

1944 (Dec)

ANNUAL REPORT
OF THE
OFFICERS
OF THE
TOWN OF LINCOLN

For the Fiscal Year Ending December 31

1944

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

YEAR ENDING
December 31, 1944

THE RECORD PRINT
Plymouth, N. H.
1945

N
352.07
L73
1944 (Dec)

TOWN OFFICERS

Representative
SHERMAN ADAMS

Selectmen
CHARLES V. DOHERTY JAMES MacDONALD
ARTHUR SALEM

Treasurer
FREDERIC T. MARDEN

Town Clerk
ARCHIBALD FERGUSON

Tax Collector
HUGH F. HENDERSON

School Board
LEO FOLEY DONALD BOYLE
MRS. W. H. HERRICK

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

Police Officer
GEORGE POOLER

Librarian
MRS. IONE NORCOTT

Supervisors of Check List
LEWIS BLANCHARD CHARLES LYNCH
ARTHUR LEGASSIE

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

Water Commissioners
E. B. SMITH JAMES WALSH
KENNETH McINNIS

TOWN OF LINCOLN

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 13th 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.

A. Election and Registration

B. Town Officers' Salaries

C. Town Officers' Expenses

D. Vital Statistics

3. How much money will be raised for Police Department.

4. How much money will be raised for Fire Department.

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

6. How much money will be raised for Town Maintenance.

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

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

9. How much money will be raised for Cemetery.

10. How much money will be raised for Public Library.

TOWN OF LINCOLN

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

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

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

14. How much money will be raised for White Mt. 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, 1945.

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 \$128.81 for T. R. A. work, the State to contribute the sum of \$515.24.

18. To see if the Town will authorize the Selectmen to withdraw from the surplus funds of the Town an amount not to exceed \$3,000.00 for the purchase of a new truck and necessary plowing equipment, and that this equipment will be used only for snow plowing.

19. To see what action the Town will take in regard to Waterworks construction on D. W. Highway.

Given under our hands and seal, this 24th day of February, in the year of our Lord, nineteen hundred and forty-five.

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

A true copy of Warrant—Attest:

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

TOWN OF LINCOLN

BUDGET

For January 1, 1945 to December 31, 1945

Estimates of Revenue and Expenditures for the
Ensuing Year January 1, 1945 to December 31, 1945,
Compared with Actual Revenue and Expenditures of
the Previous Year February 1, 1944 to December 31,
1944.

Sources of Revenue

From State

	Actual 1944	Estimate 1945
Interest and dividend tax	\$ 385.93	\$ 400.00
National forest reserve	1,222.74	1,225.00
Railroad tax	36.13	36.00
Savings bank tax	599.06	600.00
Reimbursement a/c State and Federal lands	596.00	667.00

From Local

Fines and forfeits		
Municipal court	1,210.84	500.00
Motor vehicle permits	786.48	750.00
Cemetery	180.00	100.00
Public health service	986.49	900.00
Interest received on taxes	65.97	75.00
Business licenses	60.00	60.00
Filing fees	11.00	10.00
Interest on deposits	126.15	150.00
Outstanding checks cancelled	29.66	

Total revenue from all sources except property and poll taxes	\$ 6,296.45	\$ 5,473.00
---	-------------	-------------

TOWN OF LINCOLN

SUMMARY OF INVENTORY

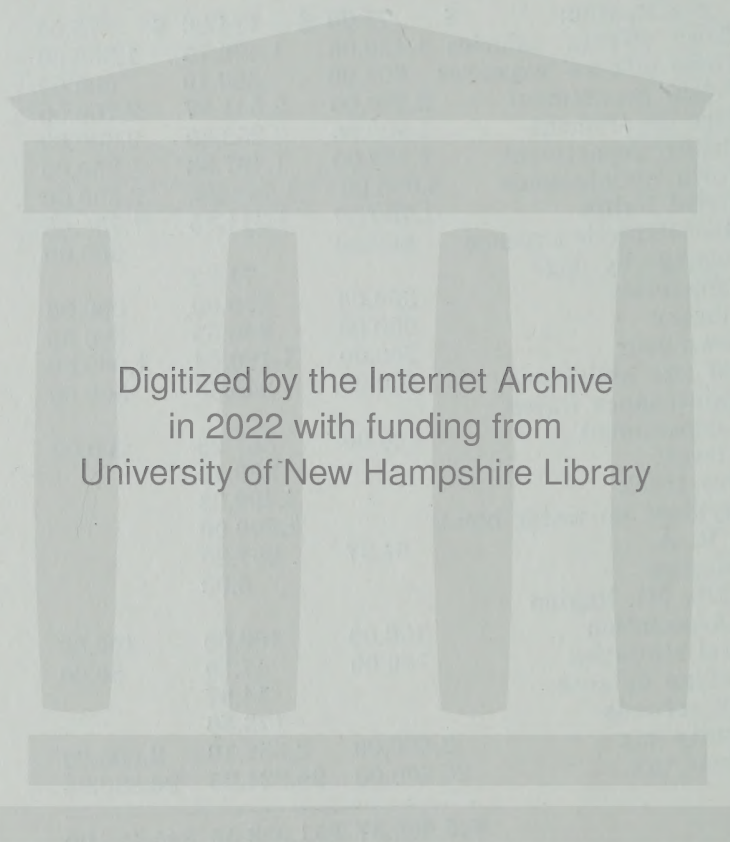
Real estate	\$561,101.00
Growing wood and timber	62,860.00
Electric plants	36,050.00
Horses	1,700.00
Cows	150.00
Vehicles	4,700.00
Wood and lumber	6,020.00
Gasoline pumps and tanks	2,390.00
Value of stock in trade	247,594.00
Mills and machinery	162,267.00
	<hr/>
	\$1,084,832.00

TOWN OF LINCOLN

Purposes of Expenditures

	Estimate 1944	Actual 1944	Estimate 1945
Election and registration	\$ 75.00	\$ 134.93	\$ 75.00
Town officers' salaries	1,420.00	1,496.75	1,500.00
Town officers' expenses	600.00	663.10	600.00
Police department	2,400.00	2,541.57	2,700.00
Fire department	1,900.00	2,252.39	2,000.00
Health department	1,250.00	1,497.83	1,250.00
Town maintenance	3,000.00	1,749.26	2,500.00
Street lights	1,750.00	1,311.85	1,750.00
Miscellaneous expense	600.00		600.00
Damage by dogs		71.22	
Cemeteries	350.00	290.00	300.00
Library	900.00	840.55	900.00
Town poor	750.00	1,180.64	1,000.00
Old age assistance	600.00	345.58	500.00
Maintenance water department	300.00	367.25	200.00
Interest		299.19	
Fire truck		4,499.93	
Payment on water bonds		1,500.00	
T. R. A.	64.37	257.20	
Bounties		5.00	
White Mt. Region Association	100.00	100.00	100.00
Vital statistics	150.00	47.50	50.00
Civilian defense		14.87	
Tax refunds		173.50	
County tax	2,600.00	2,532.10	2,600.00
School tax	26,800.00	26,921.25	26,800.00
	<u>\$45,609.37</u>	<u>\$51,093.46</u>	<u>\$45,425.00</u>

Note: Payments and interest on water bonds and new fire truck amounting to \$6,286.79 paid out of surplus as by vote at last Town Meeting.



