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ANNUAL REPORT
OF THE
SELECTMEN
AND OTHER
TOWN OFFICERS
OF
LEBANON, N. H.
For the Year Ending January 31
1928
LEBANON, N. H.
THE OORY PRESS
1928

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OF THE
SELECTMEN
AND OTHER
TOWN OFFICERS
OF
LEBANON, N. H.

For the Year Ending January 31, 1927

LEBANON, N. H.
THE CORY PRESS
1928

OFFICERS OF THE TOWN OF LEBANON

Moderator

John F. Cronin

Town Clerk

Joseph C. Smith

Selectmen

F. O. Stearns

Fred B. Currier

T. J. McNamara

Treasurer

C. Elbert Dole

Tax Collector

Francis J. Roderer

Judge of the Municipal Court

Rowland B. Jacobs

Health Officer

Harris B. Hazen, M .D.

Overseer of the Poor

Alfred E. Lord

Auditors

Roy E. Lewis

Herbert Palumbo

Arthur N. Dewey

Trustees of Trust Funds

A. N. Dewey

F. H. Emerson

C. E. Clough

Trustees of Public Library

A. N. Dewey

C. E. Dole

A. J. Densmore

Elbridge Thompson

W. S. Carter

Cemetery Committee

F. H. Emerson

L. H. Tilden

F. A. Cain

Inspector of Buildings

C .W. Hyde

Surveyors of Wood and Lumber

E. H. Flanders

H. A. Follansbee

Fence Viewers

H. A. Follansbee

Wm. True

I. D. Fogg

Highway Agent

Horace A. Benson

Liquor Prosecuting Agent

Thomas Masterson

Treasurer of Cemetery Association

Maude B. Marston

Probation Officer

Maynard L. Carpenter

Milk Inspector

W. B. Mowers

Superintendent of Sewers

A. B. Downs

Police Officers

Leon F. Copp

P. J. Walsh

Daniel Hagerty

Edgar Carpenter

Ed. Goodhue

G. U. L. Leavitt

Andrew Benjamin

J. Albert Heath

Nelson Stacy

C. W. Eaton

WARRANT FOR ANNUAL TOWN MEETING

The State of New Hampshire

(L. S.) To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said town on the second Tuesday of March next at nine o'clock in the forenoon, to act upon the following subjects:

First—To raise such sums of money as may be necessary to defray town charges for the ensuing year.

Second—To raise such sums of money as may be necessary for the construction and repair of highways and bridges for the ensuing year.

Third—To see what sums of money the town will vote to raise for the construction and repairs of sewers and sidewalks for the ensuing year.

Fourth—To see what sums of money the town will vote to raise for the improvement of the cemeteries of the town.

Fifth—To see what sum of money the town will vote to raise for the proper observance of Memorial Day.

Sixth—To see if the town will vote to raise the sum of six hundred dollars to provide a free bed at the Mary Hitchcock Hospital.

Seventh—To see what sum of money the town will vote to raise to assist in the work of the Visiting Nurse Association.

Eighth—To see what sum of money the town will vote to raise for the benefit of the West Lebanon Library.

Ninth—To see what sum of money the town will

vote to raise for the benefit of the Lebanon Public Library.

Tenth—To see if the town will appropriate the sum of one thousand dollars to control the White Pine Blister Rust.

Eleventh—To see if the town will vote to authorize the Selectmen to hire money in anticipation of taxes.

Twelfth—To see if the town will vote to allow a discount on taxes, if paid before specified dates.

Thirteenth—To see if the town will continue the inspection of milk and raise money therefor.

Fourteenth—To see if the town will vote to give prescription permits from May first 1928 to May first 1929 according to Section 99, Laws of 1919, to druggists who are registered Pharmacists doing business in Lebanon, to sell liquors for medicinal, sacramental, scientific or mechanical purposes.

Fifteenth—To see if the town will vote to raise the sum of fifty dollars for the benefit of a playground at West Lebanon.

Sixteenth—To see if the town will vote to raise the sum of one hundred dollars to hire Rogers & Whitney Park for a playground.

Seventeenth—To see if the town will vote to employ a firm of certified public accountants to audit the accounts of the Town, for the year 1928.

Eighteenth—To see if the town will vote to accept Federal Aid on the Dartmouth College Road.

Nineteenth—To see what action the town will take to enable it to secure the provisions of Chapter 35, Laws of 1905, in relation to improved highways, and of Chapter 133, Laws of 1911, Section 27, in relation to the maintenance of the roads.

Twentieth—To see if the town will vote to accept the provisions of Chapter 87, Section 1, of the Revised Statutes, on a section of the Mascoma Valley road, so-called, and appropriate, or set aside

from the amount raised for the highway work the sum of one hundred and fifty dollars for this purpose.

Twenty-first—To see if the town will vote to repair and improve Prospect Street and appropriate money therefor.

Twenty-second—To see if the town will vote to repair and improve Hough Street and appropriate money therefor.

Twenty-third—To see if the town will vote to issue bonds to the amount of \$50,000. fifty thousand dollars to refund the notes given the First National Bank of Boston in 1925 due to the closing of the Peoples Trust Company. To be payable \$5000. five thousand dollars yearly for ten years.

Twenty-fourth—To see if the town will vote to extend the sewer on Farnum Avenue to a point past the residence of B. J. Lawrence, a distance of 200 feet.

Twenty-fifth—To see if the town will vote to extend the street lights from Peter Monica's around the Heater Road.

Twenty-fifth—To see if the town will vote to build a sewer from a point near the house owned by the Boston Excelsior Company at Riverdale in said Lebanon running thence westerly along the highway to the Mascoma River and to appropriate money therefor.

Twenty-seventh—To see if the town will vote to send its pumping engine out of town on request, and to establish the price therefor.

Twenty-eighth—To see if the town will vote to pay the Firemen per hour for services outside the Precinct limits, and to establish the price therefor.

Twenty-ninth—To see if the town will vote to raise the sum of twenty thousand dollars for the enforcement of the prohibitory law within the limits of the town by the employment of the

necessary additional police officers and by every other lawful means.

Thirtieth—To see if the town will vote to raise fifteen hundred dollars to purchase an automobile for the use of the police officers of the town.

Thirty-first—To see if the town will vote to pay the regular police officers five dollars per day and the Chief of Police five dollars and a half per day; to allow all regular officers one day off in eight and two weeks vacation with pay.

Thirty-second—To see if the town will vote to instruct the Selectmen to employ all police officers at a fixed wage rate per hour of labor and to prohibit the acceptance of any fees in addition to their regular wage rate.

Thirty-third—To see if the town will vote to instruct the Selectmen to allow all restaurants and public eating places to keep open twenty-four hours a day.

Thirty-fourth—To see if the town will vote to instruct the Selectmen to permit the all night parking of automobiles in all places where they are allowed to park in the day time.

Thirty-fifth—To see if the town will vote to instruct the Selectmen to make a written lease of the Opera House and moving picture fixtures in the Town Hall to the Lebanon Improvement Society for moving picture and theatrical purposes for a term not to exceed five years upon such terms and conditions as the Selectmen deem expedient for the best interests of the town.

Thirty-sixth—To see if the town will vote to authorize and direct the Selectmen to lease the Opera House, in the Town Hall, for operating moving pictures to the highest responsible bidder. Rent to be paid monthly in advance.

Thirty-seventh—To see if the town will vote to authorize and direct the Selectmen to recover from the Lebanon Improvement Society, by proper pro-

ceedings, all monies heretofore received by said society to date in operating moving pictures in the Opera House in the Town Hall, less the actual necessary overhead expenses in operating said moving pictures.

Thirty-eighth—To see if the town will vote to authorize and direct the Selectmen to demand and receive at once, from the Lebanon Improvement Society, a full, complete, accurate, itemized statement of all monies heretofore received by said society in operating moving pictures in the Opera House in the Town Hall to date, including a full, complete, accurate, itemized statement of all disbursements made by said society, from the money received by it in operating moving pictures in the Opera House in the Town Hall, to whom paid, when, for what, and the amount of each payment.

Thirty-ninth—To see what action the town will vote to take in regard to lowering rentals of the Opera House, Lower Hall, Banquet Hall and Kitchen, to all Churches and local Societies of the Town of Lebanon.

Fortieth—To see if the town will vote to authorize and direct the Selectmen to take such steps as may be necessary to recover all money heretofore paid by them to lawyers not employed by the Selectmen, for services in proceedings before the Public Service Commission in 1926, against the Boston & Maine Railroad.

Forty-first—To see if the town will provide for Municipal collection and disposal of garbage.

Forty-second—To choose a Town Clerk for the ensuing year.

Forty-third—To choose one Selectman for the ensuing three years, Overseer of the Poor, Collector of taxes, Highway Agent, and all other necessary officers for the ensuing year.

Forty-fourth—To choose a Trustee to administer the Trust Funds of the Town for three years.

“To bring in your votes for the election of Delegates-at-large, Alternate Delegates-at-large, District Delegates, Alternate District Delegates to the National Conventions of the Democratic and Republican parties, to be held for the purpose of nominating party candidates for President and Vice-President of the United States.”

Given under our hands and seals this twenty-fourth day of February 1928.

F. O. Stearns

Fred B. Currier

T. J. McNamara

Selectmen of Lebanon.

A true copy of Warrant—Attest:

F. O. Stearns

Fred B. Currier

T. J. McNamara

Selectmen of Lebanon.

