

ANNUAL REPORT
OF THE
OFFICERS
OF THE
TOWN OF LINCOLN

For the Fiscal Year Ending December 31

1945

ANNUAL REPORT

OF THE

OFFICERS

OF THE

Town of Lincoln, N. H.

YEAR ENDING

December 31, 1945

THE RECORD PRINT
Plymouth, N. H.
1946

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1945

TOWN OF LINCOLN

TOWN OFFICERS

Representative

WILLIAM J. CANTON

Selectmen

JAMES MacDONALD ARTHUR SALEM
WILFRED OUILLETTE

Treasurer

FREDERIC T. MARDEN

Town Clerk

ARCHIBALD FERGUSON

Tax Collector

HUGH F. HENDERSON

School Board

DONALD BOYLE MRS. W. H. HERRICK
LEO FOLEY

Library Trustees

DR. ALLAN W. HANDY MRS. W. H. HERRICK
MRS. C. W. STEWART

Police Officer

CARL A. DAVIS

Librarian

MRS. IONE M. NORCOTT

Supervisors of Check List

CHARLES LYNCH ARTHUR LEGASSIE
FRANCIS E. MADDEN

Cemetery Trustees

FREDERIC T. MARDEN D. J. ADDISON
ARTHUR LEGASSIE

Water Commissioners

JAMES WALSH KENNETH McINNIS
E. B. SMITH

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 12th 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 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.

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

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

TOWN OF LINCOLN

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, 1946.

16. To see if the Town will vote to raise the sum of \$2,000.00 and interest to take up Water Bonds due July 1, 1946.

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 \$142.24 for T. R. A. work, the State to contribute the sum of \$568.94.

19. To see if the Town will vote to raise the sum of \$2,500.00 to finish water works construction on D. W. Highway.

20. To see if the Town will vote to raise the sum of \$2,500.00 to apply against the current deficit of \$7,090.47.

Given under our hands and seal, this 23rd day of February, in the year of our Lord, nineteen hundred and forty-six.

JAMES MacDONALD,
ARTHUR SALEM,
WILFRED OUILLETTE,
Selectmen of Lincoln.

A true copy of Warrant—Attest:

JAMES MacDONALD,
ARTHUR SALEM,
WILFRED OUILLETTE,
Selectmen of Lincoln.

TOWN OF LINCOLN

BUDGET

For January 1, 1946 to December 31, 1946

Estimates of Revenue and Expenditures for the
Ensuing Year January 1, 1946 to December 31, 1946,
Compared with Actual Revenue and Expenditures of
the Previous Year January 1, 1945 to December 31,
1945.

Sources of Revenue

From State

	Actual 1945	Estimate 1946
Interest and dividends tax	\$ 588.11	\$ 600.00
Railroad tax	38.37	38.00
Savings bank tax	673.54	675.00
Reimbursement a/c State and Federal forest lands	667.54	243.16
National forest reserve	1,469.13	2,317.90

From Local

Business licenses	60.00	60.00
Fines and forfeits, Municipal Court	237.80	250.00
Interest received on taxes and deposits	261.14	50.00
Motor vehicle permit fees	753.63	1,000.00
Cemetery	75.00	100.00
Public health service	1,016.74	1,000.00
Filing fees	6.00	5.00
Miscellaneous	174.10	50.00

From Local Taxes Other Than

Property Taxes

Poll taxes, regular \$2.00	1,096.00	1,000.00
National bank stock taxes	20.00	20.00

Total revenues from all sources except property taxes	\$ 7,137.10	\$ 7,409.06
Amount to be raised by property taxes		\$47,427.09
Total revenues		\$54,836.15

TOWN OF LINCOLN

Purposes of Expenditures

	Estimate 1945	Actual 1945	Estimate 1946
Election and registration	\$ 75.00	\$ 81.03	\$ 100.00
Town officers' salaries	1,500.00	1,499.25	1,500.00
Town officers' expenses	600.00	733.32	750.00
Police department	2,700.00	3,287.15	3,200.00
Fire department	2,000.00	2,168.90	2,200.00
Health department	1,250.00	1,752.45	1,250.00
Town maintenance	3,000.00	3,287.53	4,000.00
Street lights	1,750.00	1,349.12	1,750.00
Miscellaneous expense	600.00		600.00
Cemeteries	300.00	200.45	300.00
Library	900.00	885.47	900.00
Town poor	1,000.00	1,158.45	1,200.00
Old age assistance	500.00	423.71	500.00
Maintenance water department	200.00	98.51	400.00
Water works construction		58,165.89	2,500.00
Interest		223.11	675.00
Payment of water bonds		1,500.00	3,500.00
T. R. A.		241.38	142.24
White Mt. Regions Association	100.00	100.00	100.00
Vital statistics	50.00	83.50	75.00
Truck and snow plow		5,946.60	
County tax	2,600.00	2,210.99	2,393.91
School tax	26,800.00	26,990.78	26,800.00
	\$45,925.00	\$112,387.59	\$54,836.15

TOWN OF LINCOLN

SUMMARY OF INVENTORY

Real estate	\$579,276.00
Growing wood and timber	53,610.00
Electric plants	36,050.00
Horses	2,800.00
Cows	1,875.00
Other neat stock	150.00
Hogs	200.00
Fowls	550.00
Vehicles	6,700.00
Wood and lumber	5,311.00
Gasoline pumps and tanks	2,090.00
Value of stock in trade	239,438.00
Mills and machinery	161,568.00
	<hr/>
	\$1,089,618.00

TOWN OF LINCOLN

TOWN OF LINCOLN

BALANCE SHEET

As of December 31, 1945

Assets

Cash in hands of Officials:

Treasurer	\$ 1,969.53	
Tax collector	4.00	
	<hr/>	\$ 1,973.53

Uncollected Taxes:

Levy of 1945	\$ 1,060.00	
Levy of 1944	120.00	
Previous years	206.00	
	<hr/>	\$ 1,386.00

Net debt

\$ 3,359.53
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\$46,590.47

Total assets and net debt

\$49,950.00

TOWN OF LINCOLN

Liabilities

Accounts Owed by Town:

Special poll taxes, uncollected, due State		
when collected	\$ 363.00	
Collected, not paid to state	87.00	
		\$ 450.00
1945-46 school appropriation balance	10,000.00	
Bonds Outstanding:		
Town of		
Lincoln bonds	4,500.00	
Water bonds	35,000.00	
		\$39,500.00
Total liabilities		\$49,950.00
Net surplus, December 31, 1944		\$18,871.76
Net debt, December 31, 1945		\$46,590.47
Change in financial condition		\$65,462.23