Digitized by the Internet Archive
in 2022 with funding from
University of New Hampshire Library

TOWN OF LINCOLN

SCHEDULE A—TOWN OF LINCOLN

BALANCE SHEET

As of December 31, 1944

Assets

Cash on hand		\$33,827.14
Due From State of New Hampshire:		
Bounty		5.00
Uncollected Taxes:		
Levy of 1944	\$ 1,074.50	
Levy of 1943	179.50	
Levy of 1942	87.72	
Previous years	108.00	
	<hr/>	\$ 1,449.72
Total assets		<hr/> \$35,281.86

Liabilities

Accounts Owed by Town:

Special poll taxes

 Due state when collected \$ 285.00

Due to School District:

 a/c appropriation 10,000.00

 a/c dog licenses 12.53

\$10,297.53

State and Town Joint Highway Account:

 Unexpended balance in town treasury 112.57

Bonds Outstanding 6,000.00

Total liabilities \$16,410.10

Surplus \$18,871.76

Total liabilities and surplus \$35,281.86

TOWN OF LINCOLN

SCHEDULE G—TOWN OF LINCOLN
Tax Levy of 1944—Summary of Warrant
As of December 31, 1944

Debit

Taxes Committed to Collector:

Property taxes	\$37,794.12	
Regular poll taxes	1,302.00	
Special poll taxes	2,046.00	
	<hr/>	\$41,142.12

National bank stock tax		20.00
-------------------------	--	-------

Added Taxes:

Property taxes	\$ 45.50	
Regular poll taxes	40.00	
Special poll taxes	57.00	
	<hr/>	\$ 142.50

Total		<hr/>	\$41,304.62
-------	--	-------	-------------

Credit

Remittances to Treasurer:

a/c property taxes	\$37,234.12	
a/c regular poll taxes	1,158.00	..
a/c special poll taxes	1,818.00	
a/c National bank stock tax	20.00	
	<hr/>	\$40,230.12

Uncollected Taxes:

Property	\$ 605.50	
Regular polls	184.00	
Special polls	285.00	
	<hr/>	\$ 1,074.50

Total		<hr/>	\$41,304.62
-------	--	-------	-------------

TOWN OF LINCOLN

SCHEDULE G-1—TOWN OF LINCOLN

H. F. Henderson, Tax Collector

Tax Levy of 1943—Summary of Warrant

Fiscal Year Ended December 31, 1944

Debit

Uncollected Taxes, January 31, 1944:

Property	\$ 1,637.23	
Polls	242.00	
	<hr/>	\$ 1,879.23

Added Taxes:

Polls	12.00	
Unremitted collection		
January 31, 1944	2.00	
Interest collected	65.97	
Total	<hr/>	\$ 1,959.20

Credit

Remittances to Treasurer:

a/c property taxes	\$ 1,597.73	
a/c poll taxes	120.00	
a/c interest	65.97	
	<hr/>	\$ 1,783.70

Uncollected Taxes:

Property	\$ 39.50	
Polls	140.00	
	<hr/>	\$ 179.50

\$ 1,963.20

Excess credit	4.00	
Total	<hr/>	\$ 1,959.20

TOWN OF LINCOLN

SCHEDULE G-2—TOWN OF LINCOLN

H. F. Henderson, Tax Collector

Tax Levy of 1942, Summary of Warrant

Fiscal Year Ended December 31, 1944

Debit

Uncollected Taxes, January 31, 1944:

Poll taxes	\$	210.00	
Property taxes		17.72	
		<u> </u>	\$ 227.72

Added Tax:

Poll tax			2.00	
Unremitted collection, property tax			1.00	
Total		<u> </u>		\$ 230.72

Credit

Remittances to Treasurer:

a/c poll taxes	\$	140.00
----------------	----	--------

Uncollected Taxes:

Property	\$	17.72	
Polls		70.00	
		<u> </u>	\$ 87.72
Unremitted collection			3.00
Total		<u> </u>	\$ 230.72

TOWN OF LINCOLN

SCHEDULE G-3—TOWN OF LINCOLN

H. F. Henderson, Tax Collector

Tax Levies of 1939, 1940, 1941

Summary of Warrants as of December 31, 1944

Debit

Uncollected Poll Taxes January 31, 1944:

Levy of 1939	\$	32.00
Levy of 1940		48.00
Levy of 1941		56.00

Total \$ 136.00

Credit

Remittances to Treasurer:

a/c 1939 levy	\$	4.00
a/c 1940 levy		8.00
a/c 1941 levy		16.00

\$ 28.00

Uncollected Taxes

Levy of 1939	\$	28.00
Levy of 1940		40.00
Levy of 1941		40.00

\$ 108.00

Total \$ 136.00

TOWN OF LINCOLN

TOWN PROPERTY

Library, books and equipment	\$ 1,800.00
Police department, furniture and equipment	600.00
Highway department	500.00
Riverside cemetery	2,500.00
Water system	33,000.00
Schools and land	85,000.00
Safe and adding machine	250.00
Fire truck	4,400.00
	<hr/>
	\$128,050.00

TOWN OF LINCOLN

SCHEDULE F-1—TOWN OF LINCOLN

Frederic T. Marden, Treasurer

Summary of Receipts and Expenditures

And Proof of Treasurer's Balance

Fiscal Year Ended December 31, 1944

Cash Book

Balance on hand		
January 31, 1944	\$27,884.77	
Receipts, February 1		
to December 31, 1944	48,853.83	
	<hr/>	
	\$76,738.60	
Payments, February 1		
to December 31, 1944	42,911.46	
	<hr/>	
Cash book balance, December 31, 1944		\$33,827.14

Proof of Treasurer's Balance

U. S. Certificates of Indebtedness		
7/8%, Ser. A-1945	\$10,000.00	
U. S. Certificates of Indebtedness		
7/8%, Ser. C-1945	5,000.00	
U. S. Certificates of Indebtedness		
7/8%, Ser. C-1945	16,000.00	
	<hr/>	
	\$31,000.00	
Undeposited funds	1,727.01	
Balance in Pemigewasset National bank		
as per statement		
December 30, 1944	\$ 2,731.90	
Less:		
Outstanding checks	1,631.77	
	<hr/>	
	\$ 1,100.13	
Cash book balance, December 31, 1944		<hr/>
		\$33,827.14

TOWN OF LINCOLN

SUMMARY OF PAYMENTS

Town Officers' Salaries

D. J. Walsh, justice	\$ 300.00
C. V. Doherty, selectman	175.00
James MacDonald, selectman	225.00
Arthur Salem, selectman	175.00
C. V. Doherty, overseer of poor	50.00
H. F. Henderson, tax collector	200.00
T. B. Moore, moderator	25.00
Frederic T. Marden, treasurer	100.00
Archibald Ferguson, town clerk	50.00
Archibald Ferguson town clerk fees	76.75
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 trustee	15.00
Arthur Legassie, cemetery trustee	15.00
	<hr/>
	\$ 1,496.75