ANALYSIS ASSESSMENT VALUATIONS

For the Year 1927

| Classification | Assessed Value |
|--|----------------------|
| Land and Buildings | \$5,343,360.00 |
| Mills and machinery | 1,148,100.00 |
| Stock in trade | 1,481,351.00 |
| Aqueducts | 77,500.00 |
| Wood and lumber, not stock in trade | 3,414.00 |
| 328 horses | 25,275.00 |
| 2 mules | 200.00 |
| 1 Ox | 60.00 |
| 1063 cows | 51,426.00 |
| 108 neats | 3,480.00 |
| 259 sheep | 2,101.00 |
| 24 hogs | 337.00 |
| 1291 fowls | 1,290.00 |
| 26 foxes and racoons | 2,659.00 |
| 12 vehicles, other than motor vehicles | 900.00 |
| 4 portable mills | 2,150.00 |
| Gasoline pumps and tanks | 11,520.00 |
| Total Valuation | <hr/> \$8,155,123.00 |
| Number of Polls @ \$2.00 | 3228 |

ANALYSIS OF TAXES ASSESSED

For the Year 1927

Town Expenses:

| | |
|---|-------------------|
| State tax | \$19,099.25 |
| County tax | 16,644.95 |
| Current expenses | 18,000.00 |
| Schools | 28,542.93 |
| Town highways | 25,000.00 |
| Retirement of bonds and interest | 26,875.00 |
| State aid maintenance | 9,000.00 |
| Trunk line maintenance | 8,000.00 |
| Mascoma road | 100.00 |
| Sewers and sidewalks | 7,000.00 |
| Cemeteries | 3,000.00 |
| Memorial Day | 200.00 |
| Hospital bed | 600.00 |
| Visiting nurse | 600.00 |
| Lebanon Library | 600.00 |
| West Lebanon Library | 300.00 |
| Milk inspection | 300.00 |
| Playgrounds | 350.00 |
| Federal aid construction | 13,500.00 |
| To reimburse Trustees of Trust Funds | 3,404.87 |
| Overlay | 815.61 |
| Total Amount | —————\$181,932.61 |

Special Taxes:

| | |
|--|-------------------|
| Lebanon School District (by vote of District) | \$81,967.00 |
| Overlay | 475.90 |
| Total Lebanon School District (rate 1.01) | ————— \$82,442.90 |
| Lebanon Center Village Fire Precinct (by vote of Precinct) | \$32,500.00 |
| Overlay | 191.87 |
| Total Lebanon Center Village Fire Precinct (rate .55) | ————— \$32,691.87 |

| | |
|--|------------------|
| West Lebanon Village | |
| Fire District | 3,779.00 |
| (by vote of District) | |
| Overlay | 24.99 |
| Total West Lebanon Village | |
| Fire District (rate .40) | ————— \$3,803.99 |
| 3228 Polls @ \$2.00 | 6,456.00 |
| National Bank Stock Tax | 959.00 |
| Total taxes assessed | 308,286.37 |
| Additions to original assessment | 1,837.03 |
| | ————— |
| | \$310,123.40 |
| Deduct overtaxes and abatements | 2,428.99 |
| | ————— |
| Net taxes committed to collector for collection | \$307,694.41 |

February 18, 1928.

Board of Auditors
Town of Lebanon,
Lebanon, N. H.
Gentlemen:

In accordance with your instructions, we have audited the accounts and records of the Town of Lebanon for the period beginning February 1, 1927, and ending January 31, 1928, and we have prepared the following Exhibits which subject to our accompanying comments, we believe correctly present the financial operations of the Town of Lebanon for the year ending January 31, 1928, and the financial condition of the Town and its Trust Funds on January 31, 1928.

Exhibit I.—Statement of Receipts and Disbursements for the year ending January 31, 1928, with comments.

Exhibit II.—Statement of Financial Condition, January 31, 1928, with comments .

Exhibit III.—Trust Funds, January 31, 1928, with comments.

Exhibit IV.—Statement of Receipts and Disbursements of the Lebanon School District for the year ending June 30, 1927.

Exhibit V.—Statement of Receipts and Disbursements of Eldridge Estate for the year ending January 31, 1928.

Exhibit VI.—Statement of Receipts and Disbursements of the Lebanon Public Library for the year ending January 31, 1928, Statement of Funds in hands of Library Trustees, January 31, 1928, and Financial Report of the Librarian, January Trustees, January 31, 1928, and Financial, 1928.

Exhibit VII.—Statement of Receipts and Disbursements of the Municipal Court of Leb-

anon for the year ending January 31,
1928.

Exhibit VIII.—Statement of Receipts and Disbursements of Lebanon Cemeteries for the year ending January 31, 1928.

Exhibit IX.—Statement of Receipts and Disbursements of the West Lebanon Cemeteries for the year ending January 31, 1928.

Exhibit X.—List of Bonds, Bond Coupons and Notes redeemed and cancelled, January 31, 1928.

We are pleased to report that we found the books and records of the Town in an excellent condition and also that all of the facilities necessary to a thorough audit were made available to us throughout our engagement.

Respectfully submitted,
ARCHIE M. PEISCH & COMPANY,
By Archie M. Peisch,
Certified Public Accountant.

Exhibit I.

Statement of Receipts and Disbursements for the Year Ending January 31, 1928

Receipts

Credit to Revenue:

| | | |
|--|--------------|--------------|
| Poll and Property Tax, Current Year | \$295,353.22 | |
| Poll and Property Tax, Prior Year | 7,556.45 | |
| State Aid Maintenance | 6,106.48 | |
| Trunk Line Maintenance | 1,394.30 | |
| County Court Room | 4,000.00 | |
| Dog Licenses | 1,209.11 | |
| Business Permits | 3,727.00 | |
| Rent of Town Hall | 4,195.20 | |
| Interest Received on Deposits | 668.18 | |
| Income from Departments | 910.16 | |
| Automobile Permits | 14,248.38 | |
| Miscellaneous Income | 215.16 | |
| Cemetery Lots | 1,300.00 | |
| Tax on Interest and Dividends | 4,679.16 | |
| Interest Received on Taxes | 582.21 | |
| | | <hr/> |
| | | \$346,145.01 |

Credits to Assets:

| | | |
|-----------------------------|----------|------------|
| Undeposited Tax Collections | \$23.87 | |
| Due from State | 264.20 | |
| Due from County | 3,266.59 | |
| Due from Municipal Court | 2,880.84 | |
| Sewer Entries | 239.67 | |
| 1924 Taxes | 95.55 | |
| | | <hr/> |
| | | \$6,770.72 |

Credits to Liabilities:

| | | |
|-----------------|--|-----------|
| Temporary Loans | | 68,000.00 |
|-----------------|--|-----------|

Credits to Expense:

| | | |
|-------------------------|--------|--|
| Town Officers' Expenses | \$6.30 | |
|-------------------------|--------|--|

| | |
|----------------------------|----------|
| Town Hall Expenses | 12.20 |
| Police Department Expenses | 16.40 |
| Moth Extermination | 1.66 |
| Trunk Line Maintenance | 46.28 |
| Town Maintenance | 223.40 |
| Mascoma Road | 107.98 |
| County Poor | 10.00 |
| Taxes Bought by Town | 450.39 |
| Repairs to Trucks | 25.40 |
| Miscellaneous Expense | 243.93 |
| Town Construction | 32.00 |
| Sidewalk Construction | 61.24 |
| Sewer Construction | 258.15 |
| | <hr/> |
| | 1,495.33 |

Total Receipts \$422,411.06

Disbursements

General Government:

| | |
|------------------------------|------------|
| Town Officers' Salaries | \$5,714.95 |
| Town Officers' Expenses | 1,928.97 |
| Election and Registration | 81.85 |
| Municipal Court | 726.06 |
| Town Hall and Town Buildings | 5,584.47 |
| | <hr/> |
| | 14,036.30 |

Protection of Persons and Property:

| | |
|-------------------|------------|
| Police Department | \$8,111.19 |
| Fire Department | 1,380.06 |
| Bounties | 17.60 |
| Damage by Dogs | 24.50 |
| | <hr/> |
| | 9,533.35 |

Health:

| | |
|-----------------------------|------------|
| Health Department including | |
| Hospitals | \$2,277.67 |
| Vital Statistics | 62.25 |
| Sewer Maintenance | 1,434.16 |
| | <hr/> |
| | 3,774.08 |

Highways, Bridges and Street Lighting:

| | |
|-----------------------|-------------|
| State Aid Maintenance | \$14,381.18 |
|-----------------------|-------------|

| | | |
|---|------------|-----------|
| Trunk Line Maintenance | 8,807.92 | |
| Town Maintenance | 22,613.51 | |
| Street Lighting | 11,119.21 | |
| Mascoma Road | 230.81 | |
| | <hr/> | 57,152.63 |
| Libraries: | | |
| Lebanon Library | \$1,500.00 | |
| West Lebanon Library | 300.00 | |
| | <hr/> | 1,800.00 |
| Charities: | | |
| Town Poor | \$1,113.28 | |
| County Poor | 3,314.86 | |
| | <hr/> | 4,428.14 |
| Patriotic Purposes: | | |
| Memorial Day | | 200.00 |
| Parks and Playgrounds: | | |
| Maintenance of Parks and Playgrounds | | 965.86 |
| Cemeteries: | | |
| Maintenance of Cemeteries | | 4,300.00 |
| Interest: | | |
| Interest on Temporary Loans | \$4,458.34 | |
| Interest on Bonded Debt | 12,200.00 | |
| | <hr/> | 16,658.34 |
| General Expenses: | | |
| Taxes Bought by Town | \$1,136.36 | |
| Damages and Legal Expense | 600.00 | |
| Insurance | 3,039.52 | |
| Repairs to Trucks, Gas and Oil | 3,702.45 | |
| Other Repairs | 230.85 | |
| Town Dump | 856.00 | |
| Land Rent (C. V. Tomkinson) | 45.00 | |
| Miscellaneous | 8,747.28 | |
| Snow Removal (Pay Rolls) | 117.07 | |
| | <hr/> | 18,474.53 |

New Construction and Improvements:

Highways and Bridges:

| | | |
|--------------------------|------------|-----------|
| Sidewalk Construction | \$2,511.84 | |
| Town Construction | 5,120.90 | |
| Federal Aid Construction | 10,985.57 | |
| | <hr/> | 18,618.31 |

Reduction of Liabilities:

| | | |
|----------------------------|-------------|-----------|
| Temporary Loans | \$65,500.00 | |
| Bonded Debt | 15,000.00 | |
| Lebanon School District | 9,563.17 | |
| Undistributed Dog Licenses | 954.87 | |
| | <hr/> | 91,018.04 |

Payments to Other Governmental Divisions:

| | | |
|-------------------------|------------|------------|
| State | \$8,532.31 | |
| County | 16,644.95 | |
| Lebanon Center Village | | |
| Fire Precinct | 32,500.00 | |
| Lebanon School District | 111,528.06 | |
| West Lebanon Village | | |
| Fire District | 3,779.00 | |
| | <hr/> | 172,984.32 |

Capital Expenditures:

| | | |
|------------------------|------------|----------|
| Sewers | \$5,758.15 | |
| New Equipment | 1,757.89 | |
| Furniture and Fixtures | 55.00 | |
| | <hr/> | 7,571.04 |

Reduction of Income:

| | | |
|--------------------|---------|-------|
| Dog Licenses | \$19.48 | |
| Automobile Permits | 40.75 | |
| | <hr/> | 60.23 |

| | | |
|---------------------|--|--------------|
| Total Disbursements | | <hr/> |
| | | \$421,575.17 |

Summary

| | |
|---------------------------|--------------|
| Balance February 1, 1927 | \$1,152.21 |
| Total Disbursements | 421,575.17 |
| | <hr/> |
| | \$422,727.38 |
| Total Receipts | 422,411.06 |
| | <hr/> |
| Balance, January 31, 1928 | \$316.32 |

BUSINESS LICENSES AND PERMITS

| | |
|--|------------|
| Moving Picture Licenses from Lebanon Improvement Society | \$3,070.00 |
| Moving Picture Licenses from Park Theatre | 359.00 |
| Junk Licenses | 74.00 |
| Milk Licenses | 21.50 |
| Pool Licenses | 70.00 |
| Circus Licenses | 100.00 |
| Peddlers' Licenses | 14.00 |
| Liquor Permit | 1.00 |
| Pistol Permit | 10.50 |
| Sale of Fireworks Permit | 5.00 |
| Employment Agency License | 2.00 |
| | <hr/> |
| | \$3,727.00 |

RENT OF TOWN HALL

| | |
|---|------------|
| Lebanon Improvement Society | \$3,090.00 |
| Lower Hall | 1,080.20 |
| Rent of Office from State Highway Dept. | 25.00 |
| | <hr/> |
| | \$4,195.20 |

COMMENTS

Receipts:

In auditing the receipts listed above, we first tried to determine the amount of money that should have been received in the case of each class of receipts and then checked this amount against the amount recorded in the books of the Town Treasurer and Selectmen. In accordance with this procedure, the amount of money turned in for tax collections was verified by a detailed analysis of the Tax Collector's record of collections taking

into account the date of all collections and the discounts that should have been allowed. Funds received from the State and County were verified by direct correspondence with the State Treasurer and County Commissioner. Receipts from other departments as the Town Clerk and Municipal Court were verified by means of an audit of the records of each department.

