLECTOR'S REPORT, JANUARY 31, 1943

Summary of Warrant, Levy of 1943

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Property tax		\$33,913.59
Poll taxes		1,406.00
Added poll tax		30.00
National bank tax		20.00
Interest		.57
		<hr/>
		\$35,370.16
Remittance to treasurer	\$33,490.93	
Uncollected as per list	1,879.23	
	<hr/>	\$35,370.16

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I hereby certify that the above list showing the name and amount due from each delinquent tax payer as of January 31, 1944 on account of the tax levy of 1943 is correct to the best of my knowledge and belief.

H. F. HENDERSON,  
Tax Collector.

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Summary of Warrant, Levy of 1942

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Uncollected taxes as of February 1, 1943	\$ 1,846.10
Added taxes	14.00
Interest	78.08
Cost	1.92
	<hr/>
	\$ 1,940.10
Remittance to treasurer	\$ 1,714.38
Uncollected as per list	225.72
	<hr/>
	\$ 1,940.10

H. F. HENDERSON,  
Tax Collector.

TOWN OF LINCOLN

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**Summary of Warrant, Levy of 1941**

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Uncollected taxes as of February 1, 1943	\$	64.00	
Added			6.00
			<hr/>
	\$		70.00

Remittance to treasurer during fiscal			
year ending January 31, 1944	\$	14.00	
Uncollected as per list		56.00	
		<hr/>	
	\$		70.00

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**Summary of Warrant, Levy of 1940**

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Uncollected taxes as of February 1, 1943	\$	56.00	
Remittance to treasurer during fiscal			
year ending January 31, 1944	\$	8.00	
Uncollected as per list		48.00	
		<hr/>	
	\$		56.00

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**Summary of Warrant, Levy of 1939**

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Uncollected taxes as of February 1, 1943	\$	32.00	
Remittance to treasurer during fiscal			
year ending January 31, 1944	\$	4.00	
Uncollected as per list		28.00	
		<hr/>	
	\$		32.00

H. F. HENDERSON,  
Tax Collector.

TOWN OF LINCOLN

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TOWN PROPERTY

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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
	<hr/>
	\$124,100.00

TOWN OF LINCOLN

TREASURER'S REPORT

Year Ending January 31, 1944

Balance on hand January 31, 1943 \$27,526.31

Receipts

H. F. Henderson, Collector

1939 poll tax	\$ 4.00	
1940 poll tax	8.00	
1941 poll tax	14.00	
1942 poll tax	112.00	
1942 property tax	1,522.38	
1942 interest	78.08	
1943 poll tax	1,194.00	
1943 property tax	32,276.36	
1943 interest	.57	
1943 property tax costs	1.92	
1943 National bank stock tax	20.00	
		\$35,231.31

Archibald Ferguson, Town Clerk

1942-43 auto permits	2.39	
1943-44 auto permits	959.72	
1943 dog taxes	109.00	
1943 kennel tax	25.00	
1943 filing fees	8.00	
		\$ 1,104.11

D. J. Walsh, justice, municipal court 527.10

Lawrence Smith, public health  
service 673.70

F. T. Marden  
cemetery trustees 25.00

F. T. Marden, cemetery  
(special fund) 200.00

		\$ 225.00
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R. R. Stanley Agency, refund 3.25

James MacDonald, telephone refund 3.71

Old outstanding checks, cancelled 89.70

TOWN OF LINCOLN

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State Treasurer

National forest reserve fund	840.15	
Reimbursement of loss of taxes, 1942	1,442.86	
Savings bank tax	627.66	
Railroad tax	35.67	
Interest and dividends tax	393.05	
	\$ 3,339.39	
State of N. H. Dept. Public Welfare		
Recovery on old age assistance	89.26	
	\$41,286.53	
<b>Total receipts</b>		<b>\$68,812.84</b>

**Disbursements**

Selectmen's orders		
(For detail, see selectmen's report)		\$40,728.07
Balance on hand, February 1, 1944		
Cash	\$12,884.77	
Littleton Savings Bank (special fund)	200.00	
U. S. Government certificates of indebtedness 1944 7/8 series B No. 34776 to 34785 incl. due April 1, 1944	10,000.00	
U. S. Government certificates of indebtedness 1944 7/8 series E No. 54223 to 54227 incl. Due Sept. 15, 1944	5,000.00	
	\$28,084.77	

FREDERIC T. MARDEN,  
Treasurer.

## TOWN OF LINCOLN

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### SUMMARY OF PAYMENTS

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#### Town Officers' Salaries

D. J. Walsh, justice	\$ 300.00
Arthur Salem, selectman	175.00
C. V. Doherty, selectman	175.00
C. V. Doherty, overseer of poor	50.00
James MacDonald, selectman	225.00
H. F. Henderson, tax collector	200.00
T. B. Moore, moderator	25.00
Frederic T. Marden, treasurer	100.00
Achibald Ferguson, town clerk	50.00
C. B. Lynch, supervisor	25.00
Lewis Blanchard, supervisor	25.00
Arthur Legassie, supervisor	25.00
Frederic T. Marden, cemetery trustee	15.00
D. J. Addison, cemetery trustees	15.00
Arthur Legassie, cemetery trustee	15.00
	<hr/>
	\$ 1,420.00

#### Town Officers' Expenses

The Parker-Young Co., rent, lights and supplies	\$ 143.47
Record Print, printing town reports and ballots	182.11
G. Allen Putnam Agency, bonding town officers	87.50
N. H. Collectors Association, dues	2.00
R. R. Stanley Agency, insurance	6.50
N. E. Tel. & Tel. Co., telephone	.40
Edson C. Eastman, supplies	15.57
Brown & Saltmarsh, supplies	23.25
F. J. Shores, transfers	6.95
Luigi Costello, transfer	.20
Fred L. Tower Co., N. H. Register	5.00
Archibald Ferguson, stamped envelopes	16.92
Frederic T. Marden, stamped envelopes	33.84
James MacDonald, 1 day to Plymouth and expense	7.00



## TOWN OF LINCOLN

James MacDonald, 2 days to Manchester and expense	19.85
Arthur Salem, 1 day to Plymouth and expense	10.00
Arthur Salem, 2 days to Manchester, car and expense	73.75
Charles Doherty, 1 day to Manchester and expense	10.00
H. F. Henderson, 1 day to Plymouth and expense	6.95
H. F. Henderson, expenses for year	14.33
Archibald Ferguson, 1 day to Manchester and expense	15.00
Archibald Ferguson, expenses for year	15.00
	\$ 695.59

### Police Department

Thomas Lynch, salary less income tax and advance	\$ 1,952.58
N. E. Tel. & Tel. Co., phone calls	37.55
The Parker-Young Co., rent, lights and supplies	143.47
Karl Norcott, special police	5.00
Fred Charron, special police	10.00
N. H. Police Retirement fund	36.00
	\$ 2,184.60

### Fire Department

The Parker-Young Co., supplies, etc.	\$ 138.44
N. E. Tel. & Tel. Co., telephone	39.75
Town of Woodstock, help on barn fire	39.00
Dr. L. B. Copenhaver, injured fireman	2.00
Robert W. Haskell, firecoats	29.50
Fire Protection Co., firecoats	20.25
Kenneth McInnis, fire chief, salary	185.67
Patrick Roy, ass't fire chief, salary	143.34
Fred Charron, fireman salary	95.67
Louis Hamnett, fireman salary	95.67
Rudolph Gagnon, fireman salary	95.67
Joseph Theriault, fireman salary	95.67