Town Officers' Expenses

The Parker-Young Co., rent	\$ 111.00
Record Print, printing town reports	179.94
G. Allen Putnam Agency, bonding town officers	87.50
N. H. Assessors Assoc., dues	2.00
R. R. Stanley Agency, insurance	13.00
New England Tel. & Tel. Co., telephone	12.80
Brown & Saltmarsh, supplies	13.25
N. H. State Tax Commission, auditing	67.10
Anna D. Proctor, transfer	.20
F. J. Shores, transfers	10.21
Fred L. Tower Co., N. H. register	5.00
E. P. Lynch, car to Concord	16.00
Charles Lynch, expense to Concord	7.97
C. V. Doherty, one day to Plymouth	5.00
C. V. Doherty, one day to Manchester and car expense	26.00

TOWN OF LINCOLN

James MacDonald, one day to Plymouth and expense	7.00
Arthur Salem, one day to Plymouth and expense	9.00
Arthur Salem, one day to Manchester and expense for two	24.00
Arthur Salem, banquet tickets	4.00
H. F. Henderson, one day to Plymouth	5.00
H. F. Henderson, expenses for year	13.42
Archibald Ferguson, expenses for year	25.00
Pemigewasset National bank, service charges	3.17
E. M. Nichols, flowers	15.54
	<hr/>
	\$ 663.10

Election and Registration

The Parker-Young Co., labor on booths, etc.	\$ 20.93
Juliet Lessard, ballot clerk	19.00
Isabelle Madden, ballot clerk	19.00
Margaret MacDonald, ballot clerk	19.00
Elizabeth Canton, ballot clerk	12.00
Marion Stewart, ballot clerk	7.00
Mrs. John Lynch, lunches	30.00
Record Print, printing ballots	8.00
	<hr/>
	\$ 134.93

Police Department

Thomas Lynch, salary	\$ 255.72
George Pooler, salary	1,795.50
K. D. Norcott, special police	20.00
Fred Charron, special police	163.50
Patrick Roy, special police	4.50
Arthur Asselin, special police	4.50
Dan Donovan, special police	4.50
The Parker-Young Co., rent, lights and supplies	199.24
Shiff, the Gunman, cartridges	2.60
N. H. Police Retirement Fund	38.21
N. E. Tel. & Tel. Co., phone calls	53.30
	<hr/>
	\$ 2,541.57

TOWN OF LINCOLN

Fire Department

The Parker-Young Co., supplies, etc.	\$	42.06
N. E. Tel. & Tel. Co.		36.50
Meredith News, printing		2.00
Fire Protection Co., fire hose and supplies		275.61
Littleton Hardware, supplies		1.63
Fitch Motor Co., gas		3.30
Underwriters Laboratories, film, fire prevention week		4.90
Municipal Steel Co., chains for fire truck		128.94
Francis E. Madden, insurance on fire truck		235.10
C. V. Doherty, 2 days and expenses to Middleboro, Mass.		52.10
Kenneth McInnis, 2 days and expenses to Middleboro, Mass.		22.25
Kenneth McInnis, fire chief salary		196.00
Patrick Roy, assistant fire chief, salary		152.00
Fred Charron, fireman salary		100.00
Rudolph Gagnon, fireman salary		75.00
William MacDonald, fireman salary		25.00
Maurice Labrecque, fireman salary		10.00
Neil McInnis, fireman salary		90.00
Thomas Lynch, fireman salary		16.67
George Pooler, fireman salary		83.33
Raymond Goss, fireman salary		100.00
Joseph Theriault, fireman salary		100.00
Dan Donovan, fireman salary		100.00
Charles Boyle, fireman salary		100.00
Arthur Asselin, fireman salary		100.00
Bertram Albee, fireman salary		100.00
Louis Hamnett, fireman salary		100.00
	\$	2,252.39

Vital Statistics

Dr. A. W. Handy, reporting for year	\$	16.75
Dr. L. B. Copenhaver, reporting for year		6.25
Archibald Ferguson, births, deaths and marriages		24.50
	\$	47.50

TOWN OF LINCOLN

Street Lighting

The Parker-Young Co., power and lamps	\$ 1,311.85
White Mountain Region Association	
Appropriation	\$ 100.00

Bounties

George Brooks, bear	\$ 5.00
---------------------	---------

Damage by Dogs

Edson C. Eastman, dog tags	\$ 12.47
Lewis Blanchard, chickens	38.25
Archibald Ferguson, dog fees	20.50
	<hr/>
	\$ 71.22

Civilian Defense

N. E. Tel. & Tel. Co.	\$ 14.87
-----------------------	----------

Cemeteries

The Parker-Young Co., supplies	\$ 4.20
Tuck's Firestone Store, lawn mower	12.95
Henry Binnette, use of truck	11.00
Henry MacLure, labor	235.50
Henry Labrecque, labor	26.35
	<hr/>
	\$ 290.00

Library

The Parker-Young Co., lights and supplies	\$ 91.86
H. R. Hunting Co., books	339.69
Moore-Cottrell Agency, magazines	34.00
Ione Norcott, salary	275.00
Dominic Blanchard, salary janitor	100.00
	<hr/>
	\$ 840.55

Town Relief

The Parker-Young Co., food, rent, lights and fuel	\$ 359.99
--	-----------

TOWN OF LINCOLN

E. G. Mosco, M. Kelly board and room	301.00
Infant Asylum, A. Lapointe case	80.00
W. S. Gordon, fuel oil	5.70
Clifford Titus, fuel oil	5.70
Dr. L. B. Copenhaver, Joseph Baker case	5.00
Dr. A. W. Handy, Joseph Baker case	5.00
George Pooler, trip to Concord on Baker case	16.00
Lois W. Barton, R. N., L. Godin case	14.00
Beatrice J. Smith, R. N., Godin case	8.00
Associated Medical Center, Godin case	140.00
Memorial Hospital, Godin case	165.25
George Pooler, Godin case	75.00

\$ 1,180.64

Old Age Assistance

N. H. State Welfare Department	\$ 345.58
--------------------------------	-----------

Water Department

The Parker-Young Co., supplies	\$ 310.45
E. B. Smith, services	35.00
Mike Mullaley, labor	12.00
Lawrence Smith, labor	5.00
Herman Simpson, labor	4.80

\$ 367.25

Interest

First National Bank of Boston, water bonds	\$ 286.86
Pemigewasset National Bank, U. S. Bonds	12.33

\$ 299.19

Payment on Bonds

First National Bank of Boston, water bonds	\$ 1,500.00
--	-------------

Tax Refunds

Claud McGlinchey, poll tax	\$ 5.00
Emil J. Boutin, poll tax	5.00
Maurice Burney, poll tax	2.00

TOWN OF LINCOLN

Oliva Bilodeau, poll tax	2.00
Emil Bilodeau, poll tax	2.00
George Fournier, poll tax	5.00
Mabel Fournier, poll tax	5.00
Arthur Wright, poll tax	5.00
Alfred H. Blakely, poll tax	5.00
Albert Fortin, poll tax	5.00
Robert Mitten, poll tax	8.00
Anna A. Temple Estate, motor vehicle permit	3.50

\$ 57.50

Tax Abatements

H. F. Henderson, poll taxes	\$ 116.00
-----------------------------	-----------

County Tax

Grafton County, 1944 tax	\$ 2,532.10
--------------------------	-------------

Fire Truck

Fitch Motor Co., chassis	\$ 1,478.43
Maxim Motor Co., body and equipment	3,021.50