Disbursements:

Proper vouchers in the form of cancelled checks and purchase invoices were found to support the disbursements listed above. We assured ourselves in all cases that funds disbursed had been properly authorized and correctly distributed in the books of record.

Exhibit II.

Statement of Financial Condition, January 31, 1928

LIABILITIES

Current Liabilities:

| | | |
|---------------------------|-------------|-------------|
| Notes Payable | \$77,500.00 | |
| Outstanding Orders | 2,800.38 | |
| Total Current Liabilities | | \$80,300.38 |

Bonded Indebtedness:

| | | |
|---------------------------------|--------------|--------------|
| Town Hall Bonds | \$210,000.00 | |
| Hubbard Bridge Bonds | 39,000.00 | |
| Trunk Line Maintenance Bonds | 6,000.00 | |
| Total Bonded Indebtedness | | \$255,000.00 |
| | | <hr/> |
| | | \$335,300.38 |

ASSETS

Current Assets:

| | | |
|---------------------------|-------------|-------------------|
| Cash on hand and in Banks | \$81,330.52 | |
| Less Reserve for possible | | |
| Loss on deposit with | | |
| Peoples Trust Co. | 78,776.46 | \$2,554.06 |
| | | <hr/> |
| Accounts Receivable | | 15,455.91 |
| Inventories of Supplies | | 1,190.50 |
| | | <hr/> |
| Total Current Assets | | \$19,200.47 |
| Net Debt | | 316,099.91 |
| | | <hr/> |
| Total | | \$335,300.38 |

General:

No consideration has been given in the above Balance Sheet to Plant or Fixed Assets, such as Buildings, Bridges, Sewer System and the like, for the following reasons:

(1) There was no reliable information available in regard to the original cost or the depreciated value of these items.

(2) It appears to have become the prevailing view of authorities on Municipal Accounts that such assets constitute the property of the People as distinct from the Town, the Town acting only as the Agent of the People in acquiring these assets for the People through the funds provided by the People.

Notes Payable .. \$77,500.00

The above amount was verified by direct correspondence with the holder in each case.

Outstanding Orders, \$2,800.38

This amount was verified by an investigation of the orders drawn and approved by the Selectmen at the time of our audit.

Bonded Indebtedness: \$255,000.00

This amount was verified by determining the amount of bonds that have fallen due and that have been paid and destroyed since the date of issue.

Cash on Hand and in Banks \$81,330.52

| | | |
|--|-----------|------------|
| Less Reserve for Possible Loss on deposit in Peoples Trust Co. | 78,776.46 | |
| | | \$2,554.06 |

The cash on hand and in Banks is made up as follows:

| | |
|----------------------------------|-------------|
| National Bank of Lebanon | \$2,484.06 |
| Cash in hands of Municipal Judge | 70.00 |
| Peoples Trust Co., (General) | 76,112.20 |
| Peoples Trust Co., (Town Hall) | 2,664.26 |
| | \$81,330.52 |

A reserve of 100 per cent of the balance due from the Peoples Trust Company has been set up to provide for all possible losses in connection with this account.

Accounts Receivable \$15,455.91

This is made up of the following items:

| | |
|-----------------|-------------|
| Due from County | \$1,564.33 |
| Sewer Entries | 262.38 |
| 1927 Taxes | 13,629.20 |
| | |
| Total | \$15,455.91 |

From the records and papers submitted to us for audit it appears that all of these amounts are correctly stated.

Inventories of Supplies \$1,190.50

This represents physical inventories reported by department heads as follows:

| | |
|---------|------------|
| Sewer | \$600.00 |
| Highway | 590.50 |
| | |
| Total | \$1,190.50 |

Exhibit III.

Trust Funds, January 31, 1928

Balance, February 1, 1927

| | | |
|----------------------|-------------------|-------------|
| Cash in Savings Bank | \$41,930.98 | |
| Liberty Bonds | 200.00 | |
| | <u> </u> | \$42,130.98 |

Additions:

| | | |
|-----------|-------------------|----------|
| Interest | 1,781.36 | |
| Principal | 2,818.89 | |
| | <u> </u> | 4,600.25 |

Total \$46,731.23

Withdrawals: 1,441.31

Balance:

| | | |
|---|-------------------|-----------|
| Cash in Savings Bank (detailed list below) | 45,089.92 | |
| Liberty Bonds | 200.00 | |
| | <u> </u> | 45,289.92 |

Receipts and Disbursements of Income from Trust Funds

Balance:

National Bank of Lebanon,
February 1, 1927 304.97

Receipts:

| | | |
|-------------------------|-------------------|----------|
| Interest on Trust Funds | \$1,449.81 | |
| Rent of Eldridge Land | 287.50 | |
| Miscellaneous | 6.20 | |
| | <u> </u> | 1,743.51 |

Total \$2,048.48

Disbursements:

| | |
|-----------------------------------|----------|
| Public Library | \$873.22 |
| Care of Cemetery Lots, Lebanon | 477.07 |

| | | |
|--------------------------|--------|----------|
| Care of Cemetery Lots | | |
| West Lebanon | 68.75 | |
| Unitarian Society | 83.76 | |
| Taxes, Eldridge Property | 162.97 | |
| Needy Poor | 320.90 | |
| Care of Eldride Lot | 20.00 | |
| | <hr/> | 2,006.67 |
| | | <hr/> |

Balance, National Bank of Lebanon, 1-31-28 \$41.81
 Arthur N. Dewey
 William A. Churchill
 Clarence E. Clough
 Trustees Trust Funds.

Summary of Trust Funds on Deposit in Savings Banks

| | Bank | Balance 2-1-27 | Interest Added | Principal Additions | Withdrawals | Balance 1-31-28 |
|-------------------------------|-------------|-----------------------|-----------------------|----------------------------|--------------------|------------------------|
| Amoskeag Savings Bank | | \$3,071.65 | \$ 141.29 | | \$ 118.27 | \$3,094.67 |
| Dartmouth Savings Bank | | 6,438.43 | 273.84 | 1,250.00 | 204.05 | 7,758.22 |
| Mascoma Savings Bank | | 20,704.74 | 839.24 | 1,318.89 | 710.50 | 22,152.37 |
| Merrimack County Savings Bank | | 2,119.50 | 95.16 | | 43.35 | 2,171.31 |
| N. H. Savings Bank | | 9,596.66 | 431.83 | 250.00 | 365.14 | 9,913.35 |
| Totals | | \$41,930.98 | 1,781.36 | \$2,818.89 | \$1,441.31 | \$45,089.92 |

| Amoskeag Savings Bank | | Trust Funds, January 31, 1928 | | | | |
|-----------------------|-------------------|-------------------------------|-----------------------------|--------------------------------|----------------------|-----------------|
| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
| 102773 | G. C. Whipple | \$1,500.00 | \$69.32 | \$69.32 | \$ | \$1,500.00 |
| 118171 | Martin V. Furmont | 500.00 | 23.10 | 23.10 | | 500.00 |
| 127621 | Wilbur F. Smith | 214.33 | 9.79 | 9.79 | | 222.12 |
| 127622 | C. M. Hildreth | 342.86 | 15.55 | 15.55 | | 354.41 |
| 127623 | Geo. W. Boardman | 103.42 | 4.71 | 4.71 | | 103.13 |
| 127624 | Lois M. Durkee | 102.95 | 4.67 | 4.67 | | 105.62 |
| 127625 | Frank Rowell | 100.00 | 4.68 | 4.68 | | 102.68 |
| 127626 | John Corser | 104.81 | 4.76 | 4.76 | | 101.97 |
| 127627 | Charles E. Cobb | 103.28 | 4.71 | 4.71 | | 104.74 |
| Total | | \$3,071.65 | \$141.29 | \$141.29 | \$ | \$3,094.67 |

Trust Funds, January 31, 1928

Dartmouth Savings Bank

| Book No. | Fund | Trust Funds, January 31, 1928 | | Expended during year | Balance 1-31-28 |
|----------|------------------------|-------------------------------|-----------------------------|----------------------|-----------------|
| | | Balance 2-1-27 | Interest earned during year | | |
| 6809 | Eldridge Fund | \$2,183.75 | \$88.20 | \$88.20 | \$2,183.75 |
| 12639 | Gilman C. Whipple Fund | 2,000.00 | 80.80 | 80.80 | 2,000.00 |
| 14506 | Nelile M. Blodgett | 724.37 | 29.24 | 7.50 | 746.11 |
| 14507 | Frank C. Churchill | 228.13 | 9.20 | 3.00 | 234.33 |
| 14508 | Edwin W. Huntington | 236.12 | 9.52 | 2.00 | 243.64 |
| 14509 | George S. Shepard | 228.20 | 9.20 | 3.00 | 234.40 |
| 14510 | Celestia A. Moore | 104.22 | 4.20 | 2.00 | 106.42 |
| 14511 | Antha C. Clark | 104.73 | 4.20 | 2.00 | 106.93 |
| 14512 | George W. Manchester | 109.68 | 4.40 | 3.85 | 110.23 |
| 14513 | Susan W. Benton No. 1 | 101.36 | 4.08 | 2.00 | 103.44 |
| 14514 | Susan W. Benton No. 2 | 100.00 | 4.04 | 4.04 | 100.00 |
| 14515 | Martin V. Purmort | 317.87 | 12.82 | 4.00 | 326.69 |
| 19491 | Charles Craft | | 1.33 | 50.00 | 51.33 |
| 19554 | E. J. Bosworth | | 1.16 | 50.00 | 51.16 |
| 19555 | Alice M. Colburn | | 1.16 | 50.00 | 51.16 |
| 19593 | Lizzie T. Elliott | | 1.00 | 50.00 | 51.00 |
| 19600 | Margaret Choate Nash | | 2.00 | 100.00 | 102.00 |
| 19672 | Robertine St. Germaine | | 1.66 | 100.00 | 101.66 |
| 19673 | Ferguson Fund | | 1.66 | 100.00 | 101.66 |