TOWN OF LINCOLN

TOWN OF LINCOLN

Summary of Tax Warrant—Levy of 1945
As of December 31, 1945

	Debit	
Taxes Committed:		
Property	\$37,961.66	
Regular polls	1,292.00	
Special polls	2,031.00	
National bank stock	20.00	
	<hr/>	
		\$41,304.66
Added Taxes		
Regular polls	14.00	
Special polls	24.00	
	<hr/>	
		\$ 38.00
Total		<hr/>
		\$41,342.66
	Credit	
Remittances to Treasurer:		
a/c property taxes	\$37,241.16	
a/c regular polls	1,096.00	
a/c special polls	1,734.00	
a/c national bank stock	20.00	
	<hr/>	
		\$40,091.16
Abatements:		
a/c property	\$ 139.50	
a/c regular polls	22.00	
a/c special polls	30.00	
	<hr/>	
		\$ 191.50
Uncollected Taxes:		
a/c property	\$ 581.00	
a/c regular polls	188.00	
a/c special polls	291.00	
	<hr/>	
		\$ 1,060.00
Total		<hr/>
		\$41,342.66

TOWN OF LINCOLN

TOWN OF LINCOLN

Summary of Tax Warrant—Previous Years

As of December 31, 1945

Debit

	Levy of 1944	Levy of 1943	Levy of 1942	Levies Prior to 1942
Uncollected Taxes				
December 31, 1944:				
Property	\$ 605.50	\$ 39.50	\$ 17.72	
Regular polls	- 184.00	142.00	70.00	110.00
Special polls	285.00			
Added Taxes:				
Regular polls	8.00		2.00	4.00
Special polls		15.00		
Interest collected	17.23	6.62		
Unremitted Collection				
December 31, 1944			3.00	
Total	\$ 1,114.73	\$ 188.12	\$ 92.72	\$ 114.00

Credit

Remitted to Treasurer:				
a/c property	\$ 605.50	\$ 39.50	\$ 18.72	
a/c regular polls	102.00	12.00	10.00	16.00
a/c special polls	165.00			
a/c interest	17.23	6.62		
Abatements:				
a/c regular polls	42.00	82.00		
a/c special polls	63.00			
Uncollected Taxes:				
a/c regular polls	48.00	44.00	64.00	98.00
a/c special polls	72.00			
Unremitted collections		4.00		
Total	\$ 1,114.73	\$ 188.12	\$ 92.72	\$ 114.00

TOWN OF LINCOLN

TOWN PROPERTY

Library, books and equipment	\$ 1,800.00
Police department, furniture and equipment	600.00
Highway department	6,500.00
Riverside cemetery	2,500.00
Water systems	91,000.00
Schools and land	85,000.00
Safe and adding machine	250.00
Fire truck	4,400.00
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	\$192,050.00

TOWN OF LINCOLN

TOWN OF LINCOLN

Summary of Receipts and Expenditures and
Proof of Treasurer's Balance
Fiscal Year Ended December 31, 1945

Balance, December 31, 1944	\$33,827.14	
Receipts, January 1 to December 31, 1945	83,161.39	
	<hr/>	
	\$116,988.53	
Payments, January 1 to December 31, 1945	115,019.00	
	<hr/>	
Cash book balance December 31, 1945		\$ 1,969.53

Proof of Treasurer's Balance

Balance as per statement Pemigewasset National Bank December 31, 1945	\$ 9,235.04	
Less: checks outstanding	7,943.51	
	<hr/>	
	\$ 1,291.53	
Cash on hand	678.00	
	<hr/>	
Reconciled bank balance, December 31, 1945		\$ 1,969.53

TOWN OF LINCOLN

TOWN OF LINCOLN

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1945

Receipts

From Local Taxes

Current Year:

Property taxes collected	\$37,241.16	
Regular polls collected	1,096.00	
Special polls collected	1,734.00	
National bank stock taxes collected	20.00	
	<hr/>	\$40,091.16

Prior Years:

Property taxes collected	\$ 663.72	
Regular polls collected	140.00	
Special polls collected	165.00	
	<hr/>	\$ 968.72

Abatements:

Current year		
Property and polls	\$ 191.50	
Previous years		
property and polls	187.00	
	<hr/>	\$ 378.50
Interest collected		\$ 23.85

From State of New Hampshire

Interest and dividend tax	\$ 588.11	
Railroad tax	38.37	
Savings bank tax	673.54	
State and federal lands reimbursement	667.54	
Forest reserve	1,469.13	
Bounties	7.50	
	<hr/>	\$ 3,444.19

TOWN OF LINCOLN

From Local Sources

Motor vehicle permits	\$ 753.63
Dog licenses	198.00
Business licenses	60.00
Filing fees	6.00
Municipal court	237.80
Interest on deposits	237.29
Sale of town property	70.00
Departmental Income:	
Health department	1,016.74
Cemeteries	75.00
Fire department	38.00
Refunds:	
Telephone, town officers' expense	.75
Relief reimbursements	482.16
Water construction	47.85
Dog damage	22.00
Town maintenance	9.75
	<hr/> \$ 3,254.97
Water bonds issued	\$35,000.00
Total receipts from all sources	<hr/> \$83,161.39
Balance on hand, January 1, 1945	33,827.14
Total	<hr/> <hr/> \$116,988.53

TOWN OF LINCOLN

Expenditures

General Government

Town officers' salaries	\$ 1,199.25	
Town officers' expenses	733.32	
Election and registration	81.03	
Municipal Court	300.00	
	<hr/>	\$ 2,313.60

Protection of Persons and Property

Police department	\$ 3,287.15	
Fire department	2,198.90	
Bounties	2.50	
Damage by dogs	42.25	
	<hr/>	\$ 5,530.80

Health

Health department	\$ 1,802.45	
Vital statistics	33.50	
	<hr/>	\$ 1,835.95

Highways and Bridges

Summer maintenance	\$ 1,827.59	
Winter maintenance	1,459.94	
Street lighting	1,349.12	
Town road aid	241.38	
	<hr/>	\$ 4,878.03

Libraries

\$ 885.47

Public Welfare

Old age assistance	\$ 423.71	
Town poor	1,485.61	
	<hr/>	\$ 1,909.32

Public Service Enterprises

Water utility	\$ 98.51	
Cemeteries	200.45	
	<hr/>	\$ 298.96

TOWN OF LINCOLN

Unclassified

White Mt. Region Association	\$ 100.00	
Abatements	378.50	
Poll tax refunds	9.00	
	<hr/>	\$ 487.50