\$ 4,499.93

Lincoln School District

Appropriation	\$26,800.00
Dog taxes	121.25

\$26,921.25

Town Maintenance, Summer

The Parker-Young Co., gas, oil, parts and labor	\$ 178.34
Bethlehem Shovel Co., bulldozer	75.00
Frances Madden, insurance on truck	39.75
C. V. Doherty, labor	162.80
Dom. Blanchard, labor	76.50
Mike Mullaley, labor	89.70
Alex Fountain, labor	17.40
Patrick Murphy, labor	29.40

TOWN OF LINCOLN

Edward Wiggett, labor	4.80
Joseph Boyle, labor	80.05
Fred Bradford, labor	4.80
R. W. Thompson, labor	5.00
Lawrence McGee, labor	22.20
William Goff, labor	22.20
William Reardon, labor	12.60
Charles Hickey, labor	3.60
William Mayhew, labor	27.45
John White, labor	12.60
John Wiggett, labor	28.80
Joseph McCaffrey, labor	32.40
Don Wright, labor	24.75
William Charron, labor	14.40
Arthur Asselin, labor	1.20
Quentin Boyle, labor	1.20
Herman Howland, labor and truck	30.99

\$ 997.93

Town Maintenance, Winter

The Parker-Young Co., gas, oil, parts and labor	\$ 242.67
Casselini-Venable Co., steam thawer and chloride	206.50
Guy Hiltz, gas and oil	3.69
Walter Hartshorn, labor	5.12
C. V. Doherty, labor	23.85
R. W. Thompson, labor	9.00
N. H. Highway Department, plowing	14.70
Herbert Hiltz, plowing	169.50
Herbert Hiltz, labor	23.55
Robert Hiltz, labor	27.75
George McGee, chains for truck	25.00

\$ 751.33

Total Town Maintenance \$ 1,749.26

TOWN OF LINCOLN

TOWN CLERK'S REPORT

4 auto permits, 1943, 59308-59311	\$ 7.10
303 auto permits, 1944, 59001-59304	779.38
No. 59003, voided	
81 dog licenses	180.00
1 dog Kennel tax	25.00
1 bowling alley license	60.00
10 filing fees	11.00
Total	<hr/> \$ 1,062.48

ARCHIBALD FERGUSON,
Town Clerk.

TOWN OF LINCOLN

SCHEDULE H—TOWN OF LINCOLN

Archibald Ferguson, Town Clerk

Motor Vehicle Permit and Dog License Accounts

Fiscal Year Ended December 31, 1944

Debit

Motor Vehicle Permits Issued:			
1943-44			
Nos. 59308-59311)	\$	7.10	
1944-45			
(Nos. 59001-50304)		779.38	
		<u> </u>	\$ 786.48
Dog Licenses Issued:			
1 @ \$25.00	\$	25.00	
6 @ 5.00		30.00	
75 @ 2.00		150.00	
		<u> </u>	\$ 205.00
Filing fees			11.00
Bowling license			60.00
			<u> </u> \$ 1,062.48

Credit

Remittances to Treasurer:			
a/c motor vehicle permits	\$	786.48	
a/c dog licenses		205.00	
a/c filing fees		11.00	
a/c bowling license		60.00	
		<u> </u>	\$ 1,062.48

TOWN OF LINCOLN

SCHEDULE I—TOWN OF LINCOLN
LINCOLN MUNICIPAL COURT

D. J. Walsh, Justice

Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1944

Debit

Receipts:

Fines	\$ 1,293.10
Costs	408.91
Mittimi	36.20

Total \$ 1,738.21

Receipts

Payments:

Officers' fees	\$ 105.91
Motor vehicle department	78.70
Federal officers	228.00
Court	107.50
Miscellaneous expense	7.26

Paid to town treasurer \$ 1,210.84
Total \$ 1,738.21
Number of cases in court—32

TOWN OF LINCOLN

REPORT OF LINCOLN PUBLIC LIBRARY

For Year January 1, 1944 to January 1, 1945

Books Circulated

Adult, fiction	3,232
Juvenile, fiction	1,718
Adult, non-fiction	661
Juvenile, non-fiction	354
Total	<hr/> 5,967
Adult Periodicals	743
Juvenile periodicals	163
Total	<hr/> 806

IONE M. NORCOTT,
Librarian.

TOWN OF LINCOLN

PUBLIC HEALTH NURSE'S REPORT

Lincoln, New Hampshire

January 31, 1944 to December 31, 1944, Inclusive

A. Maternity Service	
Cases admitted to antepartum service	19
Field Nursing visits to antepartum case	43
Cases admitted to delivery service	22
Nursing visits to postpartum cases	152
B. Infant Hygiene	
Number admitted to nursing service	33
Field nursing visits	619
To individuals under one month	241
To individuals one month to a year	378
C. School Hygiene	
Individuals admitted	9
Field nursing visits	15
D. School Hygiene	
Individuals admitted	8
Field nursing visits	11
E. Morbidity Service	
Admissions to service	37
Field nursing visits	179
F. Crippled Children Service	
Number admitted	
Field nursing visits	10
G. Unclassified Visits	
Collection of bills, welfare, etc.	45
Total visits to homes	1,089
Total visits to Woodstock and North Woodstock	504

Respectfully submitted,

NORA PARENT, R. N.
Public Health Nurse.

TOWN OF LINCOLN

LINCOLN SCHOOL DISTRICT REPORT, 1944-1945
DISTRICT OFFICERS

School Board

Leo P. Foley, Chairman	Term expires 1945
Donald J. Boyle	Term expires 1946
Mrs. Faith Herrick, Secretary	Term expires 1947

Other District Officers

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

School Calendar

* Term Opens	September 6, 1944
Duration in weeks	15
Term closes	December 20, 1944
Recess of twelve days	
Term opens	January 2, 1945
Duration in weeks	7
Term closes	February 16, 1945
Recess of nine days	
Term opens	February 26, 1945
Duration in weeks	
Term closes	April 13, 1945
Recess of nine days	
Term opens	April 23, 1945
Duration in weeks	8
Term closes	June 15, 1945
High school graduation	June 14, 1945

Holidays

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

* Opening of school delayed to September 18 because of infantile paralysis.

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 twenty-seventh day of March, 1945, 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 transact any other business which may legally come before the meeting.

TOWN OF LINCOLN

Given under our hands at said Lincoln this 21st
day of February, 1945.

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

TOWN OF LINCOLN

FINANCIAL REPORT

For Fiscal Year Ending June 30, 1944

Receipts

From Selectmen:

For support of schools	\$23,157.04	\$23,157.04
------------------------	-------------	-------------

From Sources Other Than Taxation:

State aid	\$ 2,946.22
Federal aid	428.47
Dog licenses	121.25
Other receipts	466.14

	<hr/>	\$ 3,962.08
Total receipts from all sources		\$27,119.12

Cash on hand July 1, 1943		<hr/>	\$ 1,727.81
---------------------------	--	-------	-------------

Grand total			<hr/>	\$28,846.93
-------------	--	--	-------	-------------

Payments

Orders of the school board	\$28,009.51
Cash on hand June 30, 1944	837.42

Grand total	<hr/>	\$28,846.93
-------------	-------	-------------

Annual Audit by Division of Municipal Accounting, State Tax Commission, Concord, New Hampshire.