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|----------|----------------------|----------------|-----------------------------|--------------------------------|----------------------|-----------------|
| 19674 | Washington R. Gilman | | .83 | 50.00 | | 50.83 |
| 19780 | Daniel Driscoll | | 1.00 | 100.00 | | 101.00 |
| 19886 | Hattie F. Hanson | | 1.00 | 100.00 | 1.00 | 100.00 |
| 19938 | Chas. C. Allard | | .66 | 100.00 | .66 | 100.00 |
| 19980 | H. Beliveau | | .16 | 50.00 | | 50.16 |
| 19981 | J. A. LaBombard | | .16 | 50.00 | | 50.16 |
| 20006 | William S. Ela | | .16 | 50.00 | | 50.16 |
| 20026 | L. W. Rowell | | | 50.00 | | 50.00 |
| 20027 | Granville Dewey | | | 100.00 | | 100.00 |
| 20028 | J. Byron Freeman | | | 100.00 | | 100.00 |
| Total | | \$6,438.43 | \$273.84 | \$1,250.00 | \$204.05 | \$7,758.22 |

Trust Funds, January 31, 1928

Mascoma Savings Bank

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|----------|-----------------------|----------------|-----------------------------|--------------------------------|----------------------|-----------------|
| 191 | Eldridge | \$5,581.95 | \$225.82 | \$12.50 | \$225.82 | \$5,594.45 |
| 684 | Benton | 36.16 | 1.44 | | 1.44 | 36.16 |
| 686 | Prescott | 275.32 | 11.10 | | 11.10 | 275.32 |
| 6363 | A. B. Stearns | 156.71 | 6.30 | | 13.01 | 150.00 |
| 6394 | Susan Simonds | 101.92 | 4.08 | | 2.00 | 104.00 |
| 6442 | Currie and Frye | 101.39 | 4.08 | | 2.00 | 103.47 |
| 6452 | Florence Eastman | 100.48 | 4.04 | | 2.00 | 102.52 |
| 6472 | Nash and Russ | 101.46 | 4.08 | | 4.05 | 101.49 |
| 6487 | Mrs. Chas. A. Titus | 101.79 | 4.08 | | 2.00 | 103.87 |
| 6522 | Alice G. Martin | 346.73 | 13.98 | | 5.35 | 355.36 |
| 6569 | Briggs | 101.39 | 4.08 | | 2.00 | 103.47 |
| 6582 | Nancy B. Burnham | 102.69 | 4.12 | | 3.25 | 103.56 |
| 6583 | S. P. Wood | 102.37 | 4.12 | | 3.00 | 103.49 |
| 6584 | Alice O. Darling | 203.57 | 8.20 | | 4.75 | 207.02 |
| 6671 | John M. Thompson | 102.66 | 4.12 | | 4.04 | 102.74 |
| 6707 | Charlotte M. Chandler | 101.57 | 4.08 | | 2.00 | 103.65 |
| 6708 | Dorothea A. Scott | 101.89 | 4.08 | | 3.85 | 102.12 |
| 6726 | Margaret Benton | 101.79 | 4.08 | | 3.95 | 101.92 |
| 6797 | Osgood T. Purmort | 101.12 | 4.08 | | 2.00 | 103.20 |

Mascoma Savings Bank, Con.

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|----------|----------------------|----------------|-----------------------------|--------------------------------|----------------------|-----------------|
| 6912 | Carrie L. Lowe | 101.12 | 4.08 | | 2.00 | 103.20 |
| 7023 | Marshall Slack | 500.00 | 20.20 | | 20.20 | 500.00 |
| 7024 | Melince E. Flanders | 103.65 | 4.16 | | 2.00 | 105.81 |
| 7220 | Minnei D. Emerson | 101.39 | 4.08 | | 2.00 | 103.47 |
| 7221 | Almira C. Smithet | 104.91 | 4.20 | | 2.00 | 107.11 |
| 7302 | Daniel Emerson | 107.34 | 4.32 | | 4.05 | 107.61 |
| 7352 | C. E. Howitt | 100.47 | 4.04 | | 2.00 | 102.51 |
| 7471 | Olit G. Dewey et al. | 102.03 | 4.12 | | 2.00 | 104.15 |
| 7554 | B. F. Fellows | 100.39 | 4.04 | | 3.00 | 101.43 |
| 7749 | E. F. Flinn | 211.62 | 8.52 | | 3.00 | 217.14 |
| 7766 | E. A. Slack | 500.00 | 20.20 | | 20.20 | 500.00 |
| 7787 | Mary P. Roberts | 104.89 | 4.20 | | 2.00 | 107.09 |
| 7928 | Jeremiah Wood | 206.45 | 8.32 | | 8.20 | 206.57 |
| 7929 | Chas. S. Ford | 103.87 | 4.16 | | 2.00 | 106.03 |
| 7972 | Isaac B. Ward | 105.95 | 4.26 | | 3.85 | 106.36 |
| 8092 | Jennie C. Paddleford | 100.97 | 4.04 | | 3.00 | 102.01 |
| 8155 | Harriet G. Howe | 101.97 | 4.08 | | 3.00 | 103.05 |
| 8209 | Ednah Kinne | 103.17 | 4.16 | | 2.00 | 105.33 |
| 8340 | Henry H. Brown | 100.47 | 4.04 | | 2.00 | 102.51 |
| 8413 | E. H. Switzer | 102.90 | 4.12 | | 3.55 | 103.47 |

| | | | | |
|-------|---------------------|--------|------|--------|
| 8457 | H. L. Hanson | 100.16 | 4.04 | 100.00 |
| 8706 | Herman A. Ford | 100.12 | 4.04 | 102.16 |
| 8944 | S. P. Wood et al. | 200.00 | 8.08 | 203.98 |
| 8964 | A. L. Ward | 50.00 | 2.02 | 50.00 |
| 8975 | Alice S. Brown | 101.21 | 4.08 | 100.44 |
| 9046 | C. E. Marston | 101.04 | 4.08 | 102.12 |
| 9070 | I. A. Sturtevant | 101.04 | 4.08 | 103.12 |
| 9175 | Geo. B. Wheeler | 101.04 | 4.08 | 103.12 |
| 9332 | Eddy Leach | 50.50 | 2.02 | 50.52 |
| 9340 | T. H. Currie | 50.50 | 2.02 | 50.52 |
| 9389 | O. B. Hurlbutt | 50.50 | 2.02 | 50.02 |
| 9414 | L. A. Estabrook | 203.08 | 8.20 | 206.03 |
| 9506 | Margaret S. Lathrop | 100.00 | 4.04 | 102.04 |
| 9586 | William Durkee | 100.00 | 4.04 | 101.79 |
| 9587 | C. B. Macdonald | 100.00 | 4.04 | 50.02 |
| 9597 | J. P. Kimball | 50.00 | 2.02 | 204.08 |
| 9906 | E. Coutermarsh | 200.00 | 8.08 | 100.00 |
| 10178 | Joel Baker | 100.00 | 4.04 | 102.04 |
| 10481 | E. L. Melendy | 50.00 | 2.02 | 50.02 |
| 10555 | Andrew S. Young | 30.69 | 1.24 | 35.89 |
| 10556 | W. H. Wright | 62.62 | 2.53 | 73.76 |
| 10557 | K. M. Whipple | 61.60 | 2.49 | 72.04 |
| 10558 | Geo. H. Walker | 61.16 | 2.49 | 72.02 |
| 10559 | Rose M. von Tobel | 61.37 | 2.49 | 71.77 |
| 10560 | Ursula Tuttle | 60.97 | 2.47 | 71.78 |
| | | | | 5.20 |
| | | | | 10.61 |
| | | | | 10.44 |
| | | | | 10.37 |
| | | | | 10.40 |
| | | | | 10.34 |

Mascoma Savings Bank Con.

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|----------|--------------------|----------------|-----------------------------|--------------------------------|----------------------|-----------------|
| 10561 | F. S. Sweatland | 62.01 | 2.53 | 10.51 | 2.00 | 73.05 |
| 10562 | W. H. Swan | 64.26 | 2.61 | 10.89 | 2.00 | 75.76 |
| 10563 | Georgie E. Storrs | 29.49 | 1.20 | 5.00 | 1.20 | 34.49 |
| 10564 | Stearns and Perley | 30.69 | 1.24 | 5.20 | 2.00 | 35.13 |
| 10565 | E. H. Stanley | 62.60 | 2.53 | 10.61 | 2.00 | 73.74 |
| 10566 | E. G. Southworth | 62.62 | 2.53 | 10.62 | 2.53 | 73.24 |
| 10567 | Ann Smithson | 61.37 | 2.49 | 10.40 | 2.00 | 72.26 |
| 10568 | Albert H. Smith | 107.21 | 4.38 | 18.17 | 9.65 | 120.11 |
| 10569 | Harriet Sinclair | 63.42 | 2.57 | 10.75 | 2.57 | 74.17 |
| 10570 | T. D. Simmons | 62.92 | 2.55 | 10.67 | 3.55 | 72.59 |
| 10571 | Ida I. Salisbury | 61.37 | 2.49 | 10.40 | 2.00 | 72.26 |
| 10572 | David T. Ross | 129.54 | 5.29 | 21.96 | 3.00 | 153.79 |
| 10573 | Nathan H. Randlett | 122.76 | 5.01 | 20.81 | 4.00 | 144.58 |
| 10574 | Joseph H. Purmort | 61.39 | 2.49 | 10.41 | 2.00 | 72.29 |
| 10575 | J. B. Pickett | 60.37 | 2.45 | 10.23 | 2.45 | 70.60 |
| 10576 | O. B. Pierce | 150.75 | 6.14 | 25.55 | 3.50 | 178.94 |
| 10577 | I. A. H. Peabody | 30.69 | 1.24 | 5.20 | 2.00 | 35.13 |
| 10578 | William Moses | 60.37 | 2.45 | 10.23 | 2.45 | 70.60 |
| 10579 | Martin A. Merrill | 61.47 | 2.49 | 10.42 | 2.00 | 72.38 |
| 10580 | Alice F. M. Robert | 30.69 | 1.24 | 5.20 | 1.24 | 35.89 |