Interest

Paid on bonds		\$ 223.11
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New Construction and

Permanent Improvements

Water construction project	\$58,195.89	
New equipment, highway	5,946.60	
	<hr/>	\$64,142.49

Indebtedness

Payments on bonded debt		\$ 1,500.00
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Other Governmental Divisions

Special poll taxes @ \$3.00		
paid to state	\$ 1,812.00	
County tax	2,210.99	
School District:		
1945 appropriation	10,000.00	
1945 appropriation	16,800.00	
1944 dog licenses	12.35	
1945 dog licenses	178.25	
	<hr/>	\$31,013.77

Total expenditures		\$115,019.00
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Cash on hand, December 31, 1945		<hr/> 1,969.53
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Grand total		<hr/> \$116,988.53
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TOWN OF LINCOLN

SUMMARY OF PAYMENTS

Town Officers' Salaries

D. J. Walsh, Justice	\$ 300.00
James MacDonald, selectman	225.00
Arthur Salem, selectman	175.00
Wilfred Ouillette, selectman	175.00
James MacDonald, 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	79.25
C. B. Lynch, supervisor	25.00
Francis E. Madden, 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/>
	\$ 1,499.25

Town Officers' Expenses

The Parker-Young Co., rent and supplies	\$ 157.29
Record Print, printing	162.05
G. Allen Putnam Agency, bonding town officers	87.50
N. H. Assessors Association, dues	2.00
R. R. Stanley Agency, insurance	2.80
New England Tel. & Tel. Co., telephone	38.75
N. H. State Tax Commission, auditing	56.50
Anna D. Proctor, transfer	.10
F. J. Shores, transfers	12.37
Fred L. Tower Co., N. H. Register	6.00
Edson C. Eastman, supplies	31.74
C. Murray Sawyer, expense special town meeting	3.20
Peter Beaudin, bulletin board	10.00
U. S. Auto Guide, guide book	5.50
P. & F. Corbin Co., keys	2.70

TOWN OF LINCOLN

James MacDonald, one day to Plymouth	5.00
James MacDonald, one day to Manchester and expense	13.28
Wilfred Ouillette, one day to Plymouth	5.00
Wilfred Ouillette, one day to Manchester	5.00
Arthur Salem, one day, car and expense for 4 to Plymouth	13.50
Arthur Salem, one day, car and expense for 3 to Manchester	49.30
H. F. Henderson, one day to Plymouth	5.00
H. F. Henderson, expenses for year	16.73
Archibald Ferguson, expenses for year	34.50
Postage	5.51
John Doherty, delivering town reports	2.00
	\$ 733.32

Election and Registration

The Parker-Young Co., labor on booths, etc.	\$ 6.53
Record Print, printing ballots	8.00
Ernest Dion, lunches 1944	17.50
Ernest Dion, lunches 1945	25.00
Juliet Lessard, ballot clerk	6.00
Margaret MacDonald, ballot clerk	6.00
Helena Doherty, ballot clerk	6.00
Elizabeth Canton, ballot clerk	6.00
	\$ 81.03

Police Department

The Parker-Young Co., rent, lights and supplies	\$ 134.39
N. E. Tel. & Tel. Co., telephone	77.10
N. H. Police Retirement Board	23.35
Edson C. Eastman, supplies	12.94
Federal Laboratories, fingerprint kit	29.95
George Pooler, salary	169.50
Carl A. Davis, salary	1,860.00
Carl A. Davis, car expenses	364.02
Fred Charron, special police	504.15
Louis Emerson, special police	78.00

TOWN OF LINCOLN

Patrick Roy, special police	17.25
Arthur Asselin, special police	10.50
Neil McInnis, special police	6.00

\$ 3,287.15

Fire Department

The Parker-Young Co., supplies, etc.	\$ 111.99
N. E. Tel. & Tel. Co.,	43.55
Fire Protection Co., equipment	205.35
Railway Express Agency	5.54
R. W. Haskell, supplies	13.50
State of N. H., fire tools	87.50
Francis E. Madden, insurance on fire truck	235.10
Kenneth McInnis, expense to Lebanon	9.76
Patrick Roy, car and expense to Lebanon	25.28
Kenneth McInnis, fire chief salary	196.00
Patrick Roy, assistant fire chief salary	152.00
Fred Charron, fireman salary	100.00
Raymond Goss, fireman salary	100.00
William MacDonald, 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
Neil McInnis, fireman salary	100.00
Carl A. Davis, fireman salary	83.33

\$ 2,168.90

Vital Statistics

Dr. A. W. Handy, services for year	\$ 50.00
Archibald Ferguson, recording births, deaths and marriages	33.50

\$ 83.50

Street Lighting

The Parker-Young Co., power and lamps	\$ 1,349.12
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TOWN OF LINCOLN

Library

The Parker-Young Co., fuel, lights and supplies	\$	70.16
Ione Norcott, salary		300.00
Dominic Blanchard, janitor salary		100.00
R. R. Stanley Agency, insurance on contents, 3 years		125.00
H. R. Huntting Co., books		251.56
Moore-Cottrell Agency, magazines		38.75
	\$	885.47

Old Age Assistance

N. H. State Welfare Department	\$	423.71
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Cemeteries

The Parker-Young Co., supplies	\$	10.45
Henry Binnette, labor		190.00
	\$	200.45

Town Relief

The Parker-Young Co., food, rent, lights and fuel	\$	487.57
E. G. Mosco, M. Kelly, board and room		300.00
E. G. Mosco, George Watling board and room		163.55
State Cancer Commission, I. J. Gaudet case		74.45
Chester F. Meacham, I. J. Gaudet case		35.79
C. B. Titus, fuel oil		5.20
Dr. L. B. Copenhaver, services		20.00
Dr. A. W. Handy, services		18.00
Carl A. Davis, expenses to Concord and Berlin		24.80
Expense on Robert Nolette case		20.00
Bus and railroad fares		9.09
	\$	1,158.45

Water Department

The Parker-Young Co., supplies	\$	42.82
E. B. Smith, services		35.00

TOWN OF LINCOLN

Louis Araldi, labor	10.40
James Walsh, supplies	10.29
	<hr/>
	\$ 98.51

Tax Abatements

H. F. Henderson, poll taxes	\$ 239.00
H. F. Henderson, property taxes	139.50
	<hr/>
	\$ 378.50

White Mt. Regions Association

Appropriation	\$ 100.00
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Interest