## TOWN OF LINCOLN

Raymond Goss, fireman salary	95.67
Dan Donovan, fireman salary	95.67
Charles Boyle, fireman salary	95.67
Bertram Albee, fireman salary	95.67
Arthur Asselin, fireman salary	95.67
Maurice Labrecque, fireman salary	95.67
Thomas Lynch, fireman salary	95.67

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\$ 1,650.32

### Election and Registration

The Parker-Young Co., labor on booths, etc.	\$	16.00
Juliet Lessard, ballot clerk		4.00
Isabelle Madden, ballot clerk		4.00
Sadie Brooks, ballot clerk		4.00
Elizabeth Canton, ballot clerk		4.00
Gertrude Duvall, ballot clerk		4.00

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\$ 36.00

### Transients

E. G. Mosco, food	\$	2.50
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### Bounties

Arthur Salem, hedgehogs	\$	4.50
James Dauphine, bear		5.00

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\$ 9.50

### Miscellaneous Expense

Ernest M. Nichols, flowers	\$	15.00
Community Band, donation		50.00

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\$ 65.00

### Vital Statistics

Dr. A. W. Handy, reporting for year	\$	2.75
Archibald Ferguson, auto permits, marriages, births, deaths, etc.		113.25

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\$ 116.00

TOWN OF LINCOLN

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**Street Lighting**

The Parker-Young Co., power and lamps     \$ 1,470.71

**White Mountain Region Association**

Appropriation     \$ 100.00

**Old Age Assistance**

N. H. Welfare Department     \$ 474.59

**Tax Abatements**

H. F. Henderson     \$ 39.90

Earl Carr     2.00

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\$ 41.90

**Interest**

First National Bank of Boston, water bonds \$ 350.61

Pemigewasset National Bank, U. S. Bonds 4.06

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\$ 354.67

**Library**

Ione Norcott, salary     \$ 300.00

Dominic Blanchard, salary 100.00

The Parker-Young Co., wood, lights and  
supplies 41.33

H. R. Hunting Co., books 382.47

Moore-Cottrell Agency, magazines 32.25

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\$ 856.05

**Cemetery**

The Parker-Young Co., supplies     \$ 9.70

F. J. Shores, filing plan 1.00

Henry MacLure, labor 274.75

Roger Allison, labor 12.00

Lawrence Smith, labor 37.75

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\$ 335.20

## TOWN OF LINCOLN

### Civilian Defense

The Parker-Young Co., telephone and supplies	\$ 77.12
Lawrence Smith, stove	8.00
	<hr/>
	\$ 85.12

### Town Relief

The Parker-Young Co., food, rent, lights and fuel	\$ 395.26
E. G. Mosco, M. Kelly board and room	227.50
Gulf Oil Corp., fuel oil	5.63
Infant Asylum, A. Lapointe case	144.65
Ernest M. Nichols, Edward Lee burial	75.00
Thomas Lynch, traveling expense	13.84
Arthur Salem, fare to Plymouth	.55
Dr. A. W. Handy, services and supplies	24.00
Dr. L. B. Copenhaver, services	5.00
	<hr/>
	\$ 891.43

### Water Department

E. B. Smith, services	\$ 35.00
The Parker--Young Co., supplies	34.10
Kenneth McInnis, labor	4.48
Herman Simpson, labor	19.04
Ralph Goodwin, labor	7.84
Freeman Sellingham, labor	4.48
	<hr/>
	\$ 104.94

### Payments on Bonds

First National Bank of Boston, water bonds	\$ 1,500.00
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### County Tax

Grafton County, 1943 tax	\$ 2,010.89
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### Lincoln School District

Appropriation	\$23,157.04
Dog taxes	121.25
	<hr/>
	\$23,278.29

TOWN OF LINCOLN

**Town Maintenance, Summer**

The Parker-Young Co., gas, oil, parts and labor	\$	75.23
Francis Madden, insurance on truck		39.75
Willard Hiltz, truck body		85.00
R. W. Thompson, labor		15.00
William McKinley, labor		15.12
Archie Damon, labor		4.00
Gerald Blay, labor		6.16
George McIntyre, labor		39.76
James Kennedy, labor		23.00
James Ward, labor		16.80
Dominic Blanchard, labor		40.02
C. V. Doherty, labor		108.75
	\$	468.59

**Town Maintenance, Winter**

The Parker-Young Co., gas, oil, parts and labor	\$	783.56
Casselini-Venable Corp., chloride, shovels, etc		41.70
N. E. Tel. & Tel. Co., telephone		8.33
Dominic Blanchard, labor		39.60
R. W. Thompson, labor		10.00
Trenor Dube, labor		9.00
Edward Wiggett, labor		2.40
Adriel Tardif, labor		5.60
Randolph Boyle, labor		4.80
Raymond Bossie, labor		2.60
C. V. Doherty, labor		4.50
Joseph Sawyer, labor		30.00
William Ward, labor		12.00
Frank Pelletier, labor		12.00
	\$	966.09
Total town maintenance	\$	1,434.68

TOWN OF LINCOLN

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TOWN CLERK'S REPORT

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302 auto permits, 59001-59307	
(Nos. 59084, 59243, 59280, 59302) voided \$	959.72
50 dog taxes	109.00
1 kennel tax	25.00
8 filing fees	8.00
Total	<hr/> \$ 1,101.72

ARCHIBALD FERGUSON,  
Clerk.

TOWN OF LINCOLN

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LINCOLN MUNICIPAL COURT

Annual Report for Year Ending January 31, 1944

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**Debit**

Received from fines and fees	\$ 1,034.33
Received from mittimus' issued	12.02
	<hr/>
	\$ 1,046.35
Less overpayment January 1942	19.70
	<hr/>
Total debit	\$ 1,026.65

**Credit**

Paid to state police and motor vehicle department	\$ 108.93
Paid to Fish & Game Commissioner	8.10
Paid to federal inspectors	15.00
Paid to officers and witnesses	354.52
Paid to Edson C. Eastman, (supplies)	12.15
Paid to Lincoln postoffice (stamped env.)	.85
Paid to town treasurer	527.10
	<hr/>
Total credit	\$ 1,026.65

Number of cases in Court 74

DANIEL J. WALSH,  
Justice.

TOWN OF LINCOLN

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REPORT OF LINCOLN PUBLIC LIBRARY

February 1, 1943 to February 1, 1944

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Number of Books Loaned

Adult fiction	3,217
Adult non-fiction	626
Juvenile fiction	2,048
Juvenile non-fiction	282
Total	<hr/> 6,173

Magazines

Adult	851
Juvenile	224
Total	<hr/> 1,075



TOWN OF LINCOLN

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YEARLY REPORT OF PUBLIC HEALTH NURSE

Lincoln, New Hampshire

January 1943-January 1944 inclusive

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A.	Maternity Service	
	Cases admitted to antepartum service	21
	Field nursing visits to antepartum cases	25
	Cases admitted to delivery service	13
	Cases admitted to postpartum service	12
	Nursing visits to postpartum cases	78
B.	Infant Hygiene	
	Number admitted to nursing service	34
	Field nursing visits	483
	To individuals under 1 month	167
	To individuals 1 month to 1 year	316
C.	Preschool Hygiene	
	Individuals admitted	7
	Field nursing visits	13
D.	School Hygiene	
	Individuals admitted	5
	Field nursing visits	6
E.	Morbidity Service	
	Admissions to service	27
	Field nursing visits	
F.	Crippled Children Service	242
	Number admitted	1
	Field nursing visits	2
G.	Unclassified Visits	
	Visits to or in behalf of patients	49
	Total visits to homes	893
	Total visits to Woodstock and North Woodstock	441

Respectfully submitted,

NORA PARENT, R. N.  
Public Health Nurse.