| | | | | | | |
|-------|---------------------|----------|-------|--------|-------|----------|
| 10581 | J. G. McFee | 61.37 | 2.49 | 10.40 | 2.00 | 72.26 |
| 10582 | Mrs. C. E. Marston | 30.69 | 1.24 | 5.20 | 2.00 | 35.13 |
| 10583 | Mary Gould Lovejoy | 134.99 | 5.49 | 22.76 | 3.00 | 160.24 |
| 10584 | Lane & Kendall | 29.88 | 1.20 | 5.07 | 1.20 | 34.95 |
| 10585 | Lucy A. Lane | 62.30 | 2.53 | 10.56 | 2.00 | 73.39 |
| 10586 | Wm. H. Kendall | 62.37 | 2.53 | 10.57 | 2.00 | 73.47 |
| 10587 | John H. Jewett | 61.37 | 2.49 | 10.40 | 4.00 | 70.26 |
| 10588 | Mary A. Gundry | 30.69 | 1.24 | 5.20 | 1.24 | 35.89 |
| 10589 | Peter Guay | 60.57 | 2.45 | 10.27 | 2.00 | 71.29 |
| 10590 | Sarah A. Greeley | 63.95 | 2.59 | 10.84 | 2.00 | 75.38 |
| 10591 | Aaron Gove | 29.49 | 1.20 | 5.00 | 1.20 | 34.49 |
| 10592 | Mary E. Goodrich | 92.08 | 3.75 | 15.61 | 3.75 | 107.69 |
| 10593 | Nelson Gile Jr. | 65.98 | 2.68 | 11.19 | 2.00 | 77.85 |
| 10594 | Geo. Gile et al. | 61.37 | 2.49 | 10.40 | 3.00 | 71.26 |
| 10595 | John Gasper | 60.57 | 2.45 | 10.27 | 2.00 | 71.29 |
| 10596 | J. F. Garrity | 30.69 | 1.24 | 5.20 | 37.13 | 37.13 |
| 10597 | Emma F. Freeman | 72.96 | 2.95 | 10.73 | 2.00 | 84.64 |
| 10598 | Emma J. Fowler | 184.15 | 7.52 | 31.21 | 7.52 | 215.36 |
| 10599 | David H. Foster | 63.05 | 2.57 | 10.69 | 3.00 | 73.31 |
| 10600 | Samantha R. Fleming | 61.37 | 2.49 | 10.40 | 2.00 | 72.26 |
| 10601 | Eldridge Estate | 1,208.78 | 50.95 | 369.22 | 50.95 | 1,578.00 |
| 10602 | John Byrne | 61.37 | 2.49 | 10.40 | 2.00 | 72.26 |
| 10603 | N. C. Bridgman | 121.57 | 4.95 | 20.61 | 4.00 | 143.13 |
| 10604 | Carrie M. Bliss | 61.37 | 2.49 | 10.40 | 2.00 | 72.26 |
| 10605 | William W. Benson | 65.79 | 2.68 | 11.15 | 2.00 | 77.62 |

Mascoma Savings Bank Con.

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|----------|--------------------------|----------------|-----------------------------|--------------------------------|----------------------|-----------------|
| 10606 | E. G. Beers | 61.81 | 2.51 | 10.48 | 2.00 | 72.80 |
| 10607 | A. A. Babbitt | 92.08 | 3.75 | 15.61 | 3.75 | 107.69 |
| 10608 | H. A. Atherton | 63.45 | 2.57 | 10.76 | 4.35 | 72.43 |
| 10609 | Uriah Amsden | 60.18 | 2.45 | 10.20 | 2.00 | 70.83 |
| 10626 | Adelaide G. Chase | 100.00 | 4.04 | | 2.00 | 102.04 |
| 10678 | Helen R. Parker | 100.00 | 4.04 | | 2.00 | 102.04 |
| 10776 | Alice B. Dewey | 100.00 | 4.04 | | 2.00 | 102.04 |
| 10777 | F. G. Cushing | 50.00 | 2.02 | | 2.00 | 50.02 |
| 10778 | Sheehan | 100.00 | 4.04 | | 3.00 | 101.04 |
| 10862 | E. L. House | 100.00 | 4.04 | | 3.00 | 101.04 |
| 10878 | Maria E. Aldrich | 100.00 | 4.04 | | 2.00 | 102.04 |
| 10935 | Wm. H. Hebard | 100.00 | 4.04 | | 2.00 | 102.04 |
| 10981 | D. J. Babbitt | 50.00 | 2.02 | | 2.02 | 50.00 |
| 11017 | Tenney | 100.00 | 4.04 | | 2.00 | 102.04 |
| 11089 | Laura J. Flynn | 200.00 | 8.08 | | 3.00 | 205.08 |
| 11213 | Justin B. Sargent et al. | 100.00 | 4.04 | | 4.00 | 100.04 |
| 11235 | Frank Sanville | 50.00 | 2.02 | | 2.00 | 50.02 |
| 11243 | Joseph Plamondon | 100.00 | 4.04 | | 2.00 | 102.04 |
| 11245 | A. B. Eldridge | 150.00 | 6.06 | | 4.00 | 152.06 |
| 11310 | Louis Barron | 100.00 | 4.04 | | 2.00 | 102.04 |

Mascoma Savings Bank Con.

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|----------|-------------------|----------------|-----------------------------|--------------------------------|----------------------|-----------------|
| 11336 | R. W. Cragin | 100.00 | 4.04 | | 2.00 | 102.04 |
| 11367 | Elias H. Cheney | 50.00 | 2.02 | | 2.00 | 50.02 |
| 11375 | C. S. Wheeler | 50.00 | 2.02 | | 2.02 | 50.00 |
| 11437 | O. B. Comings | 100.00 | 4.04 | | 2.00 | 102.04 |
| 11440 | A. R. Gray | 50.00 | 2.02 | | 2.00 | 50.02 |
| 11488 | Ransom Perkins | 100.00 | 4.04 | | 2.00 | 102.04 |
| 11501 | Houghton | 75.00 | 3.27 | 75.00 | 2.00 | 151.27 |
| 11658 | F. J. Dagnois | 100.00 | 4.04 | | 3.85 | 100.19 |
| 11707 | Stephen H. Tilden | 101.67 | 4.08 | | 2.10 | 103.65 |
| 11708 | James Hubbard | 101.67 | 4.08 | | 3.15 | 102.60 |
| 11724 | Annie A. Freeman | 150.00 | 6.06 | | 5.65 | 150.41 |
| 11897 | F. S. Bryant | 50.00 | 2.02 | | 2.00 | 50.02 |
| 11899 | Perley Woodward | 100.00 | 4.04 | | 2.00 | 102.04 |
| 11957 | I. N. Perley | 150.00 | 6.06 | | 4.00 | 152.06 |
| 12038 | D. M. Stearns | 50.17 | 2.02 | | 2.02 | 50.17 |
| 12060 | G. E. Billings | 100.33 | 4.04 | | 2.00 | 102.37 |
| 12789 | Ella M. Daniel | | .33 | 100.00 | | 100.33 |
| 12918 | Curtis W. Hyde | | | 100.00 | | 100.00 |
| 12919 | Anna Lemay | | | 50.00 | | 50.00 |
| | | \$20,754.74 | \$841.26 | \$1,318.89 | \$710.50 | \$22,204.39 |

Trust Funds, January 31, 1928

Merrimack County Savings Bank

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|----------|--------------------|----------------|-----------------------------|--------------------------------|----------------------|-----------------|
| 2209 | Mary Currier | \$101.58 | \$4.54 | | \$2.00 | \$104.12 |
| 22010 | T. C. Barrows | 105.32 | 4.72 | | 2.00 | 108.04 |
| 22011 | Flora M. Dutton | 411.97 | 18.49 | | 13.35 | 417.11 |
| 22012 | Wm. H. Ela | 256.88 | 11.52 | | 3.00 | 265.40 |
| 22013 | Nelson Gile, Sr. | 100.00 | 4.50 | | 2.00 | 102.50 |
| 22014 | Mary J. Richardson | 100.00 | 4.50 | | 2.00 | 102.50 |
| 22015 | C. V. Bosworth | 102.84 | 4.59 | | 2.00 | 105.43 |
| 22016 | Lucy A. Currier | 668.78 | 30.06 | | 6.00 | 692.84 |
| 22017 | Julia W. Berry | 272.13 | 12.24 | | 11.00 | 273.37 |
| Total | | \$2,119.50 | \$95.16 | | \$43.35 | \$2,171.31 |

Trust Funds, January 31, 1928

New Hampshire Savings Bank

| Book No. | Fund | Balance 2-1-27 | Interest earned during year | Principal addition during year | Expended during year | Balance 1-31-28 |
|--------------|-------------------------|-------------------|-----------------------------|--------------------------------|----------------------|-------------------|
| 41336 | Eldridge | \$4,617.70 | \$207.76 | | \$207.76 | \$4,617.70 |
| 41337 | Jacob S. Prescott | 812.00 | 36.54 | | 36.54 | 812.00 |
| 41338 | C. Benton | 402.93 | 18.09 | | 18.09 | 402.93 |
| 62450 | G. C. Whipple | 1,500.00 | 67.50 | | 67.50 | 1,500.00 |
| 72530 | Philena Davis | 98.09 | 4.44 | | 2.00 | 100.53 |
| 72531 | Solon A. Peck | 365.68 | 16.49 | | 2.00 | 380.17 |
| 72532 | Alzina M. Griswold | 100.50 | 4.50 | | 2.00 | 103.00 |
| 72533 | Sarah Shapleigh | 300.00 | 13.61 | | 6.25 | 307.36 |
| 72534 | Roxanna E. McPherson | 100.00 | 4.50 | | 3.00 | 101.50 |
| 72535 | Anna F. Amsden | 100.00 | 4.50 | | 5.00 | 99.50 |
| 72536 | Geo. H. Perley | 318.87 | 14.31 | | 3.00 | 330.18 |
| 72537 | Ellen C. Dailey | 102.07 | 4.59 | | 2.00 | 104.66 |
| 72538 | Hiram Sturtevant | 101.00 | 4.54 | | 2.00 | 103.54 |
| 72539 | E. P. Gallup | 343.81 | 15.43 | | 3.00 | 356.24 |
| 72540 | Gilman C. Whipple No. 1 | 234.01 | 10.53 | | 3.00 | 241.54 |
| 72541 | Gilman C. Whipple No. 2 | 100.00 | 4.50 | | 2.00 | 102.50 |
| 90043 | Franklin Young | | | 100.00 | | 100.00 |
| 90044 | Cora Kennedy | | | 50.00 | | 50.00 |
| 90045 | Hiram Emerson | | | 100.00 | | 100.00 |
| Total | | \$9,596.66 | \$431.83 | \$250.00 | \$365.14 | \$9,913.35 |