First National Bank of Boston, water bonds	\$ 223.11
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Payment on Bonds

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

Grafton County 1945 tax	\$ 2,210.99
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Truck and Snow Plow

Construction Equipment Co.	\$ 5,890.00
C. V. Doherty, car and expenses for 3 to Manchester	37.10
Louis Hamnett, 1 day to Manchester	11.50
Guy Hiltz, 1 day to Manchester	8.00
	<hr/>
	\$ 5,946.60

Lincoln School District

Payment on account 1945 appropriation	\$16,800.00
Balance due on 1944 dog taxes	12.53
1945 dog taxes	178.25
	<hr/>
	\$16,990.78

TOWN OF LINCOLN

Town Maintenance, Summer

The Parker-Young Co., gas, oil, parts and labor	\$	339.15
Berger Metal Culvert Co., culvert pipe		31.00
F. S. Willey Co., trucking		3.83
Francis E. Madden, insurance on truck		38.00
State of N. H., tar patch		157.05
Joseph Boyle, labor		45.00
George McGee, labor		66.50
Lincoln Emery, labor		103.13
Henry LaRue, labor and use of truck		160.00
William Mayhew, labor		105.10
Richard White, labor		52.50
Joseph McCaffrey, labor		32.10
James Doherty, labor		35.10
Charles Hickey, labor		11.40
Kenneth McInnis, labor		1.50
Wilfred Ouillette, labor		6.00
Maurice Clark, Jr., labor		73.50
David Lessard, labor		112.50
Robert Marceau, labor		22.20
Louis Araldi, labor		160.23
Dominic Blanchard, labor		61.20
William Araldi, labor		37.20
John Martin, labor		54.60
William Boyle, labor		114.00
Armand Godin, labor		4.80
		\$ 1,827.59

Town Maintenance, Winter

The Parker-Young Co., gas, oil, parts and labor	\$	703.98
Herbert Hiltz, plowing		211.00
State of N. H., plowing		256.50
Dubl-Test Supply Co., snow fence posts		75.46
Clinton Hamnett, labor		66.67
Mike Mullaley, labor		21.35
Dominic Blanchard, labor		34.70
R. W. Thompson, labor		27.80
Louis Araldi, labor		23.08

TOWN OF LINCOLN

Henry LaRue, labor and truck	34.00
Lincoln Emery, labor	3.00
Joseph McCaffrey, labor	2.40
	<hr/>
	\$ 1,459.94
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Total town maintenance	\$ 3,287.53

New Water Construction

Johns-Mansville Sales Corp., 20,600 ft. pipe	\$20,759.95
W. C. Ferguson, contractor	30,181.90
Hydrant, valves, fittings and misc- supplies	5,144.05
The Parker-Young Co., labor and supplies	821.88
Lawrence E. Smith, services and car expense	483.18
Freight and trucking	175.28
First National Bank of Boston expense on water bonds	300.00
Miscellaneous expense, telephone, labor, etc.	299.65
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	\$58,165.89

TOWN OF LINCOLN

TOWN CLERK'S REPORT

1944-45 auto permits, Nos. 59305-59308 (4)	\$	2.74	
1945 auto permits, Nos. 63401-63713 (313)		750.89	\$ 753.63
1945 dog licenses, male 74	\$	148.00	
dog licenses, female 5		25.00	
	\$	173.00	\$ 173.00
1945 kennel tax			25.00
1945 bowling alley license			60.00
1945 filing fees			6.00
Total			\$ 1,017.63
1945 Marriages	13		
1945 Births	38		
1945 Deaths	16		

ARCHIBALD FERGUSON,

Town Clerk.

TOWN OF LINCOLN

MUNICIPAL COURT

Annual Report for Year Ending, December 31, 1945

Debit

Received from fines and fees	\$	747.73	
Received from mittimus issued		83.20	
Total debit			\$ 830.93

Credit

Paid to			
Motor Vehicle Department	\$	118.50	
Fish & Game Department		7.00	
Arresting officers		459.70	
Town treasurer		237.80	
Edson C. Eastman		6.43	
Lincoln postoffice (postage)		1.50	
Total credits			\$ 830.93

Number of cases in Court 105

TOWN OF LINCOLN

REPORT OF LINCOLN PUBLIC LIBRARY

For Year January 1, 1945 to December 31, 1945

Books Circulated

Adult, fiction	3,183
Juvenile, fiction	2,148
Adult, non-fiction	600
Juvenile, non-fiction	324
Total	<hr/> 6,255
Adult, periodicals	539
Juvenile, periodicals	211
Total	<hr/> 750

IONE M. NORCOTT,
Librarian.

TOWN OF LINCOLN

PUBLIC HEALTH NURSE'S REPORT

Lincoln, New Hampshire

December 31, 1944—December 31, 1945

A. Maternity Service	
Cases admitted to antepartum service	26
Field nursing visits	55
Cases given nursing service at delivery	16
Cases admitted to postpartum nursing service	19
Field nursing visits to postpartum cases	104
B. Infant Hygiene	
Individuals admitted to nursing service	41
Field nursing visits	572
To individuals under one month	209
To individuals one month to a year	363
C. School Hygiene	
Individuals admitted to nursing service	22
Field nursing visits	25
D. School Hygiene	
Individuals admitted to nursing service	20
Field nursing visits	12
E. Morbidity Service	
Admission to service	66
Field nursing visits	283
F. Crippled Children Service	
Admissions	1
Field visits	5
G. Unclassified Visits	
Collection of bills, welfare, etc.	157
Total visits to home in behalf of patients	1,238
Total visits to Woodstock and North Woodstock	680
Grand total	1,918

Respectfully submitted,

NORA PARENT, R. N.

TOWN OF LINCOLN

LINCOLN SCHOOL DISTRICT REPORT, 1945-1946
DISTRICT OFFICERS

School Board

Donald J. Boyle	Term expires 1946
Mrs. Faith Herrick, Secretary	Term expires 1947
Leo P. Foley, Chairman	Term expires 1948

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 5, 1945
Duration in weeks	15
Term closes	December 21, 1945
Recess of twelve days	
Term opens	January 2, 1946
Duration in weeks	7
Term closes	February 15, 1946
Recess of nine days	
Term opens	February 25, 1946
Duration in weeks	8
Term closes	April 19, 1946
Recess of nine days	
Term opens	April 29, 1946
Duration in weeks	7
Term closes	June 14, 1946
High school graduation	June 14, 1946

Holidays

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

* Opening of school delayed to September 17, because of scarlet fever.