TOWN OF LINCOLN

EXPENDITURES

Administration:

District officers' salaries	\$	185.00	
Superintendent's excess salary		506.87	
Truant officer		20.00	
Expenses of administration		219.00	
		<u> </u>	\$ 930.87

Instruction:

Teachers' salaries

High	\$	7,598.80	
Elementary		9,524.60	
		<u> </u>	\$17,123.40

Text books

High		82.61	
Elementary		247.68	
		<u> </u>	\$ 330.29

Scholars' supplies

High		185.85	
Elementary		298.53	
		<u> </u>	\$ 484.38

Other expenses of instruction

High		38.09	
Elementary		48.24	
		<u> </u>	\$ 86.33
			<u> </u> \$18,024.40

Operation of Plant:

Janitors' salaries

High		750.00	
Elementary		750.00	
		<u> </u>	\$ 1,500.00

Fuel

High		979.65	
Elementary		955.37	
		<u> </u>	\$ 1,935.02

TOWN OF LINCOLN

Janitors' supplies, etc.			
High	438.59		
Elementary	223.69		
		\$	662.28
 Minor repairs			
High	412.25		
Elementary	170.45		
		\$	582.70
		\$	4,680.00
 <i>Auxiliary Agencies and Special Activities</i>			
Health			
High	25.00		
Elementary	200.00		
			225.00
Transportation of pupils			885.00
Other special activities			
High			100.00
			\$ 1,210.00
 Fixed Charges			
State wide supervision			622.00
Insurance			738.69
			\$ 1,360.69
New Equipment			147.71
Debt and Interest			
Payment on principal			1,000.00
Payment on interest			480.00
			\$ 1,480.00
Previous year's bills paid			175.84
			\$28,009.51
Cash on hand June 30, 1944			837.42
			\$28,846.93
Total			\$28,846.93

TOWN OF LINCOLN

BALANCE SHEET
Lincoln School District

Assets

Cash on hand, June 30, 1944	\$	837.42	\$	837.42
Net debt				10,194.58
Grand total				<hr/> \$11,200.00

Liabilities

Accounts owed by District:

Lincoln public health department	200.00	200.00
Bonds outstanding		11,000.00
Total liabilities		<hr/> \$11,200.00
Grand total		\$11,200.00

TOWN OF LINCOLN

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1944

Cash on hand June 30, 1943	\$ 1,727.81
Received from Selectmen:	
Appropriation for current year	23,157.04
Dog tax	121.25
Received from State Treasurer:	
State aid	2,946.22
Federal aid	428.47
Received from all other sources	466.14
	<hr/>
	\$27,119.12
Total amount available for fiscal year	<hr/>
	\$28,846.93
Less school board orders paid	\$28,009.51
	<hr/>
Balance on hand as of June 30, 1944	\$ 837.42

WILLIAM A. LYNCH

June 30, 1944.

District Treasurer.

TOWN OF LINCOLN

SCHOOL BOARD'S ESTIMATE FOR 1945-1946

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, 1945.

Detailed Statement of Expenditures

	High School	Elementary Schools
Support of Schools:		
Teachers' salaries	\$ 8,700.00	\$10,950.00
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	1,000.00	1,000.00
Water, light, janitors' supplies	360.00	290.00
Minor repairs and expenses	200.00	200.00
Health supervision	25.00	200.00
Transportation of pupils		900.00
Other special activities	110.00	15.00
	\$11,720.00	\$14,890.00
Total		\$26,610.00

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	650.00
Payment of district debt	1,000.00
Per capita tax	546.00
Interest on district debt	400.00

TOWN OF LINCOLN

Other obligations imposed by law	1,163.69	
		\$ 3,967.69
Total amount required to meet school board's budget		\$30,577.69
Estimated Income of District		
Balance June 30, 1945 (estimate)	\$ 800.00	
State aid (Dec. 1945 allotment)	2,500.00	
Dog tax (estimate)	100.00	
High school tuition receipts (estimate)	200.00	
Federal aid	200.00	
Deduct total estimated income (not raised by taxation)		\$ 3,800.00
Assessment required to balance school board's budget		\$26,777.69
Total assessment required to cover budget and appropriations		\$26,800.00

We recommend that the district raise and appropriate the sum of \$26,800.00 for the school year 1945-1946.

Respectfully submitted,

LEO P. FOLEY,

DONALD J. BOYLE,

MRS. FAITH HERRICK,

School Board.

TOWN OF LINCOLN

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 9, 1945.

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, 1944, has been made by this Division, a report of which is submitted herewith. Schedules as hereinafter listed are included as part of the report.

Comparative Balance Sheets for the fiscal years ended June 30, 1943 and June 30, 1944, presented in Schedule A, indicate a decrease in Net Debt during the year of \$277.61.

Receipts and Expenditures summarized in accordance with the uniform classification of accounts are shown in Schedule B. Proof of the Treasurer's balance, as of June 30, 1944, is set forth in Schedule B-1.

The accounts and records examined were found to be in good condition and in accordance with the prescribed methods.

Yours very truly,

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

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

TOWN OF LINCOLN

January 31, 1945
Certificate of Audit

We hereby certify that the accounts and records of the Lincoln School have been examined and audited for the fiscal year ended June 30, 1944. In our opinion the schedules included in the report present a correct statement of the assets and liabilities and financial transactions of the School District for the period under review.

Respectfully submitted,

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

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

Bonded Indebtedness

The bonded debt of the school district on June 30, 1944, amounted to \$11,000.00, 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 ACCOUNT

September 1943 to July 1944

Debits

Paid for pupil equipment	\$ 56.17
Paid for school equipment	106.37
Basketball suits for boys (to be delivered in fall)	67.50
Telephone and postage	9.90
Referee	76.00
Basketball travel expenses	117.25
Baseball travel	8.00
Gum and incidentals	2.79
Repair of equipment	1.57
Tax on admissions	37.28
Tax on Red Cross benefit	16.18
Paid to Red Cross	145.62
Baseball letters awards	11.02
Paid for baseball	1.00
Total	\$ 656.65
Balance	\$ 244.99
Total	\$ 901.64

Credits

Balance	\$ 155.46
From pupils for equipment	54.46
Basketball gates	346.00
Student tickets	26.20
Sale of oranges	25.00
Gate for Red Cross	161.80
Tax refund	7.60
Baseball collections	22.02
Part payment on lost equipment	2.50
Received from school district	100.00
Total	\$ 901.64

TOWN OF LINCOLN

LINCOLN PUBLIC HEALTH DEPARTMENT

Receipts

Cash received:			
Nursing fees			
Lincoln	\$	179.45	
Woodstock		150.79	
		<hr/>	\$ 330.24
Lincoln school district			200.00
Woodstock school district			150.00
Town of Woodstock			300.00
Refund on eyeglasses			6.25
		<hr/>	
Total cash	\$		986.49
Appropriation:			
Town of Lincoln	\$	1,250.00	
		<hr/>	
Total funds available	\$		2,236.49

Disbursements

Nurse's salary	\$	1,246.60	
Relief nurse		1.00	
		<hr/>	\$ 1,247.60
Car:			
Operating		116.82	
Insurance		48.73	
		<hr/>	\$ 165.55
Telephone			8.60
Postage			2.57
Cod Liver Oil			31.50
Drugs and First Aid supplies			3.29
Work book			.32
		<hr/>	
Total	\$		1,459.43
Balance on hand	\$		777.06
		<hr/>	
	\$		2,236.49

LAWRENCE E. SMITH,
Secretary.