## TOWN OF LINCOLN

### LINCOLN SCHOOL DISTRICT REPORT, 1943-1944

#### DISTRICT OFFICERS

##### School Board

Leo P. Foley, Chairman	Term expires 1945
Mrs. Faith Herrick	Term expires 1944
Donald J. Boyle	Term expires 1946

##### Other District Officers

Thomas B. Moore	Moderator
Frederic T. Marden	Auditor
John Boyle	Truant Officer
Mrs. Sadie Brooks	Clerk
William A. Lynch	Treasurer
Ronald A. Perham	Superintendent of Schools

##### School Calendar

Term opens	September 8, 1943
Duration in weeks	15
Term closes	December 22, 1943
Recess of two weeks	
Term opens	January 4, 1944
Duration in weeks	11
Term closes	March 17, 1944
Recess of ten days	
Term opens	March 28, 1944
Duration in weeks	11
Term closes	June 9, 1944
High school graduation	

##### Holidays

Armistice Day; Columbus Day; Thanksgiving Day; and Thursday and Friday following; Washington's Birthday; Memorial Day.

TOWN OF LINCOLN

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SCHOOL WARRANT

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**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 twenty-eighth day of March 1944, 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 Treasurer for the ensuing year.
5. 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.
6. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this Warrant.
8. 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.
9. 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 an audit.

## TOWN OF LINCOLN

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10. To see if the District will vote to adopt the non-partisan ballot system as provided in Chapter 22, Section 5, Laws of 1943, for the election of all district officers whose election is required by statute to be by ballot or whose election by ballot has been previously voted by the District.

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

Given under our hands at said Lincoln this 18th day of February 1944.

MRS. FAITH HERRICK,  
LEO P. FOLEY,  
DONALD J. BOYLE,  
School Board of Lincoln

TOWN OF LINCOLN

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**FINANCIAL REPORT**

**For the Fiscal Year Ending June 30, 1943**

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**Receipts**

**From selectmen**

For support of schools       \$23,625.00 \$ 23,625.00

**From Sources Other Than Taxation**

State aid	1,962.72	
Federal aid	175.96	
Dog licenses	152.00	
Other receipts	718.97	
	<hr/>	\$ 3,009.65

Total receipts from all sources       \$26,634.65

Cash on hand, July 1, 1942               885.78

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Grand total                               \$27,520.43

**Payments**

Orders of the school board       \$25,792.62

Cash on hand, June 30, 1943       1,727.81

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Grand total                               \$27,520.43

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**Auditor's Report**

This is 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, 1943, and find them correctly cast and properly vouched.

FREDERICK T. MARDEN,  
Auditor.

*Expenditures*

*Administration:*

District officers' salaries	\$	150.00	
Superintendent's excess salary		502.28	
Truant officer		20.00	
Expenses of administration		189.28	
		<hr/>	\$ 861.56

*Instruction:*

Teachers' salaries			
High	\$	6,657.06	
Elementary		8,497.18	
		<hr/>	\$15,154.24
Text books			
High	\$	181.23	
Elementary		340.91	
		<hr/>	\$ 522.14
Scholars' supplies			
High	\$	295.37	
Elementary		280.91	
		<hr/>	\$ 576.28
Flags and appurtenances			
High	\$	7.20	
Elementary		9.60	
		<hr/>	\$ 16.80
Other expenses of instruction			
High	\$	133.23	
Elementary		81.97	
		<hr/>	\$ 215.20
		<hr/>	\$16,484.66

*Operation of Plant*

Janitors' salaries			
High	\$	570.12	
Elementary		679.80	
		<hr/>	\$ 1,249.92

Fuel		
High	\$ 917.78	
Elementary	361.11	
	<u>          </u>	\$ 1,278.89
Janitors' supplies, etc.		
High	\$ 413.44	
Elementary	195.59	
	<u>          </u>	\$ 609.03
Minor repairs		
High	\$ 762.12	
Elementary	143.97	
	<u>          </u>	\$ 906.09
	<u>          </u>	\$ 4,043.93
Auxiliary Agencies and Special Activities		
Health (high school)	\$ 15.00	
Transportation of pupils	910.00	
Other Special Activities		
High	100.00	
Elementary	5.00	
	<u>          </u>	\$ 1,030.00
Fixed Charges		
State wide supervision	\$ 574.00	
Insurance	858.55	
	<u>          </u>	\$ 1,432.55
New equipment		50.09
Debt and Interest		
Payments on principal	\$ 1,000.00	
Payments on interest	500.00	
	<u>          </u>	\$ 1,500.00
Previous year's bills paid		\$ 389.83
		<u>          </u>
		\$25,792.62
Cash on hand, June 30, 1943		\$ 1,727.81
		<u>          </u>
Total		\$27,520.43

TOWN OF LINCOLN

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**BALANCE SHEET**  
**Lincoln School District**

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**Assets**

Cash on hand, June 30, 1943	\$ 1,727.81	\$ 1,727.81
Net debt		10,472.19
		<hr/>
Grand total		\$12,200.00

**Liabilities**

Accounts owed by District

Lincoln public health department	200.00	\$ 200.00
Bonds outstanding		12,000.00
		<hr/>
Total liabilities		\$12,200.00
Grand total		\$12,200.00



TOWN OF LINCOLN

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ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1943

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Cash on hand, June 30, 1942	\$ 885.78
Received from Selectmen	
Appropriation for current year	23,625.00
Dog tax	152.00
Received from State Treasurer	
State aid	1,962.72
Federal aid	175.96
Received from all other sources	718.97
	<hr/>
	\$26,634.65
Total amount available for fiscal year	\$27,520.43
Less school board orders paid	\$25,792.62
	<hr/>
Balance on hand as of June 30, 1943	\$ 1,727.81

WILLIAM A. LYNCH,

July 17, 1943.

District Treasurer.

TOWN OF LINCOLN

SCHOOL BOARD'S ESTIMATE FOR 1944-1945

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, 1944.

Detailed Statement of Expenditures

	High School	Elementary Schools
Support of Schools:		
Teachers' salaries	\$ 8,500.00	\$10,550.00
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	750.00	750.00
Fuel	800.00	700.00
Water, light, janitors' supplies	360.00	190.00
Minor repairs and expenses	200.00	150.00
Health supervision	25.00	200.00
Transportation of pupils		900.00
Other special activities	110.00	15.00
	<u>\$11,270.00</u>	<u>\$14,040.00</u>
Total		\$25,310.00

Other Statutory Requirements:

Salaries of district officers	\$ 188.00
Truant officer and school census	20.00
Payment of tuition in high schools	
Superintendent's excess salary	502.28
Payment of district debt	1,000.00
Per capita tax	596.00
Interest on district debt	460.00

TOWN OF LINCOLN

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* Other obligations imposed by law	958.76	
	<hr/>	\$ 3,725.04
Total amount required to meet school board's budget		\$29,035.04

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**Estimated Income of District**

Balance June 30, 1944, (estimate)	\$ 400.00
State aid (December 1944 allotment)	2,300.00
Dog tax (estimate)	50.00
Income from trust funds (estimate)	
High school tuition receipts (estimate)	200.00
Deduct total estimated income (not raised by taxation)	\$ 2,950.00
<b>Assessment required to balance school board's budget</b>	<b>\$26,085.04</b>
Total assessment required to cover budget and appropriations	\$26,100.00

We recommend that the district raise and appropriate the sum of \$26,100.00 for the school year 1944-1945.