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-sixth day of March, 1946, 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 hand at said Lincoln this 20th day of February, 1946.

LEO P. FOLEY,

DONALD J. BOYLE,

MRS. FAITH HERRICK,

School Board of Lincoln.

TOWN OF LINCOLN

FINANCIAL REPORT

For the Fiscal Year Ending June 30, 1945

Receipts

From Selectmen:

For support of schools	\$26,800.00	
For payment of tuition	705.30	
	<hr/>	\$27,505.30

From Sources Other Than Taxation:

State aid	\$ 3,267.90	
Federal aid	274.64	
Dog licenses	133.78	
Elementary school tuitions	57.00	
Other receipts	1,055.15	
	<hr/>	\$ 4,788.47

Total receipts from all sources	\$32,293.77
Cash on hand, July 1, 1944	\$ 837.42

Grand total	\$33,131.19
-------------	-------------

Payments

Orders of the school board	\$30,874.33	
Cash on hand, June 30, 1945	2,265.56	

Grand total	\$33,131.19
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TOWN OF LINCOLN

EXPENDITURES

Administration:

District officers' salaries	\$	185.00	
Superintendent's excess salary		650.00	
Truant officers		20.00	
Expenses of administration		284.74	
			<u>\$ 1,139.74</u>

Instruction:

Teachers' salaries			
High	\$	8,581.96	
Elementary		10,125.14	
			<u>\$18,707.10</u>
Text books			
High		108.29	
Elementary		224.98	
			<u>\$ 333.27</u>
Scholars' supplies			
High		326.72	
Elementary		346.38	
			<u>\$ 673.10</u>
Flags and appurtenances			
High		3.31	
Elementary		4.23	
			<u>\$ 7.54</u>
Other expenses of instruction			
High		321.74	
Elementary		47.45	
			<u>\$ 369.19</u>
			<u>\$20,090.20</u>

Operation of Plant:

Janitors' salaries			
High		685.10	
Elementary		808.30	
			<u>\$ 1,493.40</u>

TOWN OF LINCOLN

<hr/>			
Fuel			
High	640.84		
Elementary	1,398.69		
		\$ 2,039.53	
Janitors' Supplies, Etc.			
High	435.68		
Elementary	242.36		
		\$ 678.04	
Minor repairs and expenses			
High	293.39		
Elementary	146.89		
		\$ 440.28	\$ 4,651.25
 <i>Auxiliary Agencies and Special Activities</i>			
Health			
High	20.00		
Elementary	200.00		
		\$ 220.00	
Transportation of pupils		855.00	
 <i>Other Special Activities</i>			
Elementary		100.00	
			\$ 1,175.00
 <i>Fixed Charges</i>			
State wide supervision		596.00	
Insurance		709.76	
			\$ 1,305.76
 <i>Debt and Interest</i>			
Payment on principal		2,000.00	
Payment on interest		460.00	
			\$ 2,460.00
Previous year's bills paid			52.38
Cash on hand, June 30, 1945			\$30,874.33
			2,256.86
Total			\$33,131.19

TOWN OF LINCOLN

BALANCE SHEET
Lincoln School District

Assets

Cash on hand, June 30, 1945	\$ 2,256.86	\$ 2,256.86
Net debt		6,743.14
Grand total		<u>\$ 9,000.00</u>

Liabilities

Bonds outstanding		<u>\$ 9,000.00</u>
Total liabilities		\$ 9,000.00
Grand total		\$ 9,000.00

TOWN OF LINCOLN

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1945

Cash on hand, June 30, 1944	\$ 837.42
Received from Selectmen:	
Appropriations for current year	26,800.00
Dog tax	133.78
Received from State Treasurer:	
State aid	3,267.90
Federal aid	3,542.54
Received from all other sources	1,817.45
	<hr/>
	\$32,293.77
Total amount available for fiscal year	<hr/>
	\$33,131.19
Less school board orders paid	30,874.33
	<hr/>
Balance on hand as of June 30, 1945	\$ 2,256.86

WILLIAM A. LYNCH,

District Treasurer.

July 7, 1945.

TOWN OF LINCOLN

SCHOOL BOARD'S ESTIMATE FOR 1946-1947

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, 1946.

Detailed Statement of Expenditures

	High School.	Elementary Schools	
<i>Support of Schools</i>			
Teachers' salaries	\$ 9,100.00	\$11,350.00	
Text books	200.00	350.00	
Scholars' supplies	300.00	400.00	
Flags and appurtenances	5.00	5.00	
Other expenses of instruction	150.00	100.00	
Janitor service	800.00	800.00	
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	100.00	300.00	
Transportation of pupils		900.00	
Other special activities	130.00	30.00	
	\$12,345.00	\$15,725.00	
Total			\$28,070.00
<i>Other Statutory Requirements</i>			
Salaries of district officers	\$	188.00	
Truant officer and school census		20.00	
Payment of tuition in high schools			
Superintendent's excess salary		755.81	
Payment of district debt		1,000.00	
Per capita tax		542.00	
Interest on district debt		340.00	
Other obligations imposed by law		1,163.69	
			\$ 4,009.50
Total amount required to meet school board's budget			\$32,079.50

TOWN OF LINCOLN

Estimated Income of District

Balance, June 30, 1945 (estimate)	\$ 1,800.00
State aid (December 1945 allotment)	2,500.00
Dog tax (estimate)	100.00
High school tuition receipts (estimate)	700.00
Federal aid	200.00
	<hr/>
Deduct total estimated income (not raised by taxation)	\$ 5,300.00
	<hr/>
Assessment required to balance school board's budget	\$26,779.50
	<hr/>
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 1946-1947.

Respectfully submitted,

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

TOWN OF LINCOLN

ATHLETIC ACCOUNT

September 1944—July 1945

Debits

*Horace Partridge	\$ 65.19
*A. T. S. Company	100.54
*Brine	32.18
Red Cross	186.60
Tax	104.56
Referee	82.50
Travel	155.50
Durham	75.00
Incidentals	5.73
Cleaning	20.00
Dr. Handy	3.80
Postage, telephone & telegraph	11.59
Gum, oranges, etc.	16.26
Repair of equipment	5.00
Paid for equipment	8.90
Firestone	5.55
	<hr/>
	\$ 878.90
Pupil equipment bought and paid for	\$ 330.99
	<hr/>
	\$ 1,209.89
Balance (cash)	\$ 326.79
	<hr/>
	\$ 1,536.68

Credits

Balance	\$ 244.99
Received for equipment	8.00
Gate at basket ball	506.00
Red Cross gate	234.50
Student passes	6.52
Gift	1.16
Baseball collection	39.52

TOWN OF LINCOLN

School district	100.00
Sale of equipment	330.99
Tournament	65.00
	<hr/>
	\$1,536.68

* Of the total spent for equipment, \$20.24 is on credit at A. T. S. Company as part payment on two basketballs to be delivered in the fall. \$34.00 is in new baseballs bought for next year. \$25.00 in personal equipment for the athletic teams to be purchased by the pupils next year. \$12.00 in the price of a basketball already delivered for use next year. This makes a total of \$94.24 worth of equipment purchased for use next year.