TOWN OF LINCOLN

LINCOLN PUBLIC HEALTH NURSE'S
SCHOOL REPORT

January 31, 1944 to December 31, 1944

Visits to Schools:

Lincoln high school		23
Lincoln grammar school		84
	Grammar	High
Number of children examined	223	79
Number with defective teeth	76	11
Number with defective tonsils	9	1
Number with defective vision	20	14
Pediculosis	1	0
Defective breathing	0	0
Defective hearing	0	1
Defective speech	3	0
Orthopedic defects	0	1
Bad posture	6	3

Cod Liver Oil was given to the first four grades of Grammar School during the winter months.

Respectfully submitted,

NORA PARENT, R. N.

Public Health Nurse.

Vital Statistics

Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1944.

Date of Birth	Name of Child (if any)	Sex	No. of Sibs	No. of Child	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 17	John Charles	M	L	5	W/William C Smith	Eleanor R McIntyre	W	Lincoln	Paper mill worker	Taunton Mass	Lincoln
Jan 30	Carol Ann	F	L	4	W/Henry F McLure	Elfrieda E Lippert	W	Lincoln	Beaterman	Stanstead P Q	Boston Mass
Feb 7	Richard James	M	L	2	W/Raymond O'Rourke	Evelyn S Gardner	W	Lincoln	Machinist	Lincoln	Jefferson
Feb 25	George A	M	L	4	W/Patrick A Theriault	Angelina M Chaisson	W	Lincoln	Millwright	Lynn Mass	Caracquet N B Can
Feb 28	Annie May	F	L	1	W/Edward C Wiggett	Emma Iva Wright	W	Lincoln	Truck Driver	Beebe River	Woodsville
Feb 28	James E	M	L	5	W/Lewis H Hadley	Theima D Champany	W	Lincoln	Laborer	Barnet Vt	Barnet Vt
Feb 29	Margaret G	F	L	4	W/William P Duguay	Elizabeth Gardner	W	Lincoln	Subphite cook	Lincoln	Lancaster
Mar 7	Margaret Ethel	F	L	5	W/Howard L Dyke	Grace M Johnson	W	Lincoln	Paper mill worker	Colbrook	Mechanics Falls Me
Mar 9	David C	M	L	1	W/Charles B Burbank	Ruth F Chase	W	Lincoln	U S Army	Dalton	No Woodstock
Mar 18	Mary Rose Ann	F	L	1	W/Charles A LaPoint	Mary R Henault	W	Lincoln	Millwright	Rumford Me	St Helena Que Can
Apr 2	Thomas T	M	L	4	W/Peter E White	Lillian M Theriault	W	Center Harbor	Farmer	Lekeport	Lincoln
May 2	Sharon	F	L	1	W/David W Plummer	Mary J Valley	W	Lincoln	U S Army	Salem	No Hartland Vt
May 19	Michael R	M	L	1	W/Robert T McCaffery	Yuetta Tardiff	W	Lincoln	U S Army	Lincoln	Eebee River
May 23	Sandra Lee	F	L	4	W/Arthur R Goodwin	Julia M Sellingham	W	Lincoln	U S Army	Lincoln	Woodstock
May 24	Clifford Paul	M	L	2	W/Henry L Coburn	Gertrude M Gagnon	W	Lincoln	Beaterman	Lisbon	Woodstock
May 28	John Richard	M	L	1	W/Elmer J Noyes	Dorothy F Davis	W	Lincoln	U S C G	Revere Mass	Derby Line Vt
May 28	George H	M	L	3	W/George A Brooks	Bertha L Rannacher	W	Lincoln	U S Army	Wentworth	Wentworth
June 11	Madelaine M	F	L	5	W/Joseph S Boilard	Diana M Lafamme	W	Lincoln	Paper mill worker	Whitefield	St Bernard Can
June 17	Edward P	M	L	4	W/Edward J Dallaire	Belzemire M Cyr	W	Lincoln	Sawmill worker	St Narcisse Can	St Sylvester Can
July 9	Bonnie Lee	F	L	1	W/Adrian J Boutin	Virginia May Hill	W	Lincoln	Sawyer	St Claire Can	Hanover
Aug 6	Robert Dennis Jr	M	L	4	W/Robert D Foley	Marion A McFadyen	W	Lincoln	Millwright	Concord	Conway Vt
Aug 14	Coral Genneth	F	L	6	W/Merlin B Magoon	Dorothy E Burbank	W	Lincoln	U S Army	West Corinth Vt	Gilman Vt
Aug 20	Wayne Gilbert	M	L	3	W/Earl G Wright	Louise E Ramsdell	W	Lincoln	Crane operator	Woodsville	Northumberland
Sept 3	Roger Joseph	M	L	1	W/Evel D Hickam	Elsie May Robie	W	Lincoln	Truck driver	Texas	Kunrue
Sept 11	Doris Claudette Mary	F	L	2	W/Ovilia Joe Duquette	Yvette G Dupuis	W	Lincoln	Paper machine op	Canada	Berlin
Oct 23	David Arnold	M	L	6	W/Albany Chaisson	Margorie A Santaw	W	Lincoln	Laborer	Canada	Mansenville Can
Oct 24	Gordon Tiffany	M	L	3	W/Robert A Stanley	Muriel May Olsen	W	Lincoln	Ins Real Estate	Chicago Ill	Cambridge Mass
Dec 3	Benjamin Charles	M	L	7	W/Albert J Belterose	Regina O LaBrecque	W	Lincoln	Beater engineer	Manchester	Saco Maine
Dec 5	Floyd Allen	M	L	3	W/Lincoln Emery	Edith Ellen Hadley	W	Lincoln	Fireman	Groton Vt	Barton Vt

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1944.