Respectfully submitted,

LEO P. FOLEY,  
MRS. FAITH HERRICK,  
DONALD J. BOYLE,  
School Board.

TOWN OF LINCOLN

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DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 7, 1944

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

Gentlemen:

In accordance with the request of the District an audit and examination of the accounts for the fiscal year ended June 30, 1943, has been made by this Division, a report of which is submitted herewith. Schedules as hereafter listed are included as part of the report.

Comparative Balance Sheets for the fiscal years ended June 30, 1942 and June 30, 1943, presented in Schedule A, indicate a decrease in Net Debt during the year of \$2,294.06. An analysis of the decrease in Net Debt is shown in Schedule A-1.

Comparative statements of Appropriations and Expenditures, Estimated and Actual Revenues for the fiscal year indicate a net unexpended balance of appropriations of \$1,246.06, a net revenue surplus of \$20.97, and a resulting net budget surplus of \$1,267.03. (Schedules B and C)

Receipts and Expenditures summarized in accordance with the uniform classification of accounts are shown in Schedule D. Proof of the Treasurer's balance, as of June 30, 1943, is exhibited in Schedule D-1.

A statement of Bonded Indebtedness showing annual maturities is included in Schedule E.

Yours very truly,

HAROLD G. FOWLER,

Division of Municipal Accounting,  
State Tax Commission.

Lawton B. Chandler, Auditor  
Harry G. Hager, Accountant.

## TOWN OF LINCOLN

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### **Bonded Indebtedness**

The bonded debt of the school district on June 30, 1943, amounted to \$12,000.00, representing the outstanding balance of a bond issue of \$20,000.00 dated January 1, 1936. The bonds mature at the rate of \$1,000.00 a year until January 1, 1955, when the final maturity occurs.

TOWN OF LINCOLN

ATHLETIC ASSOCIATION ACCOUNT

Receipts

Brought forward	\$	59.81	
Basketball gates		263.45	
Candy		6.90	
Sale of equipment		34.70	
Gift		1.00	
Class of 1946		15.00	
Class of 1945		20.40	
Class of 1944		15.46	
Class of 1943		13.20	
School district		100.00	
Baseball collection		8.30	
Total			\$ 538.22

Expenditures

Travel	\$	107.67	
Postage, telephone, exp.		8.96	
Boys' equipment		34.67	
School equipment		44.49	
Referee		37.50	
Baseball equipment		43.89	
Federal tax		29.46	
Athletic awards		14.14	
Fruit and gum		4.25	
Printing		3.85	
Red Cross		43.38	
Cleaning equipment		9.50	
Mothballs		1.00	
Total			\$ 382.76
Balance on hand			\$ 155.46
Total			\$ 538.22

TOWN OF LINCOLN

LINCOLN PUBLIC HEALTH DEPARTMENT

Receipts

Cash Received:			
Nursing fees			
Lincoln	\$	150.55	
Woodstock		73.15	
		<hr/>	\$ 223.70
Woodstock school district			150.00
Town of Woodstock			300.00
			<hr/>
Total cash			\$ 673.70
Appropriation:			
Town of Lincoln	\$	1,250.00	
		<hr/>	
Total funds available			\$ 1,923.70

Disbursements

Nurse's salary	\$	1,401.98	
Car:			
Operating		158.21	
Insurance		48.73	
		<hr/>	\$ 206.94
Lights			4.08
Telephone			10.73
Postage			1.70
Cod Liver Oil			19.00
Drugs and First Aid supplies			4.99
Glasses			12.50
Miscellaneous			3.59
			<hr/>
Total			\$ 1,665.51
Balance on hand			\$ 258.19
			<hr/>
			\$ 1,923.70

LAWRENCE E. SMITH,  
Secretary.

TOWN OF LINCOLN

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LINCOLN PUBLIC HEALTH NURSE'S  
SCHOOL REPORT

January 1943-January 1944 inclusive

Visits to Schools:

Lincoln high school	42
Lincoln grammar school	93

	Grammar	High
Number of children examined	212	53
Number with defective teeth	110	14
Enlarged tonsils	50	1
Defective vision	38	9
Pediculosis	3	0
Defective hearing	0	1
Defective breathing	1	0
Defective speech	2	0
Orthopedic defects	1	0
Bad posture	6	1

Cod liver oil was given to the first four grades of grammar school, starting November first and continuing until April first.

Respectfully submitted,

NORA PARENT, R. N.

Public Health Nurse.



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*Vital Statistics*

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Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1943.