TOWN OF LINCOLN

LINCOLN PUBLIC HEALTH DEPARTMENT

Receipts

Cash received:

Nursing fees		
Lincoln	\$	155.55
Woodstock		161.19
		<hr/>
	\$	316.74
Lincoln school district		200.00
Town of Woodstock		300.00
Woodstock school district		200.00

Total cash \$ 1,016.74

Appropriation:

 Town of Lincoln \$ 1,250.00

Total funds available

\$ 2,266.74

Disbursements

Nurse's salary \$ 1,355.00

Car:

Operating	\$	287.56	
Insurance		50.73	\$ 338.29
Telephone			15.42
Postage			2.83
Cod Liver oil			30.60
Drugs and first aid supplies			10.31

Total

\$ 1,752.45

Balance on hand \$ 514.29

\$ 2,266.74

LAWRENCE E. SMITH,
Secretary.

TOWN OF LINCOLN

PUBLIC HEALTH NURSE'S SCHOOL REPORT

Lincoln, New Hampshire

December 31, 1944—December 31, 1945

Visits to Schools		
Lincoln high		26
Lincoln grammar		106
	Grammar	High
Number of children examined	190	63
Number found with defective teeth	67	11
Number found with defective tonsils	18	2
Number found with defective vision	20	8
Pediculosis	2	0
Defective hearing	2	1
Defective breathing	5	1
Defective speech	4	1
Orthopedic defects	0	1
Bad posture	7	5

Cod liver oil was given to the first four grades in Grammar School during the winter months. Optical clinics are being held at the present time by Dr. Hall of Littleton.

The pupils of the High School were examined by Dr. A. W. Handy. The pupils of the Grammar School will be examined during the remaining part of the winter.

Respectfully submitted,

NORA PARENT, R. N.,

Vital Statistics

Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1945.

Date of Birth 1944	Name of Child (if any)	Name of Father	Maiden Name of Mother	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 9	Joseph	Floyd J LaMott	Loretta E St Cyr	W Lincoln	Paper finisher	No Haverhill	Long Pond Me
Feb 14	Paul Everett	Burton H Larue Jr	Mayford A Courser	W Lincoln	Garage mechanic	Island Pond Vt	Johnson Vt
Feb 14	Priscilla Katherine	Gerald L Perry Jr	Marjorie K Filkins	W Lincoln	U. S. Army	Johnstown Pa	New York N Y
Feb 21	Peter Allan	Allan Ward Handy	Bertha E Schwach	W Lincoln	Physician	Barre Mass	Tunbridge Vt
Mar 2	Frances Roberta	Robert F Chase	Gertrude K Rancker	W Lincoln	Paper tester	No Woodstock	Lincoln
Mar 16	Cynthia Louise	Gardner E Duvall	Gertrude C Johnson	W Lincoln	Electrician	Newtown Mass	Lincoln
Apr 1	James Gerald	Henry A Laundry	Rene B Thompson	W Lincoln	Wood worker	Berlin N H	Littleton
Apr 10	Ann Carol	Bernest G Goodhout	Delma C Nove	W Lincoln	Engineer	Quebec Can	Landaff
Apr 23	John Brian	Ernest Goodhout	Viola B LaBrecque	W Lincoln	Truck driver	South Troy Vt	Lincoln
Apr 28	Nathan Irving	Irving R Hayes	Helena E Conery	W Lincoln	Repairman	Lyman	Fort Edward N Y
May 5	Nancy Yvette	Gerald J Gosselin	Kosa M Cusson	W Lincoln	Mill employee	Canada	Berlin
May 6	David Peter	Patrick A Theriault	Angelina Chiasson	W Lincoln	Millwright	Lynn Mass	Carquet N B
May 8	James Israel Stephen	Joseph S Bujead	Lucienne Arsenault	W Lincoln	Paper mill worker	Berlin	Bonaventure Q Can
May 11	Theresa Pauline	Louis S Bedard	Irene Mary Stone	W Lincoln	Truck driver	Woodsville	Glover Vt
May 27	William Morgan	Robert F Nolette	Eleanor McIntyre	W Lincoln	Paper maker	Lincoln	Lincoln
June 19	Judith Helen	Francis E Boyce	Isabel M Boyle	W Lincoln	Paper forestry	P Quebec Can	Lincoln
June 20	Phyllis Ann	Clarence Cushing	Ruth E Benton	W Lincoln	State forestry	Roston Mass	Lincoln
June 20	Clarence Rans' Edw Jr	Freston G Boyce	Joyce E LaBrecque	W Lincoln	Paper maker	Northfield	North Woodstock
July 15	Kathleen Ellen	Walter J Welsh	Margaret E Ward	W Lincoln	U S Navy	No Woodstock	Lincoln
July 16	Gretchen Jane	Martin A Brown Jr	Ann Marie Therese	W Lincoln	Machinist	Winchester Mass	Bellows Falls Vt
July 30	David Allen	Roger W Thompson	Margaret M Landry	W Lincoln	Timberland executive	Northampton Mass	Northampton Mass
Aug 13	John Thomas	Arthur T Goodwin	Julia M Sellingham	W Lincoln	Millwright	No Woodstock	Lowell
Aug 6	Donna Rae	Raymond Cormier	Audrey B Gorham	W Lincoln	U S Army	Lishon	Woodstock
Sept 3	Dana Lewis	Martin B Graham	Alita May Moore	W Lincoln	U S Navy	Lowell Mass	Detroit Mich
Sept 8	Virginia Evelyn	William M Prahl	Grace R Lemere	W Lincoln	Scaler	Boston Mass	West Stewartstown
Sept 16	Leslie Paul	Albany Chiasson	Blanch R Hamel	W Lincoln	Truck driver	Barton Vt	St Johnsbury Vt
Oct 4	Jeanette Ann Marie	Alfred Baillargeon	Grace J Magoon	W Lincoln	Acid mkr paper mill	Carquet N B Can	Mansville Que Can
Oct 11	Harold Joseph	Leo Goodwin	Doris Irene Dumais	W Lincoln	Farmer	Berlin	West Corinth Vt
Oct 22	Robert Lennie	George S Bishop	Mary T MacDonald	W Lincoln	Bus driver	Unknown	Skowhegan Me
Oct 27	Claudia Ann	Eugene T Brunl	Frances I McMorrin	W Lincoln	Truck driver	Boston Mass	Lincoln
Oct 30	Arlene Phillip	Romeo J St Cyr	Lauri C Bourassa	W Lincoln	Railway inspector	Philadelphia Pa	Lincoln
Nov 16	Janet Dora	Patrick S Doran	Rita B Bujead	W Lincoln	Carpenter	Jackson Me	St Flora Que Can
Nov 12	Roger Max	Max A Archambault	Helen M Neill	W Lincoln	Backtender paper m	Frampton Que	Berlin
Nov 27	Mary Therese Dora C	Charles A Lapointe	Mary E Henault	W Lincoln	Acid maker	Fairfield Vt	Johnson Vt
Dec 4	Peter James	Adrien P Tardif	Mary E Walsh	W Lincoln	Outer paper mill	Rumford Me	St Helen Que
Dec 12	Albert Ronald	Joseph N Haynes	Clara L Sawyer	W Lincoln	Truck driver	Norton Mills Vt	Lincoln
Dec 27				W Lincoln	Carpenter		No Woodstock