1944	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 29	Edward L McLaren Norma Mae Brosius	Lincoln Berlin	22 W	Ap	Seaman Technician	Washington D C Berlin	Edward L McLaren Anna Sladin Arthur J Brosius Cora F Thayer	Fall River Mass Waterbury Conn Carthage Ind Corinth N Y	1 1	Daniel Walsh Justice of Peace Lincoln
Mar 16	Dean W Matthews Geraldine MacDonald	Groveton Lincoln	28 W	U S Army	U S Army Stenographer	Groveton Lincoln	Harold E Matthews Harriet V Wilson Daniel M MacDonald Glady E Wentworth	Lancaster Groveton Prince Ed Island W Milan	1 1	William Sinclair Clergyman Lincoln
Mar 6	Clarence A Chase Hilda Fadden	Lincoln Bristol Conn	23 W	U S Army	U S Army Bearing grinder	No Woodstock Monroe	Warren L Chase Violet E Leavitt Charles H Fadden Susan Aldrich	W Milam W Milam	1 1	Paul Du Bois Minister Bristol Conn
May 24	Adrian Jos Bontin Virginia May Hill	Lincoln Monroe	23 W	Millwright	Millwright At home	St Agathe Canada Hanover	Mathilda M Charest Alfred J Boutin Myrton Castellena Madeline Hill	St Agathe Can St Agathe Can	1 1	Jas C. Muchmore Justice of Peace North Woodstock
Aug 7	Wm H Greenwood Pauline E Cloutier	Lincoln Lincoln	23 W	Paper cutter	Paper cutter Paper sorter	Bellows Falls Vt Berlin	Wm H Greenwood Ida Mae Bushey Victor J Cloutier Eva Major	Plainfield Sheldon Vt Montgomery Ctr Vt Dixville Quebec Dixville Quebec	1 1	J E Cahalane Catholic Priest Lincoln
Sept 16	Wilfred J Bellerose Genevieve M Kelley	W Roxbury Mass Lincoln	49 W	Sales promotion	Sales promotion Clerk	Canaan Vt Milltown N B	Henry E Bellerose Elzire Biron P Charles Kelley Theresa C Dawson	Ham Quebec Flavin Quebec Calais Maine Mohamas N B	W 1	J E Cahalane Catholic Priest Lincoln
Sept 11	Henry L St Hilaire Edith M Fulton	Lincoln No Woodstock	19 W	Mill worker	Mill worker Mill worker	Holland Vt No Woodstock	Gedeon St Hilaire Marie A Routhier Samuel Fulton Amelia Cameron	St Severin Can St Sylvester Can Nova Scotia Nova Scotia	1 1	O S Searles Justice of Peace Newport Vt

Deaths Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1944.

Date—1944	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 7	John F Robie	53	5	6	Warren Ms Ca	M	Coal passer	Unknown	Unknown	Frederick Robie	Unknown
Jan 27	Margaret M Dyke	60	8	6	Smith Ms Ca	F	Laundry wk	England	Canada	Richard Griffin	Sebina Tiffels
Jan 21	Broni's Herbaviczus	67			Canada	M	Papermill wa	Unknown		Peter Herbaviczus	Unknown
Jan 20	Albert Petrain	86	10	18	Canada	M	Laborer	Ireland	Ireland	William Kedian	Bridget Raltigns
Mar 18	Joseph M Kedian	57	10	13	Ireland	M	Laborer	Canada	Canada	Peter LaBrecque	Virginia Libbie
Mar 18	Charles LaBrecque	65	10	17	Whitefield	M	Laborer	St Sylvester Can	St Sylvester Can	Hugh H Temple	Susan Cunningham
Mar 23	Annie Agnes Temple	58	11	2	Twin Mt	F	Retired	Scotland	New Brunswick	Elijah Bell	Martha Adams
May 31	Mary C Saunders	70	4	24	Bridgewr Me	F	Housewife	Frederickton N B	Frederickton N B	William Reid	Mary MacKenzie
June 6	Johnson Reid	63	2	5	Frederi'n NB	M	Harness mkr	Russia	Russia	Steve Paschnik	Gorpena Pelciuko
July 3	Samuel S Paschnik	49	4	19	Russia	M	Cutterman	Canada	Canada	Martin Kallum	Rose Sage
July 7	Matthew D Kallum	32	9	7	Lincoln	M	U S Navy	Canada	Canada	Pierre Poirier	Hortense Cormier
Aug 25	Frederick Poirier	65	9	11	Caraquet NB	M	Mill wright	Caraquet N B	Caraquet N B	John S McCarville	Bridget Hughes
Nov 9	Francis O McCarville	63	6	5	Chatham NB	M	Woodman	Prince Edward Is	Prince Edward Is	John S McCarville	Lucia Ann Kittridge
Dec 21	Stella B Howland	92	11	1	Kirby Vt	F	None	Unknown	Unknown	Perley Bennett	

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

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

February 9, 1945.

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 for the fiscal year ended December 31, 1944, which was made by this Division in accordance with the vote of the Town. Schedules as hereafter listed are included as part of the report.

SCOPE OF AUDIT

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

FINANCIAL STATEMENT

Balance Sheet: (Schedule A)

During the fiscal year ended December 31, 1944, the Net Surplus of the Town was reduced from \$22,821.72 to \$18,871.76, a decrease of \$3,949.96. During the same period the bonded indebtedness of the Town decreased by \$1,500.00. The decrease in Surplus in spite of a decrease in Bonded Debt, was chiefly due to two factors. These were:

(1) Reduction of assets occasioned by use of Cash Surplus of \$2,000.00 as estimated revenue in the 1944 budget and tax rate calculation.

(2) Net Budget deficit for the year of \$3,267.89.

Revenues, Appropriations and Expenditures

(Schedules D and E)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1944, are included in Schedules D and E. As indicated by the budget summary in Schedule E, a net overdraft of appropriations of \$4,282.34, and a net excess of actual over estimated revenues of \$1,014.45, resulted in a net budget deficit for the year of \$3,267.89.

Indebtedness, Valuation and Taxes

(Schedules B and C)

Comparative statements showing the Indebtedness, Valuation and Taxes Assessed during the ten-year period ending December 31, 1944, are presented in Schedules B and C.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt or disbursement of 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 depository banks.

CONCLUSION

The accounts and records of all the officials which were examined were found to be in good condition and in accordance with the 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.

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

Yours very truly,

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

Lawton B. Chandler, Auditor.

Harry B. Hager, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 1, 1945

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lincoln for the year ended December 31, 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.

Harry G. Hager, Accountant.

SCHEDULE A-1—TOWN OF LINCOLN
Statement of Bonded Indebtedness, Showing Annual
Maturities of Principal and Interest
As of December 31, 1944

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 National Bank of Boston

Maturities in Fiscal Year Ending:	Serial No.	Amount	Interest
December 31, 1945	49-50-51	\$ 1,500.00	\$ 223.13
December 31, 1946	52-53-54	1,500.00	159.38
December 31, 1947	55-56-57	1,500.00	95.63
December 31, 1948	58-59-60	1,500.00	31.88
		\$ 6,000.00	

SCHEDULE B—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 \$100.00	Average State Tax Rate Per \$100.00
January 31, 1934			\$22,500.00	\$12,353.25	\$1,250,234.00	\$38,700.00	\$12,609.63		\$2.74	\$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		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	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			7,500.00	22,821.72	1,130,453.00	35,313.59	2,236.95		3.00	3.03
December 31, 1944			6,000.00	18,871.76	1,079,832.60	39,100.12	a 1,449.72		3.50	3.07

"Net Debt" indicates excess of Liabilities Over Assets.

"Surplus" indicates excess of Assets Over Liabilities.

a As per Tax Commission Audit.