Date of Birth	Name of Child (if any)	Sex	No. of Sibs	Color	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 9	Barbara Marie MacLure	F	1	W	W Henry P. MacLure	Elfrida E. Lippert	W	Lincoln	Laborer	Stanstead Que	Boston Mass
Jan 7	Cecilia Marie Roy	F	1	1W	Robert P. Roy	Eleanor G. LaBresque	W	Lincoln	Store clerk	Stockholm Me	Lincoln
Jan 14	Ernest James Lureau	M	1	3W	Arthur J. Lureau	Irene E. Poirer	W	Lincoln	Sawyer	Lincoln	Lincoln
Jan 30	Joan R. Franklin Aselin	M	1	1W	W Arthur L. Aselin	Antoinette Fournier	W	Lincoln	Mill sparehand	St Margaret Can	St Clair Can
Feb 8	Susan Jean McGee	F	1	2W	W George M. McGee	Edna Jeffries	W	Lincoln	Contractor	Twin Mt	Northfield Vt
Feb 9	Carla Jean Albee	F	1	2W	W Bertram E. Albee	Viola B. LaBresque	W	Lincoln	Garage foreman	South Troy Vt	Lincoln
Feb 14	Edwin Donald Theriault	M	1	2W	W Francis Theriault	Mary A. Chasson	W	Lincoln	Millwright	Lynn Mass	Carquet Can
Feb 23	Karen Anne Brown	F	1	1W	W Martin A. Brown Jr	Ann T. Levesque	W	Lincoln	Timberland man	Winchester Mass	Northampton Mass
Feb 29	Howard Philip Chase	M	1	1W	W Howard A. Chase	Cecelia C. Boucher	W	Lincoln	Laborer	Nova Scotia	Manchester
Mar 27	Ronnie Eugene St. Cyr	M	1	1W	W Romeo J. St. Cyr	Jessie LaFue	W	Lincoln	Truck driver	Jackman Me	Montreal Can
Apr 25	Leo Joseph Corbett Jr	M	1	1W	W Leo J. Corbett	Laura G. Fleuressa	W	Lincoln	Truck driver	Canada	Magog Can
May 15	Henry L. Coburn	M	1	1W	W Henry L. Coburn	Gertrude M. Gagnon	W	Lincoln	U S Coast Guard	Derby Line Vt	Whitefield
May 13	Gerald L. Ward	M	1	1W	W Wallace L. Ward	Thais V. Lewis	W	Lincoln	Paper mill worker	Springfield Vt	Littleton
June 7	Susan Mary Alice Foster	F	1	3W	W Harry C. Foster	Laurel M. Damon	W	Lincoln	Finisher papermill	Revere Mass	Jefferson
June 18	Baby Boy	M	b.	2W	W Raymond W. Goss	Hilda E. Ingerson	W	Lincoln	Wood worker	East Prussia	Littleton
June 23	Sandra Jean Blay	F	1	1W	W Gerald B. Blay	Louise E. Ramsdell	W	Lincoln	Pulp handler	Woodsville	Northumberland
July 6	Barbara Louise Chase	F	1	1W	W Robert F. Chase	Muriel G. Jean	W	Lincoln	Truck driver	Morgan Vt	Lewiston Me
July 24	Geo Jos Simpson Jr	M	1	1W	W George E. Simpson	Gertrude Kannaacher	W	Lincoln	Paper tester	Lincoln	Lincoln
July 25	Chas Edward Dauphin	M	1	1W	W James E. Dauphin	Pauline Olivia Stone	W	Lincoln	U S Army	Wentworth	Berlin
July 25	Barbara Handy	F	1	2W	W Allan Ward Handy	Bertha E. Schwanke	W	Lincoln	Welder ship yard	Bedham Me	Lincoln
July 25	Allan Thomas Ward	M	1	1W	W Maurice J. Ward	Irene M. Theriault	W	Lincoln	Physician	Barre Mass	Tunbridge Vt
Aug 8	Norma E. Sinclair	F	1	1W	W Robert Y. Sinclair	Cecilia M. Theriault	W	Lincoln	Beater Tester	Walpole	Lincoln
Aug 14	Patricia Jean Deaette	F	1	1W	W Howard T. Deaette	Irene Emily Broarus	W	Lincoln	U S Army	Roxbury N Y	Berlin
Oct 5	Judith Dawn Hart	F	1	1W	W Howard T. Deaette	Loana V. Santaw	W	Lincoln	Mill worker	Bethlehem	Bethlehem
Oct 12	Jacqueline D. Harshorn	F	1	1W	W Robert H. LaBrecque	Glady's Hart	W	Lincoln	Cutterman	Mansonsville P Q	North Stratford
Oct 16	Elizabeth M. Bellerose	F	1	4W	W Walter V. Harshorn	Allene E. Brooks	W	Lincoln	Truck driver	Lunenburg Vt	Littleton
Nov 3	Ellen Douglas Gray	F	1	1W	W Albert J. Bellerose	Goldie P. Sanborn	W	Lincoln	Beater engineer	Manchester	Saco Maine
Nov 4	Carol Larry Hanks	F	1	2W	W William E. McLean	Phyllis J. Mayhew	W	Lincoln	U S Army	Millinocket Me	Lincoln
Nov 16	Joanne M. Alice Bugeaud	F	1	2W	W Douglas Allen Gray	Noreen Ruth Young	W	Lincoln	Laborer	Danville Vt	Arlington Mass
Dec 25	Michael Sherman O'Neill	M	1	3W	W Joseph S. Bugeaud	Alice A. Lemay	W	Lincoln	Papermill worker	Stratford	Lisbon
Dec 29		M	1	1W	W Sherman H. O'Neill	Lucienne B. Arsenault	W	Lincoln	Size maker	Berlin	Bonaventure Que
						Catherine T. Boyle	W	Lincoln	Paper mill worker	Gloucester Mass	Lincoln

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1943.

1943	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
May 30	Howard T Deaetie Doris V St Onge	Lincoln Lincoln	28 W 25 W	Beaterman Waitress	Bethlehem Mansenville Que	Leon Deaette Grace Buck	Canada Littleton	1	J E Cahalane Catholic Priest Lincoln
June 5	JAMES J Welsh Rosilda E Parent	Lincoln Lincoln	22 W 18 W	Paper Maker Cutter Girl	No Woodstock Lincoln	George L St Onge Rose M Prive James Welsh Ellie Constantine Amie Parent	Que North Troy Vt Daibeatie Scotland Thornton E Angus Que Can No Concord Vt	1	J E Cahalane Catholic Priest Lincoln
Sept 29	George Jos Simpson Pauline Olive Stone	Lincoln No Woodstock	19 W 16 W	U S Army Cutter girl	Wentworth Berlin	Eva G Bellerose Leon C Simpson Rose M Potras Wilfred N Stone Mary Ann Fortin	Warren Rumney Nashua Canada Wells River Vt	1	William Sinclair Clergyman Lincoln
Oct 5	Joseph A Cassidy Gladys A Pianowski	Lincoln Hope Valley R I	20 W 18 W	Sawyer Magazine filler	Volunteer Conn Hope Valley R I	John B Cassidy Seni Derouis Walter Pianowski	Quebec City Can Poland	1	William Sinclair Clergyman Lincoln
Dec 24	George H Curtis Barbara H Brown	Lincoln Lincoln	35 W 27 W	Paper maker R N	Berlin Vt Windsor Vt	George R Curtis Gena C Hill Henry K Brown Annie J Phebe	Warren Vt Starksboro Vt Windsor Vt Windsor Vt	2	William Sinclair Clergyman Lincoln

Deaths Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1943.

Date—1943	Name and Surname of Deceased	Age			Place of Birth	Sex and Cond'n	Occupation	Place of Birth Father	Place of Birth Mother	Name of Father	Maiden Name of Mother
		Years	Month	Days							
Mar 20	Edward Harrington	83	1	28	St Ann de Stakley	M	W	Beater	Eng	Moses Harrington	Margaret Ducheneze
Mar 22	Jam <sup>s</sup> F Gabagan	75	7	7	Orono Me	M	W	Retired		James Gabagan	Beatrice Davis
May 31	Lydia Cote Beaulieu	80	6	9	Ottawa Can	F	W	Retired		Earl Gilbert Wright	Louise E Ramsdell
June 18	Baby Boy	Stillborn			Lincoln	M	W	W		Maurice Haley	Rebecca Graham
June 20	Edward Lee	77	3	5	Winchen' Ms	M	W	Retired		Aurle A Cusson	Vivian Olive Dubois
Aug 6	Walter S. Haley	77	1	1	Lincoln	M	W	Police chief		John Carey	Mary Powell
Aug 16	Rudolph J Cusson	77	10	28	St Ferdin' no	M	W	Retired			
Sept 2	James Carey	78	8	6	St Jean Can	F	W	W			
Oct 19	Melaine O MacLure	52	1	4	St Jean Can	F	W	W			
Dec 27	Walter Waite	52	3	3	Carlisle Eng	M	W	W			

I hereby certify that the above returns are correct, according to the best of my knowledge and belief,

ARCHIBALD FERGUSON, Town Clerk.

**R E P O R T**

**of an audit and examination**

**of the accounts**

**of the**

**TOWN OF LINCOLN**

**made by the**

**DIVISION OF MUNICIPAL ACCOUNTING**

**STATE TAX COMMISSION**

**December 18, 1942 to January 17, 1944**



**DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
**Concord, New Hampshire**

February 10, 1944

Board of Selectmen,  
Lincoln, New Hampshire  
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Lincoln, which was made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the town. This audit covers the period from December 18, 1942 to January 17, 1944.

**SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerks and the Municipal Court.

**FINANCES**

**Revenues, Appropriations and Expenditures - 1942**  
**(Schedules D and E)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the year ended January 31, 1943, are presented in detail in these schedules. A net unexpended balance of appropriations of \$1,882.89, and a net revenue deficit of \$1,529.78, resulted in a net budget surplus for the year of \$353.11.

**AUDIT PROCEDURE**

The accounts and records of all town officials who are charged with the custody of and who receive or disburse public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. 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 bank.

### **TAX ACCOUNTS**

The tax warrants of Collector Henderson for the levies of 1941, 1942 and 1943, were audited and balanced as of January 17, 1944, as indicated by Schedule H.