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1945.

1945	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 8	Clifford J O'Rourke Helena H Lynch	Lincoln Lincoln	25 22	W W	U S Army Tel Operator	Lincoln Lincoln	Daniel O'Rourke Malvina Hache John B Lynch Catherine Magee Unknown	St Malachie Can N B Can St Sylvester Can St Sylvester Can	1 1	J E Cahalane Catholic Priest Lincoln
Jan 13	Donald A Adams Elsie Mae Robie	Lincoln Lincoln	19 17	W W	Sawmill Wkr At Home	W Plymouth Rumney	Catherine Magee Unknown John F Robie Elizabeth Bacon Albert Bellerose	St Sylvester Can Unknown Warren Rumney Woodstock	1 1	William Sinclair Clergyman Lincoln
Feb 10	Albert C Bellerose Inez Elenor Kenney	Lincoln Lincoln	18 19	W W	Paper mill wkr Paper mill wkr	Lincoln Perry N Y	Regina O LaBrecque Edward A Kenney Grace E Sellingham James Welsh Ellie Constantine	Woodstock Saco Me Perry N Y Woodstock Scotland Thornton	1 1	J E Cahalane Catholic Priest Lincoln
Feb 24	Walter J Welsh Margaret E Ward	Lincoln No Woodstock	22 24	W W	Paper maker Cutter Girl	No Woodstock Bellows Falls Vt	James Welsh Ellie Constantine Omer O Ward Warren L Chase Nellie I Avery Violet Leavitt	Woodstock Scotland Thornton Tolland Vt Corinth Vt Wolfville N C	1 1	William Sinclair Clergyman Lincoln
Mar 31	Kenneth W Chase Vera Mabel Davis	Lincoln Lincoln	36 44	W W	U S Army Housework	Kentville N C Braintree Vt	Warren L Chase Nellie I Avery Violet Leavitt Eugene F Ladue Bernice Stevens	Canada Vt Vt Vt Vt	1 2	William Sinclair Clergyman Lincoln
June 13	Joyce E LaBrecque Clarence R Cushing	Lincoln Lincoln	15 18	W W	At Home U S Navy	Lincoln Tilton	Wilfred LaBrecque Margaret Littlefield Lee Cushing Edna Hill	Nashua Saratoga Me Belvedere Vt Everett Mass	1 1	Jas C. Muchmore Justice of Peace No Woodstock
July 31	Ray Wm Rannacher Rita Anne Cloutier	Lincoln Lincoln	22 20	W W	Paper mill wkr Cutter Girl	Lincoln Dixville Que Can	Edna Hill Rudolph Rannacher Elizabeth Grono Victor Cloutier Eva Major	Everett Mass Austria Norton Mass Dixville Que Can Dixville Que Can	1 1	J E Cahalane Catholic Priest Lincoln

MARRIAGES—Continued.

July 23	Patrick Reardon	Lincoln	23 W	U S A A F	Gloucester Mass	Harry J Reardon Catherine M Bushey Perley T Connery Eva Fountaine James Grennan Delia Wall Arthur Adams Stella Rowen Archie B Strickland Stella Mae Pollard Robert E Horne Morton Savoie William R Parker Gertrude A Parker Kudolph Rannacher Elizabeth Grono Kim Lewis Gillman Juliet E Stokes James L MacDonald	St Pierre Migelon Essex Mass Sugar Hill Lewiston Me Ireland No Haverhill Dorchester Newport Lincoln Berlin Neguac N B Middleton Vt Tyson Vt Austria Norton Mass St Louis Mo San Francisco Cal	1 J E Cahalane 1 Catholic Priest 1 Lincoln
Aug 14	Katherine Connery James F Grennan Sadie L McTevier	Lincoln Lincoln Plymouth	20 W 49 W 42 W	Clerk WPB Teamster Waitress	Lincoln Charlestown Mass Plymouth			1 John C Prince 3 Plymouth
Sept 17	Wallace Strickland Shirley P Horne Wilbur John Parker	Lincoln Berlin Epsom	32 W 20 W 22 W	U S Army W At Home U S Navy	Lincoln Berlin Castleton Vt			1 Robert N Foster 1 Clergyman 1 Gorham
Sept 28	Shirley Rannacher	Lincoln	18 W	Cutter Girl	Lincoln			1 William Sinclair 1 Clergyman 1 Lincoln
Oct 6	Mark W Gillman Gertrude MacDonald	San Francisco Cal Lincoln	22 W 22 W	U S Navy Nurse	San Francisco Cal Lincoln			1 J E Cahalane 1 Catholic Priest 1 Lincoln
Nov 22	George H Woodard Gertrude M LaRue	Watertown N Y Lincoln	42 W 41 W	U S Navy Machine op	Pamelia N Y Lincoln			2 William Sinclair 2 Clergyman 2 Lincoln

Deaths Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1945.