SCHEDULE D—TOWN OF LINCOLN
Comparative Statement of Appropriations and
Expenditures Fiscal Year Ended
December 31, 1944

Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Balances Unexpended	Balances Overdraft	Carried to 1945
	\$	\$	\$	\$	\$	
Town officers' salaries	\$ 1,420.00	\$ 1,420.00	\$ 1,496.75		76.75	
Town officers' expenses	600.00	600.00	663.10		63.10	
Election and registration expense	75.00	75.00	134.93		59.93	
Police department	2,400.00	2,400.00	2,541.57		141.57	
Fire department	1,900.00	1,900.00	2,252.39		352.39	
Civilian defense			14.87		14.87	
Bounties			5.00		5.00	
Health department	1,250.00	1,250.00	1,497.83		247.83	
Vital statistics	150.00	150.00	47.50	102.50		
Town road aid	64.37	176.94	257.20			
Town maintenance	3,000.00	3,000.00	1,749.26	1,250.74		
Street lighting	1,750.00	1,750.00	1,311.85	438.15		
Library	900.00	908.96	840.55	68.41		
Old age assistance	600.00	600.00	345.58	254.42		
Town poor	750.00	765.00	1,180.64		415.64	
Water department	300.00	300.00	367.25		67.25	
Cemeteries	350.00	350.00	290.00	60.00		
White Mountain Region Ass'n	100.00	100.00	100.00			
County tax	2,532.10	2,532.10	2,532.10			
Interest on indebtedness			299.19		299.19	
Indebtedness			1,500.00		1,500.00	
<i>School District:</i>						
Appropriation	26,800.00	26,800.00	16,800.00			10,000.00
Dog licenses		205.00	192.47			12.53
Overlay						
discounts and abatements	840.65	840.65	173.50	667.15		
Miscellaneous	600.00	600.00		600.00		
New equipment	100.00	100.00	4,499.93			4,399.93
Special poll taxes		1,818.00	1,818.00			
	\$46,382.12	\$ 2,259.53	\$48,641.65	\$42,911.46	\$ 3,441.37	\$ 7,723.71
<i>a Dog Damages and Expense</i>		\$ 71.22				
<i>School District</i>		121.25				
		\$ 192.47				

SCHEDULE E—TOWN OF LINCOLN
Comparative Statement of Estimated and Actual
Revenues Fiscal Year Ended
December 31, 1944

	Revenues			
	Estimated	Actual	Excess	Deficit
Interest and dividend tax	\$ 400.00	\$ 385.93		\$ 14.07
Railroad tax	36.00	36.13	.13	
Savings bank tax	650.00	599.06		50.94
Reimbursement a/c state and federal lands	596.00	596.00		
Motor vehicle permit fees	1,000.00	786.48		213.52
Fines and forfeits Municipal court	500.00	1,210.84	710.84	
Interest received on taxes	75.00	65.97		9.03
Cemetery	100.00	180.00	80.00	
Public health service	700.00	986.49	286.49	
National forest reserve	1,225.00	1,222.74		2.26
Business licenses		60.00	60.00	
Filing fees		11.00	11.00	
Interest on deposits		126.15	126.15	
Outstanding checks cancelled		29.66	29.66	
	<u>\$ 5,282.00</u>	<u>\$ 6,296.45</u>	<u>\$ 1,304.27</u>	<u>\$ 289.82</u>
Surplus cash	\$ 2,000.00	\$ 2,000.00		
	<u>\$ 7,282.00</u>	<u>\$ 8,296.45</u>	<u>\$ 1,304.27</u>	<u>\$ 289.82</u>
<hr/>				
Overdrafts of Appropriations (Schedule D)			\$ 7,723.71	
Unexpended Balances of Appropriations (Schedule D)			3,441.37	
			<hr/>	
Net Overdrafts of Appropriations				\$ 4,282.34
Actual Revenues			\$ 8,296.45	
Estimated Revenues			7,282.00	
			<hr/>	
Excess of Actual Over Estimated Revenues				\$ 1,014.45
				<hr/>
Net Budget Deficit				\$ 3,267.89

SCHEDULE F—TOWN OF LINCOLN
Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1944

Receipts

From Local Taxes

Current year's	\$40,230.12	
Previous year's	1,885.73	
		\$42,115.85

From State of New Hampshire

Town road aid	\$ 112.57	
Interest and dividend tax	385.93	
Railroad tax	36.13	
Savings bank tax	599.06	
State and federal lands	596.00	
		\$ 1,729.69

From Local Sources Except Taxes

Dog licenses	\$ 205.00	
Business licenses	60.00	
Filing fees	11.00	
Municipal court	1,210.84	
Interest received on taxes	65.97	
Interest received on deposits	126.15	

Income From Departments

Health	986.49	
Cemetery trustees	180.00	
Relief	15.00	
Library	8.96	
Sale of old fire truck	100.00	
Outstanding checks cancelled	29.66	
Motor vehicle permits	786.48	
National forest reserve	1,222.74	
		\$ 5,008.29

Total receipts from all sources	\$48,853.83	
Balance on hand, January 31, 1944	\$27,884.77	

Grand total	\$76,738.60	
-------------	-------------	--

Schedule F—Town of Lincoln (Continued)

Expenditures

General Government

Town officers' salaries	\$ 1,496.75	
Town officers' expenses	663.10	
Election and registration	134.93	
	<hr/>	\$ 2,294.78

Protection of Persons and Property

Police department	\$ 2,541.57	
Fire department	2,252.39	
Civilian defense	14.87	
Bounties	5.00	
Damage by dogs	71.22	
	<hr/>	\$ 4,885.05

Health

Health department	\$ 1,497.83	
Vital statistics	47.50	
	<hr/>	\$ 1,545.33

Highways and Bridges

Town road aid	\$ 257.20	
Town maintenance, summer	1,172.93	
Town maintenance, winter	576.33	
Street lighting	1,311.85	
	<hr/>	\$ 3,318.31

Library

\$ 840.55

Public Welfare

Old age assistance	\$ 345.58	
Town poor	1,180.64	
	<hr/>	\$ 1,526.22

Public Service Enterprises

Water department	\$ 367.25	
------------------	-----------	--

Schedule F—Town of Lincoln (Continued)

Cemeteries	290.00	
		\$ 657.25
Unclassified		
White Mountain Region	\$ 100.00	
Abatements and refunds	173.50	
		\$ 273.50
Interest		\$ 299.19
New Equipment		\$ 4,499.93
Payments on Long Term Notes		\$ 1,500.00
Payments to Other Governmental Divisions		
School District:		
Appropriation	\$16,800.00	
Dog licenses	121.25	
County tax	2,532.10	
Special poll taxes paid to state	1,818.00	
		\$21,271.35
Total expenditures for all purposes		\$42,911.46
Balance on hand, December 31, 1944		\$33,827.14
Grand total		\$76,738.60

SCHEDULE J—TOWN OF LINCOLN

Town Officers' Surety Bonds, 1944

	Number	Amount	Term
<i>Tax Collector</i>			
Hugh F. Henderson			
Hartford Accident and Indemnity Co.	208	\$ 6,500.00	March 14, 1944
<i>Treasurer</i>			
Frederic True Marden			
Hartford Accident and Indemnity Co.	207	\$10,000.00	March 14, 1944
<i>Town Clerk</i>			
Archibald Ferguson			
Hartford Accident and Indemnity Co.	206	\$ 1,000.00	March 14, 1944

ANOTHER ENEMY TO CONQUER

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

Keep in mind these simple rules:

1. Always get a permit from your forest fire warden before starting any fires in the open. Burning under certain conditions is permitted.

2. Never burn unless you have enough help to control your fire—a permit does not excuse you of negligence in case it gets away.

3. Always report any uncontrolled fire promptly to your forest fire warden. Minutes lost are acres lost.

4. Be especially careful with cigarettes, matches and pipes. Smokers caused most of our fires.

5. Never leave a fire unless it is dead out. You can't feel safe while there is a spark left.

KEEP NEW HAMPSHIRE GREEN