Trust Funds, January 31, 1928

Peoples Trust Company
Name of Fund

| No. of Claim | Name of Fund | Original Balance | Dividends Received | Balance Due |
|--------------|------------------------------|------------------|--------------------|-------------|
| 930 | Uriah Amsden | \$102.00 | \$69.70 | \$32.30 |
| 931 | Herbert A. Atherton | 107.57 | 73.51 | 34.06 |
| 932 | A. A. Babbitt & I. N. Fowler | 156.06 | 106.65 | 49.41 |
| 933 | Mascoma Lodge—E. G. Beers | 104.78 | 71.61 | 33.17 |
| 934 | Wm. W. Benson | 111.52 | 76.20 | 35.32 |
| 935 | Carrie M. Bliss | 104.04 | 71.09 | 32.95 |
| 936 | N. C. Bridgman | 206.08 | 140.82 | 65.26 |
| 937 | John Byrne | 104.04 | 71.09 | 32.95 |
| 938 | Eldridge Estate | 2,072.19 | 1,416.00 | 656.19 |
| 939 | Samantha R. Fleming | 104.04 | 71.09 | 32.95 |
| 940 | David H. Foster | 106.89 | 73.04 | 33.85 |
| 941 | Emma J. Fowler | 312.12 | 213.28 | 98.84 |
| 942 | Emma Freeman | 107.33 | 73.34 | 33.99 |
| 943 | J. T. Garrity | 52.02 | 35.55 | 16.47 |
| 944 | John Gasper | 102.67 | 70.16 | 32.51 |
| 945 | Geo. & Kate E. Gile | 104.04 | 71.09 | 32.95 |
| 946 | Nelson Gile, Jr. | 111.85 | 76.43 | 35.42 |
| 947 | Mary E. Goodrich | 156.06 | 106.65 | 49.41 |
| 948 | Aaron Gove | 50.00 | 34.17 | 15.83 |
| 949 | Sarah Greeley | 108.40 | 74.07 | 34.33 |

| | | | |
|------------------------|--------|--------|-------|
| 950 Peter Guay | 102.67 | 70.16 | 32.51 |
| 951 Mary A. Gundry | 52.02 | 35.55 | 16.47 |
| 952 J. H. Jewett | 104.04 | 71.09 | 32.95 |
| 953 Wm. H. Kendall | 105.71 | 72.24 | 33.47 |
| 954 Lucy O. Lane | 105.59 | 72.16 | 33.43 |
| 955 Lare & Kendall | 50.67 | 34.63 | 16.04 |
| 956 Mary Gould Lovejoy | 228.62 | 156.23 | 72.39 |
| 957 Mrs. C. E. Marston | 52.02 | 35.55 | 16.47 |
| 958 John G. McFee | 104.04 | 71.09 | 32.95 |
| 959 Alice F. McRobert | 52.02 | 35.55 | 16.47 |
| 960 Martin A. Merrill | 104.21 | 71.21 | 33.00 |
| 961 Wm. Moses | 102.33 | 69.92 | 32.41 |
| 962 I. A. H. Peabody | 52.02 | 35.55 | 16.47 |
| 963 O. B. Pierce | 255.51 | 174.60 | 80.91 |
| 964 John B. Pickett | 102.33 | 69.92 | 32.41 |
| 965 Joseph H. Purnmort | 104.08 | 71.12 | 32.96 |
| 966 Nathan H. Randlett | 208.08 | 142.19 | 65.89 |
| 967 David T. Ross | 219.56 | 150.04 | 69.52 |
| 968 Ida I. Salisbury | 104.04 | 71.09 | 32.95 |
| 969 T. D. Simmons | 106.66 | 72.89 | 33.77 |
| 970 Harriet Sinclair | 107.53 | 73.47 | 34.06 |
| 971 Albert H. Smith | 181.73 | 124.18 | 57.55 |
| 972 Ann Smithson | 104.04 | 71.09 | 32.95 |
| 973 E. G. Southworth | 106.15 | 72.54 | 33.61 |
| 974 E. H. Stanley | 106.12 | 72.51 | 33.61 |

| No. of Claim | Peoples Trust Company Name of Fund | Original Balance | Dividends Received | Balance Due |
|--------------|---------------------------------------|---------------------|-----------------------|----------------|
| 975 | Stearns & Perley | 52.02 | 35.55 | 16.47 |
| 976 | Georgie E. Storrs | 50.00 | 34.17 | 15.83 |
| 977 | W. H. Swan | 108.92 | 74.43 | 34.49 |
| 978 | F. L. Sweatland | 105.10 | 71.82 | 33.28 |
| 979 | Ursula Tuttle | 103.35 | 70.63 | 32.72 |
| 980 | Rose M. von Tobel | 104.04 | 71.09 | 32.95 |
| 981 | Geo. H. Walker | 103.69 | 70.85 | 32.84 |
| 982 | Katherine M. Whipple | 104.44 | 71.36 | 33.08 |
| 983 | W. H. Wright | 106.14 | 72.53 | 33.61 |
| 984 | Andrew S. Young | 52.02 | 35.55 | 16.47 |
| Total | | \$8,195.21 | \$5,600.09 | \$2,595.12 |

Lebanon School District

Exhibit IV.

Statement of Receipts and Disbursements

For Year Ending June 30, 1927

Balance, July 1, 1926 \$1,692.17

Receipts:

| | | |
|----------------------------|-------------|-------------|
| Town of Lebanon | \$89,281.92 | |
| Dog Licenses | 918.49 | |
| Elementary School Tuitions | 287.50 | |
| High School Tuitions | 1,330.00 | |
| Sale of Property | 838.13 | |
| Proceeds of Loans | 290.00 | |
| Other Receipts | 1,132.93 | |
| Interest on Bank Balance | 130.64 | |
| | <hr/> | \$94,209.61 |

Total \$95,901.78

Disbursements:

Administration:

| | | |
|-------------------------------|----------|------------|
| Salaries of District Officers | \$375.00 | |
| Superintendent's Excess | | |
| Salary | 1,336.52 | |
| Truant Officers and | | |
| School Census | 165.00 | |
| Other | 1,723.54 | |
| | <hr/> | \$3,600.06 |

Instruction:

| | | |
|---------------------------|-------------|-----------|
| Principals' and Teachers' | | |
| Salary | \$41,419.55 | |
| Textbooks | 1,310.41 | |
| Scholars' Supplies | 2,195.00 | |
| Other | 563.46 | |
| | <hr/> | 45,488.42 |

Operation and Maintenance:

| | |
|----------------------------|----------|
| Janitor Service | 4,318.16 |
| Fuel | 3,596.58 |
| Water, Lights and Supplies | 709.12 |

| | | |
|---|----------|-------------|
| Minor Repairs and Expenses | 1,611.31 | |
| | | 10,235.17 |
| Auxiliary Agencies: | | |
| Medical | 1,743.59 | |
| Transportation of Pupils | 3,762.00 | |
| High School and Academy | 510.00 | |
| Elementary School Tuition | 1,944.00 | |
| Other | 552.02 | |
| | | 8,511.61 |
| Fixed Charges: | | |
| Insurance | | 2,764.25 |
| Outlay for Construction and Equipment: | | |
| Land and New Buildings | 5,568.31 | |
| Alterations of Old Buildings | 740.17 | |
| New Equipment Buildings | 1,257.45 | |
| | | 7,565.93 |
| Debt, Interest and Other: | | |
| Payments of Principal of Debt | 9,000.00 | |
| Payments of Interest | 7,246.25 | |
| Tax for State Supervision | 1,486.00 | |
| | | 17,732.25 |
| Total Disbursements | | \$95,897.69 |
| Balance, June 30, 1927 | | \$4.09 |

Exhibit V.

| | |
|--|---------|
| Eldridge Estate Account | |
| For Year Ended January 31, 1928 | |
| Balance due from Checking Account in re Rent of C. B. Williamson: | \$15.00 |
| Rents Collected during year: | |
| J. Boisort | \$12.00 |
| H. Marcotte | 12.00 |
| A. Olliver | 21.00 |
| D. Belveau | 12.00 |
| A. Mayette | 12.00 |

| | | |
|-------------------|--------|----------------|
| J. L. Spaulding | 14.00 | |
| H. H. Brown | 14.00 | |
| F. L. Robbins | 30.00 | |
| L. H. McRobert | 14.00 | |
| Wm. A. Jarvis | 12.50 | |
| Florence Campbell | 10.00 | |
| John White | 24.00 | |
| Town of Lebanon | 100.00 | |
| | <hr/> | \$287.50 |
| Total | | <hr/> \$302.50 |

Disbursements:

| | | |
|-------------------------------------|----------|----------|
| F. J. Roderer, Taxes | \$162.97 | |
| Care of Eldridge Lot | 20.00 | |
| C. E. Dole, Treasurer of Library | 59.77 | |
| H. V. Palumbo, Unitarian Society | 59.76 | |
| Total | <hr/> | \$302.50 |

Exhibit VI.