### **TOWN CLERKS**

The accounts of Town Clerk D. J. Walsh, were examined for the period from December 18, 1942 to March 9, 1943, and Town Clerk Archibald Ferguson, for the period from March 10, 1943 to January 17, 1944. All funds received by the Clerks from the issuance of motor vehicle permits and dog licenses were properly accounted for either through remittances to the treasurer or funds on hand. (Schedules I, I-1 and J)

### **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 K.

### **TOWN OFFICERS' BONDS**

The surety bonds of the town officers were inspected and found to be correct in form and sufficient in amount. A list of the officials required by law to furnish surety bonds, the amount thereof and the issuing company, are included in Schedule L.

### **GENERAL COMMENTS**

It was noted that the recommendations as to accounting procedure, which were made in last year's report, had all been carried out this year. The financial accounts and records of all town officials which were examined were found 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. The letter of transmittal should be included in its entirety, but the inclusion of schedules is optional with the board of selectmen.

Our thanks is extended to the officials of the town for the assistance rendered and information furnished while we were engaged in making this audit.

Yours verry truly,

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

Lawton, B. Chandler, Auditor; Frank W. Morrill, Auditor; Harry G. Hager, Accountant, Ralph F. Seavey, Accountant.

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**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire  
February 10, 1944**

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**Certificate of Audit**

This is to certify that we have audited the accounts and records of the Town of Lincoln for the period from December 18, 1942 to January 17, 1944 and found them to be correctly cast and properly vouched. The accompanying schedules reflect, in our opinion, a correct summary of the financial activity for the period under review.

Respectfully submitted,

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

Lawton B. Chandler, Auditor; Frank S. Morrill, Auditor; Harry G. Hager, Accountant; Ralph F. Seavey, Accountant.

## TOWN OF LNCOLN

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### Schedules

- A Statement of Indebtedness, Valuation and Taxes
- B Statement of Taxable Valuations and Taxes Assessed
- C Statement of Bonded Indebtedness
- D Comparative Statement of Appropriations and Expenditures
- E Comparative Statement of Estimated and Actual Revenues
- F Summary of Receipts and Expenditures - Fiscal Year Ended January 31, 1943
- G Summary of Receipts and Expenditures - February 1, 1943 to January 17, 1944
- G-1 Proof of Treasurer's Balance
- H H. F. Henderson, Tax Collector - Summary of Warrants
- I D. J. Walsh, Town Clerk - Summary of Accounts December 18, 1942 to January 31, 1943
- I-1 D. J. Walsh, Town Clerk - Summary of Accounts February 1 to March 9, 1943
- J A. Ferguson, Town Clerk - Summary of Accounts March 10, 1943 to January 17, 1944
- K D. J. Walsh, Justice - Municipal Court Accounts February 1, 1943 to January 17, 1944
- L Town Officers' Bonds - 1943

**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, 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	3,000.00	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		3,250.93	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			9,000.00	20,524.41	1,137,794.00	35,218.70	1,998.10		2.96	3.23
January 31, 1944			(Fiscal Year Not Completed at Date of Audit)	1,130,453.00		35,313.59			3.00	3.03

"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 1934 to 1943, Inclusive**

Description	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943
Land and buildings	\$740,871.00	\$605,545.00	\$596,080.00	\$533,275.00	\$578,081.00	\$ 598,451.00	\$ 593,917.00	\$ 606,457.00	\$ 618,442.00	\$ 649,962.00
Stock in trade	294,774.00	353,613.00	401,995.00	215,775.00	323,505.00	339,211.00	339,110.00	357,530.00	287,156.00	244,750.00
Electric utilities	22,050.00	36,050.00	21,950.00	21,050.00	36,050.00	36,050.00	36,050.00	33,000.00	33,000.00	36,050.00
Mills, factories and machinery	180,625.00	245,600.00	201,675.00	196,650.00	199,625.00	184,650.00	178,723.00	172,840.00	172,026.00	171,252.00
Horses	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	750.00
Cows	1,050.00	1,050.00	900.00	990.00	900.00	1,450.00	2,750.00	150.00		
Other neat stock	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	200.00									
Vehicles	250.00	11,950.00	6,575.00	6,200.00	5,825.00	5,450.00	5,075.00	4,700.00	4,700.00	4,700.00
Portable mills		3,000.00	250.00	250.00	250.00	250.00	500.00	250.00		
Wood and lumber				227,427.00	9,467.00	22,397.00	27,298.00	28,383.00	19,080.00	20,549.00
Gasoline pumps										
and tanks	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	2,440.00
	\$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	\$1,130,453.00
<b>Tax rate per hundred</b>	\$ 3.15	\$ 2.90	\$ 3.43	\$ 3.73	\$ 3.75	3.72	3.47	3.00	2.96	3.00
Property taxes	\$ 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	33,913.59
National bank stock taxes	20.00	20.00	20.00	20.00	20.00	20.00	1,584.00	1,572.00	1,540.00	10.00
Poll taxes	1,274.00	1,400.00	1,466.00	1,200.00	1,200.00	1,200.00	792	786	770	1,390.00
Number of polls	637	700	733	600	600	600	786	786	770	695

**SCHEDULE C—TOWN OF LINCOLN**  
**Statement of Bonded Indebtedness, Showing Annual**  
**Maturities of Principal and Interest**  
**As of January 31, 1943**

Town of Lincoln Bonds 4¼%			
Original Amount of Issue		\$30,000.00	
Date of Issue		April 1st, 1928	
Principal Maturity Date		April 1st	
Interest Payable Date		April 1st. and October 1st	
Payable At		Atlantic Nat'l Bank of Boston	
Maturities in Fiscal Year	Serial No.	Amount	Interest
1943 - 1944	43-44-45	\$ 1,500.00	\$ 350.63
1944 - 1945	46-47-48	1,500.00	286.88
1945 - 1946	49-50-51	1,500.00	223.13
1946 - 1947	52-53-54	1,500.00	159.38
1947 - 1948	55-56-57	1,500.00	95.63
1948 - 1949	58-59 60	1,500.00	31.88
		\$ 9,000.00	

**SCHEDULE D—TOWN OF LINCOLN**  
**Comparative Statement of Appropriations and**  
**Expenditures Fiscal Year Ended**  
**January 31, 1943**

	Balance From Previous Year	Approp- riation	Receipts and Reimbursements	Total Amount Available	Expend- itures	Balance Unex- pended	Over- drafts
Town officers' salaries		\$ 1,330.00		\$ 1,330.00	\$ 1,330.00		
Town officers' expenses		600.00	1.40	601.40	1,019.63		418.23
Election and registration		75.00		75.00	84.10		9.10
Police department		2,150.00		2,150.00	2,135.13	14.87	
Fire department		1,200.00		1,200.00	420.60	779.40	
Health department		1,250.00	902.30	2,152.30	1,773.85	378.45	
Vital statistics		150.00		150.00	148.51	1.49	
Town maintenance		2,500.00		2,500.00	1,961.15	538.85	
T. R. A.		128.49		128.49	111.50	16.99	
Transients		25.00		25.00		25.00	
<i>Miscellaneous Expenses:</i>							
Civilian defense and					176.48)		
Parks and Playgrounds		600.00		600.00	25.00)	387.98	
and Military Certificates					10.54)		
Street lighting		1,750.00		1,750.00	1,476.89	273.11	
Libraries		900.00		900.00	897.90	2.10	
Old age assistance		500.00	41.64	541.64	507.37	34.27	
Town poor		1,000.00		1,000.00	730.58	269.42	
Water department		200.00		200.00	161.99	38.01	
Cemeteries		750.00		750.00	1,160.85		410.85
County tax		3,800.00		3,800.00	3,724.06	75.94	
White Mountain Region Ass'n		100.00		100.00	100.00		
Overlay, discounts and abatements		752.37		752.37	264.00	488.37	
Interest on notes and bonds		* 464.31		464.31	464.31		
Payments on notes and bonds		*3,750.93		3,750.93	3,750.93		
Dredging river						603.18	
<i>Schools:</i>							
Appropriation	\$ 9,575.00	\$24,050.00		33,625.00	33,625.00		
Dog licenses	67.00		152.00	219.00	219.00		
	\$ 9,642.00	\$48,026.10	\$ 1,097.34	\$58,765.44	\$56,882.55	\$ 3,324.25	\$ 1,441.36