Date—1945	Name and Surname of Deceased	Age			Place of Birth	Single, m, m, w	Sex and Cond'n	Occupation	Place of Birth Father	Place of Birth Mother	Name of Father	Maiden Name of Mother
		Years	Month	Days								
Jan 7	Joseph LaMott	60	1	1	Littleton	M	W	Housewife	Haverhill	Long Pond	Floyd J. LaMott	Loretta St. Cyr
Jan 5	Etta May Mitten	59	6	11	E. Fairf'd Vt	F	W	Housewife	Canada	E. Fairfield	Frederick Robinson	Ida Sherwood
Jan 17	Violet Chase	59	7	15	Canada	F	W	Housewife	Canada	Canada	Edwin Leavitt	Nancy Jackson
Jan 10	Ann Carrol Goodbourn	54	1	23	Lincoln	F	W	Housewife	Lincoln	Landaff	Ernest G. Goodbourn	Delma C. Nowe
Apr 26	Mary A. Strickland	54	1	23	Lincoln	F	W	Housewife	Lincoln	Canada	Willard Pollard	Adelaide Vienott
May 17	Jacob Plant	62	2	0	N. Conc'd Vt	M	W	S. Laborer	Canada	Canada	Ambrose Plant	Mary Neddeau
May 28	William Geo. Smith	62	2	1	Plymouth	M	W	U. S. Army	Taunton Mass	Lincoln	William Smith	Eleanor McIntyre
July 8	Terenty Stakanchuck	65	6	13	Unknown	M	W	Woodsmen	Canada	Unknown	Charles Brochue	Unknown
July 19	Philomena Beaudoin	84	6	13	Warwick PQ	F	W	None	Canada	Unknown	G. Austin Wentworth	Louisa M. Blake
July 25	Lillian Mable Blake	78	3	17	Denmark Me	F	W	None	Unknown	Waterford Vt	Lafayette Buck	Mary Jane Ide
Aug 2	Bertha May Cannon	78	6	25	Newport Vt	F	W	None	Not known	Not known	Not known	Not known
Aug 16	Hugh Melsaac	73	1	4	Not known	M	W	Lumberman	Not known	Not known	Thomas Lee	Not known
Oct 1	Thomas Edward Lee	64	1	4	Lowell Mass	M	W	Druggist	Not known	Andover Mass	Nathaniel Cayes	Marcia Ann Elkins
Oct 17	Elsie Cayes Sidney	55	6	15	Plymouth	F	W	Housewife	Canada	Canada	Alex Bouchard	Mary McCloud
Oct 17	Charles Bouchard	51	8	28	St. Reg. Can	M	W	Woodsmen	Canada	Canada	Henry LeGay	Rebecca Wilkie
Nov 2	Eldon Geo. LeGay	63	10	25	M. Pleasant NS	M	W	Foreman	Nova Scotia	Nova Scotia	Henry LeGay	Rebecca Wilkie

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
Concord, New Hampshire

February 18, 1946

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, 1945, which was made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the town. Exhibits and 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 STATEMENTS

Balance Sheet - December 31, 1945

A balance sheet, as of December 31, 1945, has been prepared and is presented in town report.

Change in Financial Condition:

As shown in Town Report, the fiscal year of 1945 ended with a Net Debt of \$46,590.47, as compared to a Net Surplus of \$18,871.76 at the close of 1944, indicating a change in financial condition during 1945 of \$65,462.23. This resulted principally from the issuance of water bonds and a net budget deficit. The change in financial condition of the town during the year may be summarized as follows:

Net surplus, December 31, 1944	\$18,871.76	
Net debt, December 31, 1945	46,590.47	
	<hr/>	
Change in financial condition		\$65,462.23

Analysis of Change

Losses

Water bonds issued	\$35,000.00	
Net budget deficit	30,506.63	
Use of surplus cash to reduce amount of 1945 tax levy	1,479.91	
	<u> </u>	\$66,986.54

Gains

Bonds retired	\$ 1,500.00	
Other items	24.31	
	<u> </u>	\$ 1,524.31
		<u> </u> \$65,462.23

Comparative Statements of Appropriations and Expenditures, Estimated and Actual Revenues

Comparative statements of appropriations and expenditures estimated and actual revenues for the fiscal year ended December 31 1945, are presented in Town report. As indicated by the budget summary, a net overdraft of appropriations of \$30,843.78, less an excess of actual over estimated revenue of \$337.15, resulted in a net budget deficit of \$30,506.63. It is noted that the large amount of overdrafts was occasioned principally by water works construction, purchase of new equipment and retirement of bonds.

Summary of Receipts and Expenditures

A summary of receipts and expenditures for the fiscal year ended December 31, 1945, made up in accordance with the uniform classification of accounts, is included in Town Report.

Ten Year Statements of Indebtedness, Valuation and Taxes

Summarized statements of Indebtedness, Valuation and Taxes, covering a ten year period, prepared from reports on file in the office of the Tax Commission, are presented in Town Report.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody receipt and 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. Proof of the Treasurer's balance as of December 31, 1945, is indicated in Town Report.

TAX ACCOUNTS

Tax warrants for the levies of 1945, 1944, 1943, 1942 and previous years were examined. Summaries indicating the activity in these accounts for the fiscal year ended December 31, 1945, are presented in Town Report.

TOWN CLERK

The accounts and records of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits, dog licenses, business licenses and for filing fees were properly accounted for through remittances to the Treasurer.

GENERAL COMMENTS

When the budget for 1946 is made up, it would be well to consider the current deficit of \$7,090.47 which existed at the close of 1945. This is arrived at as follows:

Total current liabilities	\$10,450.00
Total assets	3,359.53
	<hr/>
Current deficit	\$ 7,090.47

The accounts and records of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lincoln for their assistance during the course of the audit.

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

Lawton B. Chandler, Auditor; Alan R. Matthews, Sidney S. Frissell, Accountants.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 18, 1946

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lincoln for the fiscal year ended December 31, 1945, and found them to be in good order. In our opinion the Exhibits and Schedules included herewith present a correct statement of the financial condition of the Town and the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

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

Lawton B. Chandler, Auditor; Alan R. Matthews,
and Sidney S. Frissell, Accountants.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 18, 1946.

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, 1945, 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, 1944 and June 30, 1945, presented in Schedule A, indicate a decrease in Net Debt during the year of \$2,451.44.

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, 1945, is indicated 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; Alan R. Matthews,
Accountant.

February 18, 1946
CERTIFICATE OF AUDIT

We hereby certify that the accounts and records of the Lincoln School District have been examined and audited for the fiscal year ended June 30, 1945. 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; Alan R. Matthews,
Accountant.

BONDED INDEBTEDNESS

The bonded debt of the school district on June 30, 1945, amounted to \$10,000.00, 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.