Lebanon Public Library

**Statement of Receipts and Disbursements
For the Year Ending January 31, 1928**

**Balance on Deposit in National Bank
of Lebanon, February 2, 1927** \$1,294.59

Receipts:

| | |
|---|----------|
| Eldridge Estate, Land | \$59.77 |
| Eldridge Estate, Fund | 572.73 |
| Whipple Fund | 217.62 |
| Purmort Fund | 23.10 |
| Town of Lebanon, Special Appropriation | 1,500.00 |
| Fines Collected by Librarian | 56.00 |
| Books Sold | 7.15 |

| | | |
|---|-------|------------------|
| Maria H. White Fund, (Dividend Natl. Bank of Lebanon) | 50.00 | |
| William S. Ela Fund | 18.40 | |
| Emily Perrin Fund | 4.59 | |
| Maria H. White Fund | 45.00 | |
| Bela Eastman Fund | 9.00 | |
| E. A. Tenney Fund | 13.50 | |
| Universalist Society Fund | 13.50 | |
| David T. Ross | 4.04 | |
| | <hr/> | \$2,594.40 |
| Total | | <hr/> \$3,888.99 |

Payments:

| | | |
|---------------|----------|------------|
| Books | \$218.78 | |
| Magazines | 76.90 | |
| Rebinding | 102.40 | |
| Librarian | 1,300.00 | |
| Janitor | 360.00 | |
| Fuel | 282.08 | |
| Lights | 114.76 | |
| Water | 20.09 | |
| Miscellaneous | 21.02 | |
| | <hr/> | \$2,496.03 |

**Balance on Deposit National Bank
of Lebanon, January 31, 1928** \$1,392.96
**Lebanon Public Library
Funds in Hands of Trustees
January 31, 1928**

| | | |
|---|------------|-------------|
| Watson K. Eldridge Fund | | |
| Mascoma Savings Bank, Book No. 191 | \$5,594.45 | |
| Mascoma Savings Bank Book No. 10601 | 1,578.00 | |
| Dartmouth Savings Bank Book No. 6809 | 2,183.75 | |
| N. H. Savings Bank Book No. 41336 | 4,617.70 | |
| | <hr/> | \$13,973.90 |

Gilman C. Whipple Fund

| | | |
|------------------------|------------|----------|
| Dartmouth Savings Bank | | |
| Book No. 12639 | \$2,000.00 | |
| N. H. Savings Bank | | |
| Book No. 62450 | 1,500.00 | |
| Amoskeag Savings Bank | | |
| Book No. 102773 | 1,500.00 | |
| | <hr/> | 5,000.00 |

Matrin V. Purmort Fund

| | | |
|-----------------------|--|--------|
| Amoskeag Savings Bank | | |
| Book No. 118171 | | 500.00 |

Universalist Society Fund

| | | |
|--------------------|----------------|--------|
| N. H. Savings Bank | Book No. 57186 | 300.00 |
|--------------------|----------------|--------|

Maria H. White Fund

| | | |
|------------------------------|------------|----------|
| N. H. Savings Bank | | |
| Book No. 57184 | \$1,000.00 | |
| Five Shares of National Bank | | |
| of Lebanon | 500.00 | |
| | <hr/> | 1,500.00 |

Bela Eastman Fund

| | | |
|--------------------|----------------|--------|
| N. H. Savings Bank | Book No. 57185 | 200.00 |
|--------------------|----------------|--------|

William S. Ela Fund

| | | |
|-------------------------|----------|--------|
| Amoskeag Savings Bank | | |
| Book No. 92176 | \$400.00 | |
| Land in rear of Library | 300.00 | |
| | <hr/> | 700.00 |

E. A. Tenney Fund

| | | |
|--------------------|----------------|--------|
| N. H. Savings Bank | Book No. 65393 | 300.00 |
|--------------------|----------------|--------|

David T. Ross Fund

| | | |
|----------------------|---------------|--------|
| Mascoma Savings Bank | Book No. 5419 | 100.00 |
|----------------------|---------------|--------|

Emily Perrin Fund

| | | |
|-----------------------|----------------|--------|
| Amoskeag Savings Bank | Book No. 92177 | 100.00 |
|-----------------------|----------------|--------|

| | | |
|-------|-------|-------------|
| Total | <hr/> | \$22,673.90 |
|-------|-------|-------------|

Lebanon Public Library
Financial Report of Librarian

For the Year Ending January 31, 1928

| | |
|---------------------------------------|---------------|
| Cash on Hand, February 1, 1927 | \$14.46 |
| Received from Fines and Sale of Books | 114.37 |
| | 128.83 |
| Payments: | |
| To Treasurer | \$60.00 |
| Miscellaneous Expenses | 65.03 |
| | 125.03 |
| Cash on Hand, January 31, 1928 | \$3.80 |
| Emma M. Morris, Librarian. | |

Comments

The receipts reported above were found to agree with the amounts drawn from the various library funds and with the amount of money voted by the Town for the benefit of the Library and paid to the Library Trustees for this purpose.

We investigated all of the disbursements made and found that they were supported by proper vouchers in all cases.

The status of the funds on January 31, 1928, as set forth above was verified by means of direct correspondence with the banks where the funds are on deposit.

Exhibit VII.

Municipal Court of Lebanon, R. B. Jacobs, Justice
Statement of Receipts and Disbursements
For the Year Ending January 31, 1928

| | |
|----------------------------------|-------------------|
| Balance, February 1, 1927 | \$72.78 |
| Receipts: | |
| Fines | \$4,759.60 |
| Costs | 2,728.47 |
| Sundries | 286.72 |
| | 7,774.79 |
| Total | \$7,847.57 |

Payments:

| | | |
|--------------------------|------------|-----------------|
| Officers' Fees | \$1,263.29 | |
| Warrants | 231.00 | |
| Special Justice | 67.00 | |
| Motor Vehicle Department | 2,626.62 | |
| Expenses | 201.19 | |
| Commitment | 158.69 | |
| Grafton County | 200.00 | |
| Witnesses | 136.40 | |
| Town of Lebanon | 2,622.88 | |
| Sundries | 270.50 | |
| | | <u>7,777.57</u> |

| | |
|--|-------------------|
| Balance, January 31, 1928 | \$70.00 |
| Due Motor Vehicle Department | \$70.00 |
| Paid to Town (as above) | \$2,622.88 |
| Expenses of Municipal Court paid by Town | 726.06 |
| | <u>\$1,896.82</u> |

Net gain to Town

\$1,896.82

R. B. Jacobs, Justice.

Comments

All receipts were checked to the Court's record of cases adjudicated.

All disbursements were found to be supported by proper vouchers.

Exhibit VIII**Lebanon Cemeteries****Statement of Receipts and Disbursements**

For the Year Ending January 31, 1928

| | |
|--|----------|
| Balance Cash on Hand and in the Bank, | |
| February 1, 1927 | \$145.64 |

Receipts:

| | |
|-----------------------------|----------|
| Loan | \$300.00 |
| Care, Grading Lots | 1,920.55 |
| Mr. Tilden, W. Lebanon Taxi | 6.00 |
| Selectmen, Appropriation | 400.00 |
| Selectmen, Sale of Lots | 1,800.00 |

| | | |
|-------------------------|--------|------------------------|
| Trustees of Trust Funds | 497.07 | |
| | <hr/> | 4,923.62 |
| Total | | <hr/> <hr/> \$5,069.26 |

Disbursements:

| | | |
|------------------------------|----------|-------------|
| Repairs | \$8.13 | |
| Insurance | 5.74 | |
| Cement and Lumber | 27.80 | |
| Refund | 13.50 | |
| Gas and Oil | 24.23 | |
| Labor | 2,287.00 | |
| Notes and Interest | 1,076.50 | |
| Supplies | 169.97 | |
| Gravel and Loam | 49.00 | |
| Fertilizer, Plants and Seeds | 96.45 | |
| Taxi | 11.00 | |
| Postage and Printing | 54.50 | |
| Surveying | 68.70 | |
| | <hr/> | 3,892.52 |
| | | <hr/> <hr/> |

Balance Cash on Hand and in the Bank,

.. January 31, 1928 \$1,176.74

Maude E. Marston, Treasurer.

Comments

The receipts of the Lebanon Cemeteries were checked to the record of Selectmen's Appropriations, the detailed analysis of income and withdrawal of supporting trust funds as set forth in Exhibit III, and the records of the Treasurer, Mrs. Maude E. Marston.

Proper vouchers in the form of purchase invoices and cancelled checks were found in the case of all disbursements.

The balance of cash on hand, January 31, 1928, was verified by means of a reconciliation with a statement of balance as of the same date obtained of the Bank.

Exhibit IX.

West Lebanon Cemeteries

Statement of Receipts and Disbursements

For the Year Ended January 31, 1928

Balance, February 1, 1927 \$377.56

Receipts:

| | | |
|---------------------------|----------|----------|
| Selectmen's Appropriation | \$300.00 | |
| Sale of Lots | 177.50 | |
| Excavating Graves | 190.00 | |
| Care of Lots | 262.85 | |
| Sale of Lumber, etc. | 7.00 | |
| Trust Fund Income | 68.75 | |
| | | 1,006.10 |

Total \$1,383.66

Disbursements:

| | | |
|----------------------------|----------|----------|
| Labor | \$708.00 | |
| Tools and Supplies | 103.56 | |
| Printing and Postage | 11.04 | |
| Loam and Trucking | 104.90 | |
| Salt, Fertilizer and Seeds | 30.73 | |
| Repairs | 72.27 | |
| Adams & McNichol, work on | | |
| Trust Fund Lots | 46.80 | |
| Water Rent | 3.79 | |
| S. H. Stevens, Surveying | 31.45 | |
| | | 1,112.54 |

Balance, January 31, 1928 \$271.12

Lawrence H. Tilden, Treasurer.

Exhibit X.

List of Bonds, Bond Coupons and Notes redeemed and cancelled, January 31, 1928

LIST OF BOND COUPONS PAID

During Period February 1, 1927 to January 31, 1928

| | No. of Coupon | Rate of Interest | Date Paid | Amounts |
|-------------------------------|------------------|---------------------|-----------|-------------------|
| Bridge Bonds | | | | |
| Bonds 22-60 | 13 | 5 | 1-1-28 | \$ 975.00 |
| Bonds 38 and 54 | 11 | 5 | 1-1-27 | 50.00 |
| Bonds 19-60 | 12 | 5 | 7-1-27 | 1,050.00 |
| Trunk Line Maintenance | | | | |
| Bonds 13-20 | 14 | 5 | 8-1-27 | 200.00 |
| Bonds 13, 14, 19, 20 | 13 | 5 | 2-1-27 | 100.00 |
| Town Hall Bonds | | | | |
| Bonds 7-50 | 8 | 4½ | 5-1-27 | 4,950.00 |
| Bonds 9-50 | 9 | 4½ | 11-1-27 | 4,725.00 |
| | | | | <hr/> \$12,050.00 |

The Lebanon School District

| | | | | |
|--|---|-----------------|--------|----------|
| Bonds 109, 110 | | | | |
| Bonds 99, 108, 180, 153, 162, 126, 144, and 171 | 2 | 4 $\frac{1}{4}$ | 8-1-26 | \$42.50 |
| Bonds 10-18, 21-27, 29, 30-31, 35-36, 39, 40, 50-57, 46-49, 58-61, 64-69, 70-76, 79-91, 92-98, 100-105, 111-116, 118-119, 120-125, 127-129, 130-134, 136-139, 140-143, 145-149, 150-152, 154-161, 163-170, 172-178 | 3 | 4 $\frac{1}{4}$ | 2-1-27 | 84.96 |
| Bonds 117 and 135 | 3 | 4 $\frac{1}{4}$ | 2-1-27 | 3,060.00 |
| Bonds 32-34, 41-45, 77-78, 109-110 | 3 | 4 $\frac{1}{4}$ | 4-1-27 | 21.24 |
| Bonds 19-20, 28, 37 and 38 | 3 | 4 $\frac{1}{4}$ | 4-1-27 | 255.00 |
| | 3 | 4 $\frac{1}{4}$ | 2-1-27 | 106.25 |