\* Voted by Town Meeting to be paid out of surplus

**SCHEDULE E—TOWN OF LINCOLN**  
**Statement of Estimated and Actual Revenue**  
**Fiscal Year Ended January 31, 1943**

	Estimated	Actual		
	Revenue	Revenue	Excess	Deficit
Interest and dividend tax	\$ 400.00	\$ 425.89	\$ 25.89	
Railroad tax	40.00	37.82		2.18
Savings bank tax	700.00	757.78	57.78	
Motor vehicle permits	2,100.00	1,440.82		659.18
Municipal court		156.73	156.73	
Interest on taxes		113.32	113.32	
Reimbursement a/c State and Federal lands	2,200.00	947.86		1,252.14
Surplus	3,000.00	3,000.00		
Business licenses and permits		5.00	5.00	
Cemeteries		25.00	25.00	
	\$ 8,440.00	\$ 6,910.22	\$ 383.72	\$ 1,913.50
Unexpended balances of appropriations		\$ 3,324.25		
Overdrafts of appropriations		1,441.36		
Net unexpended balance of appropriations			\$ 1,882.89	
Total estimated revenue	\$ 8,440.00			
Total actual revenue		6,190.22		
Net revenue deficit			1,529.78	
Net budget surplus				\$ 353.11

**SCHEDULE F—TOWN OF LINCOLN**  
**Summary of Receipts and Expenditures**  
**Fiscal Year Ended January 31, 1943**

—————  
*RECEIPTS*

*From Local Taxes*

Levy of 1942			
Property	\$32,200.76		
Polls	1,272.00		
		\$33,472.76	
Levy of 1941			
Property	\$ 1,886.40		
Polls	233.00		
		\$ 2,119.40	
Levy of 1940			
Polls	\$ 118.00		
Levy of 1939			
Property	\$ 2.00		
Polls	84.00		
		\$ 86.00	
Levy of 1938			
Polls		6.00	
National bank stock tax		10.00	
		\$35,812.16	

*From State of New Hampshire*

Relief refund	\$ 41.64	
Railroad tax	37.82	
Savings bank tax	757.78	
Interest and dividend tax	425.89	
Forest reserve	947.86	
		\$ 2,210.99

*From Local Sources*

*Except Taxes*

Town Clerk		
Dog licenses	\$ 152.00	
Filing fees	5.00	



## Schedule F—Town of Lincoln (Continued)

Motor vehicle permits		
1941-1942	53.91	
1942-1943	1,386.91	
	\$ 1,440.82	
Interest received on taxes	113.32	
<b>Income from Departments</b>		
Health	902.30	
Miscellaneous		
Cemetery	25.00	
Municipal court	156.73	
Telephone	1.40	
	\$ 183.13	
	\$ 2,796.57	
Cash on hand, February 1, 1942		\$40,819.72
		43,594.14
Grand total		\$84,413.86

### EXPENDITURES

#### *General Government*

Town officers salaries	\$ 1,330.00
Town officers expenses	1,019.63
Election and registration	84.10
	\$ 2,433.73

#### *Protection of Persons and Property*

Police department	\$ 2,135.13
Fire department	420.60
Bounties	5.00
Civilian defense	176.48
	\$ 2,737.21

#### *Health*

Health department	\$ 1,773.85
Vital statistics	148.51
	\$ 1,922.36

#### *Highways and Bridges*

Town Maintenance	
Summer	\$ 1,084.09
Winter	877.06
	\$ 1,961.15

## Schedule F—Town of Lincoln (Continued)

Street lighting	1,476.89	
Dredging river	603.18	
		\$ 4,041.22
<i>Libraries</i>		
Library		897.90
<i>Public Welfare</i>		
Old age assistance	\$ 507.37	
Town poor	730.58	
		\$ 1,237.95
<i>Public Service Enterprises</i>		
Water department	\$ 161.99	
Cemeteries	1,160.85	
		\$ 1,322.84
<i>Recreation</i>		
Parks and playgrounds		25.00
<i>Unclassified</i>		
Abatements	\$ 264.00	
Advertising		
(White Mt. Region Ass'n)	100.00	
Certificates	10.54	
		\$ 374.54
<i>Interest</i>		
On notes and bonds		464.31
<i>New Construction</i>		
Town construction		111.50
<i>Indebtedness</i>		
Bridge notes	\$ 2,250.93	
Bonds	1,500.00	
		\$ 3,750.93
<i>Other Government Divisions</i>		
County tax	\$ 3,724.06	
School District		
Appropriation	\$33,625.00	
Dog licenses	219.00	
		\$33,844.00
		\$37,568.06
Cash on hand, January 31, 1943		\$56,887.55
		\$27,526.31
Grand total		\$84,413.86

**SCHEDULE G—TOWN OF LINCOLN**  
**Summary of Receipts and Expenditures**  
**Period February 1, 1943 to January 17, 1944**

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*RECEIPTS*

*From Local Taxes*

Levy of 1943		
Property	\$32,132.86	
Polls	1,114.00	
Levy of 1942		
Property	1,512.38	
Polls	104.00	
Levy of 1941		
Polls	12.00	
Levy of 1940		
Polls	4.00	
Levy of 1939		
Polls	4.00	
National bank stock tax	20.00	
	\$34,903.24	

*From State of New Hampshire*

Chapter 234, revised laws	\$ 1,442.86
Forest reserve	840.15
Savings bank tax	627.66
Railroad tax	35.67
Interest and dividend tax	393.05
	\$ 3,339.39

*From Local Sources Except Taxes*

Town Clerk	
Dog licenses	134.00
Filing fees	8.00
Motor vehicle permits	
1943-1944	948.45
	\$ 1,090.45
Municipal court	448.30
Interest received on taxes	80.00
Income from departments	
Health	\$ 183.25

## Schedule G—Town of Lincoln (Continued)

Cemetery	25.00		
Miscellaneous	99.05		
	\$ 307.30		
		\$ 1,926.05	
Cash on hand, February 1, 1943			\$40,168.68
			\$27,526.31
Grand total			\$67,694.99

### EXPENDITURES

#### *General Government*

Town officers' salaries	\$ 1,420.00		
Town officers' expenses	675.11		
Election and registration	36.00		
	\$ 2,131.11		

#### *Protection of Persons and Property*

Police department	\$ 2,067.89		
Fire department	1,642.74		
Bounties	9.50		
Civilian defense	80.72		
	\$ 3,800.85		

#### *Health*

Health Department	\$ 1,417.55		
Vital statistics	25.75		
	\$ 1,443.30		

#### *Highways and Bridges*

<i>Town Maintenance</i>			
Summer	\$ 468.59		
Winter	826.81		
	\$ 1,295.40		
Street lighting	1,155.28		
	\$ 2,450.68		

#### *Libraries*

Library			716.18.
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## Schedule G—Town of Lincoln (Continued)

### *Public Welfare*

Old age assistance	444.09	
Town poor	783.99	
		\$ 1,228.08

### *Recreation*

Parks and playgrounds		50.00
<i>Public Service Enterprises</i>		
Water department	65.46	
Cemeteries	334.20	
		\$ 399.66

### *Unclassified*

Advertising		
(White Mt. Region Ass'n)	\$ 100.00	
Abatements	41.90	
Miscellaneous	15.00	
		\$ 156.90
Interest on bonds		354.67

### *Indebtedness*

Bonds		1,500.00
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### *Other Governmental Divisions*

County tax	\$ 2,010.89	
School district	23,157.04	
		\$25,167.93
		\$39,399.36
Cash on hand, January 17, 1944		\$28,295.63
		\$67,694.99

**SCHEDULE G-1—TOWN OF LINCOLN**  
**Frederic T. Marden, Treasurer**  
**Summary of Receipts and Expenditures**  
**And Proof of Treasurer's Balance**  
**Period February 1, 1943 to January 17, 1944**

Balance on hand, February 1, 1943	\$27,526.31		
Receipts, February 1, 1943 to January 17, 1944	40,168.68		
	\$67,694.99		
Payments, February 1, 1943 to January 17, 1944	\$39,399.36		
	\$28,295.63		
<i>Proof of Treasurer's Balance</i>			
U. S. certificates of indebtedness	\$15,000.00		
<i>Undeposited Funds</i>			
Cash	\$ 9.05		
Checks	5,018.00		
	\$ 5,027.05		
Balance in Pemigewasset National Bank as per statement			
January 17, 1944	\$ 9,365.31		
* Less checks outstanding	1,096.73		
	\$ 8,268.58		
		\$28,295.63	
Cash book balance, January 17, 1944		\$28,295.63	
<i>*Checks Outstanding</i>			
No. 10344	\$ 4.00	No. 10447	\$ 80.79
No. 10411	56	No. 10448	300.00
No. 10468	25.10	No. 10449	25.00
No. 10374	4.48	No. 10450	25.00
No. 10418	25.00	No. 10451	40.00
No. 10419	25.00	No. 10452	25.00
No. 10430	2.60	No. 10453	15.00
No. 10434	88.94	No. 10454	15.00
No. 10441	15.00	No. 10455	25.00
No. 10443	175.00	No. 10456	23.00
No. 10444	25.00	No. 10457	30.00
No. 10445	3.00	No. 10458	12.00
No. 10446	75.26	No. 10459	12.00
			\$ 1,096.73

**SCHEDULE H—TOWN OF LINCOLN**  
**Hugh F. Henderson, Tax Collector**  
**Summary of Warrants, as of January 17, 1944**

	<i>DEBIT</i>		<i>CREDIT</i>	
Taxes committed to collector	Levy of 1943			
Added taxes	Property	Polls	Bank	Levy of 1942
Interest	\$33,913.59	\$ 1,406.00	Stock	Property
Costs		32.00	20.00	Polls
Unremitted collections				\$33,705.34
				\$ 35.52
				\$ 80.15
				\$ 1.92
				(a) 161.50
				(b) 26.00
Total	\$33,913.96	\$ 1,438.00	\$ 20.00	\$33,882.93
				\$ 1,594.00
				\$ 187.50
Remittances to treasurer				
Unremitted collections	\$32,132.86	\$ 1,114.00	\$ 20.00	\$33,794.21
Uncollected taxes	128.87	40.00		\$ 1,376.00
	1,652.23	284.00		\$ 11.00
				\$ 2.00
				\$ 17.72
				\$ 216.00
				\$ 58.00
Total	\$33,913.96	\$ 1,438.00	\$ 20.00	\$33,822.93
				\$ 1,594.00
				\$ 187.50

(a) Uncollected taxes as per Tax Commission Audit December 17, 1942.  
(b) As per Tax Commission audit, December 17, 1942.

**SCHEDULE I—TOWN OF LINCOLN**

**D. J. Walsh, Town Clerk**

**Summary of Motor Vehicle Permit and Dog License**

**Accounts**

**Period December 18, 1942 to January 31, 1943**

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**Debit**

<b>Motor Vehicle Permits Issued</b>		
1942-1943	\$	3.98
Kennel license issued		25.00
Filing fees		5.00
		<hr/>
Total	\$	33.98

**Credit**

<b>Remittances to Treasurer</b>		
Account motor vehicle permits	\$	3.98
Account dog licenses		25.00
Account filing fees		5.00
		<hr/>
Total	\$	33.98



**SCHEDULE I-1—TOWN OF LINCOLN**

**D. J. Walsh, Town Clerk**

**Summary of Motor Vehicle Permits and Filing Fees**

**Period February 1st to March 9, 1943**

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<b>Debit</b>	
<b>Motor Vehicle Permits Issued</b>	
1943-1944	\$ 81.57
Filing fees	8.00
	<hr/>
Total	\$ 89.57
<b>Credit</b>	
<b>Remittances to Treasurer</b>	
Account motor vehicle permits	\$ 81.57
Account filing fees	8.00
	<hr/>
Total	\$ 89.57

## SCHEDULE J—TOWN OF LINCOLN

A. Ferguson, Town Clerk

### Motor Vehicle Permit and Dog License Accounts

Period March 10, 1943 to January 17, 1944

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#### Debit

##### Motor Vehicle Permits

1943-1944 (59014-59303)                 \$   870.75

##### Dog Licenses Issued

Nos. 36 to No. 86

  1 @ \$25.00             \$   25.00

  3 @ \$ 5.00             15.00

 47 @ \$ 2.00             94.00

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                                  \$   134.00

Total debits   \$ 1,004.75

#### Credit

##### Remittances to Treasurer

  Account

    Motor vehicle permits   866.88

    Dog licenses            134.00

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                                  \$ 1,000.88

##### Cash on Hand

  Account motor vehicle permits   \$   3.87

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Total credits   \$ 1,004.75

**SCHEDULE K—LINCOLN MUNICIPAL COURT**

**D. J. Walsh, Justice**

**Summary of Receipts and Expenditures**

**Period February 1, 1943 to January 17, 1944**

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**Debit**

**Receipts**

Fines	\$	737.93	
Costs		354.20	
		<hr/>	\$ 1,092.13

**Credit**

**Payments**

Remittances			
To treasurer	\$	448.30	
To court		136.00	
To police officers		183.90	
To motor vehicle department		108.93	
To fish and game department		8.10	
		<hr/>	\$ 885.23
Supplies and postage			13.00
Cash on hand January 17, 1944			193.90
		<hr/>	\$ 1,092.13

**SCHEDULE L—TOWN OF LINCOLN**  
**Town Officers' Bonds, 1943**

Surety	Serial Number	Principal	Term Beginning
<i>Town Clerk</i>			
Archibald Ferguson Hartford Accident and Indemnity Company	NH175	\$ 1,000.00	March 9, 1943
<i>Tax Collector</i>			
Hugh F. Henderson Hartford Accident and Indemnity Company	NH176	\$ 6,500.00	March 9, 1943
<i>Treasurer</i>			
Frederic True Marden Hartford Accident and Indemnity Company	NH174	\$10,000.00	March 9, 1943