List of Notes Redeemed and Cancelled

| Payee | Rate of Interest | Insured | Maturity | Amounts |
|--------------------------|-------------------------|----------------|-----------------|----------------|
| Nat'l Bank of Lebanon | 5 | 1-7-27 | 7-7-27 | \$12,500.00 |
| Nat'l Bank of Lebanon | 5 | 7-7-27 | 9-7-27 | 12,500.00 |
| Mascoma Savings Bank | 5 | 1-7-27 | 7-7-27 | 12,500.00 |
| Mascoma Savings Bank | 5 | 2-14-27 | 3-14-27 | 1,000.00 |
| Mascoma Savings Bank | 5 | 7-7-27 | 1-7-28 | 12,500.00 |
| 1st Nat'l Bank of Boston | | 12-10-26 | 6-10-27 | 25,000.00 |
| 1st Nat'l Bank of Boston | | 12-10-26 | 6-10-27 | 25,000.00 |
| 1st Nat'l Bank of Boston | | 3-18-27 | 9-19-27 | 25,000.00 |
| 1st Nat'l Bank of Boston | | 3-18-27 | 9-19-27 | 25,000.00 |
| 1st Nat'l Bank of Boston | | 6-10-27 | 12-12-27 | 25,000.00 |
| 1st Nat'l Bank of Boston | | 6-10-27 | 12-12-27 | 25,000.00 |
| | | | | <hr/> |
| | | | | \$210,000.00 |

**List of Bonds Redeemed and Cancelled
During Period February 1, 1927 to January 31, 1928**

| No. | Description | Rate of Interest | Insured | Maturity | Denomination | Total |
|-----|-------------|------------------|---------|----------|--------------|-------------|
| 7 | Town Hall | 4½ | 5-1-26 | 5-1-27 | \$5,000.00 | |
| 8 | Town Hall | 4½ | 5-1-26 | 5-1-27 | 5,000.00 | \$10,000.00 |
| 19 | Bridge | 5 | 7-1-20 | 7-1-27 | 1,000.00 | |
| 20 | Bridge | 5 | 7-1-20 | 7-1-27 | 1,000.00 | |
| 21 | Bridge | 5 | 7-1-20 | 7-1-27 | 1,000.00 | 3,000.00 |
| 13 | Trunk Line | 5 | 8-1-20 | 8-1-27 | 1,000.00 | |
| 14 | Trunk Line | 5 | 8-1-20 | 8-1-27 | 1,000.00 | 2,000.00 |
| | | | | | | \$15,000.00 |

The above coupons, bonds and notes were burned, February 13, 1928

Arthur N. Dewey
Roy E. Lewis
Herbert V. Palumbo
Archie M. Peisch, C. P. A.

BUDGET, TOWN OF LEBANON

Estimates of Revenue and Expenditures for the Ensuing Year
February 1, 1928 to January 31, 1929

Compared with

Actual Revenue and Expenditures of the Previous Year
February 1, 1927 to January 31, 1928

| Sources of Revenue | Actual Revenue Previous Year 1927 | Estimated Revenue Ensuing Year 1928 | Increase | Decrease |
|---|---|---|----------|----------|
| <hr style="border-top: 1px dashed black;"/> | | | | |
| From State: | | | | |
| Insurance Tax | \$82.88 | \$82.88 | | |
| Railroad Tax | 6,200.75 | 6,200.75 | | |
| Savings Bank Tax | 4,283.31 | 4,283.31 | | |
| For Fighting Forest Fires | 55.30 | 55.30 | | |
| For Highways: | | | | |
| Mascoma Road | 107.98 | 107.98 | | |
| (a) For State Aid | | | | |
| Maintenance | 6,106.48 | 2,500.00 | | 3,606.48 |
| (b) For Trunk Line | | | | |
| Maintenance | 1,394.30 | 6,500.00 | 5,105.70 | |
| Interest and Divi- | | | | |
| dend Tax | 4,679.16 | 4,679.16 | | |
| Snow Removal | 208.90 | 150.00 | | 58.90 |
| From Local Sources Except Taxes: | | | | |
| All Licenses and Per- | | | | |
| mits except Dog | | | | |
| Licenses | 3,727.00 | 1,027.00 | | 2,700.00 |
| Fines and | | | | |
| Forfeits \$260.26 | 2,883.14 | 2,500.00 | | 383.14 |
| Rent of Town Hall | | | | |
| and Other Buildings | 4,195.20 | 6,895.20 | 2,700.00 | |
| Interest Received on | | | | |
| Taxes and Deposits | 1,250.39 | 1,250.39 | | |

BUDGET OF THE TOWN OF LEBANON.

| Purposes of Expenditures | Actual Expenditures Previous Year 1927 | Estimated Expenditures Ensuing Year 1928 | Increase | Decrease |
|--|--|--|----------|----------|
| Maintenance Expenses: | | | | |
| Government: | | | | |
| Officers' Salaries | \$5,639.95 | \$5,639.95 | | |
| Officers' Expenses | 1,922.67 | 1,922.67 | | |
| Election and Regis- tration Expenses | 81.85 | 200.00 | 118.15 | |
| Municipal Court Expenses | 726.06 | 726.06 | | |
| Care and Supplies Town Hall | 5,572.27 | 5,600.00 | 27.73 | |
| Protection of Persons and Property: | | | | |
| Bounties | 17.60 | 20.00 | 2.40 | |
| Police Department | 8,094.79 | 8,000.00 | | 94.79 |
| Fire Department | 1,380.06 | 1,400.00 | 19.94 | |
| Damage by Dogs | 99.50 | 100.00 | .50 | |
| Health: | | | | |
| Health Dept. and Hospital | 2,277.67 | 2,277.67 | | |
| Vital Statistics | 62.25 | 62.25 | | |
| Highway and Bridges: | | | | |
| Snow Removal | 117.07 | 250.00 | 132.93 | |
| State Aid Maintenance | | | | |
| State's Con. | 7,190.59 | 2,500.00 | | 4,690.59 |
| Town's Con. | 7,190.59 | 2,500.00 | | 4,690.59 |
| Trunk Line Maintenance | | | | |
| State's Con. | 4,380.82 | 6,500.00 | 2,119.18 | |
| Town's Con. | 4,380.82 | 6,500.00 | 2,119.18 | |
| Town Maintenance | 22,390.11 | 23,500.00 | 1,109.89 | |
| Street Lighting | 11,119.21 | 12,000.00 | 880.79 | |

BUDGET (Contineud)

| Sources of Revenue | Actual Revenue Previous Year 1927 | Estimated Revenue Ensuing Year 1928 | Increase | Decrease |
|-------------------------|---|---|----------|----------|
| <hr/> | | | | |
| Income of Departments: | | | | |
| Highways, Sewers, etc. | 910.16 | 910.16 | | |
| From County: | | | | |
| Pauper Account | 3,266.59 | 3,266.59 | | |
| Court Room | 4,000.00 | | | 4,000.00 |
| White Pine Blister | | | | |
| Rust | 1.66 | | | 1.66 |
| From Poll Taxes: | | | | |
| From other taxes | | | | |
| except property taxes | 6,456.00 | 6,456.00 | | |
| (a) Nat'l Bank Stock | 959.00 | 959.00 | | |
| (b) Dog Licenses | 1,209.11 | 1,209.11 | | |
| (c) Auto Tax | 14,248.38 | 14,248.38 | | |

BUDGET (Contineud)

| Purposes of Expenditures | Actual | Estimated | Increase | Decrease |
|-----------------------------|--------------------------|-------------------------|----------|----------|
| | Expenditures | Expenditures | | |
| | Previous Year 1927 | Ensuing Year 1928 | | |

Education:

| | | | | |
|-----------|----------|----------|--|--|
| Libraries | 1,800.00 | 1,800.00 | | |
|-----------|----------|----------|--|--|

Charities:

| | | | | |
|--|----------|----------|--------|--|
| County Poor | 3,297.86 | 3,297.86 | | |
| Town Poor | 1,120.28 | 1,120.28 | | |
| Town Dump | 856.00 | 1,000.00 | 144.00 | |
| Memorial Day and Other Celebrations | 200.00 | 200.00 | | |
| Mascoma Road | 230.81 | 230.81 | | |

Recreation:

| | | | | |
|-----------------------|----------|----------|-------|----------|
| Parks and Playgrounds | 964.86 | 964.86 | | |
| Cemeteries | 4,300.00 | 3,000.00 | | 1,300.00 |
| Sewer Maintenance | 1,434.16 | 1,500.00 | 65.84 | |

Interest:

| | | | | |
|--------------------|----------|-----------|--|--------|
| On Temporary Loans | 4,458.34 | 4,458.34 | | |
| On Bonded Debt | 12,200 | 11,450.00 | | 750.00 |

Outlay for New Construction and

Permanent Improvements:

| | | | | |
|------------------------|-----------|-----------|----------|----------|
| Town Construction | 5,120.90 | | | 5,120.90 |
| State Aid Construction | | | | |
| State's Con. | | 2,038.50 | 2,038.50 | |
| Town's Con. | | 4,077.50 | 4,077.50 | |
| Sidewalk Construction | 2,450.60 | 3,000.00 | 549.40 | |
| Sewer Construction | 5,496.40 | 5,000.00 | | 496.40 |
| Federal Aid Const. | 10,985.57 | 15,000.00 | 4,014.43 | |

BUDGET (Contineud)

| Sources of Revenue | Actual | Estimated | Increase | Decrease |
|--------------------|----------|-----------|----------|----------|
| | Revenue | Revenue | | |
| | Previous | Ensuing | | |
| | Year | Year | | |
| | 1927 | 1928 | | |

**Revenue Applicable only to New Construction
and Improvements:**

From State:

| | | | | |
|-------------------------|-----------|-----------|-----------|----------|
| (a) For State Aid | | | | |
| Highway Construction | | 2,038.50 | 2,038.50 | |
| Amount Raised by | | | | |
| Issue of Bonds | | | | |
| or Notes | 68,000.00 | 66,000.00 | | 2,000.00 |
| For Federal Aid | | | | |
| Construction | | 15,000.00 | 15,000.00 | |
| Total Revenues | | | | |
| From All Sources | | | | |
| Except Property | | | | |

| | | | | |
|-------------------------|--------------|--------------|-------------|-------------|
| Taxes | \$134,225.69 | \$146,319.71 | | |
| Amount Raised by | | | | |
| Property Taxes | 300,871.37 | 281,535.36 | | 19,336.01 |
| Total Revenues | \$435,097.06 | \$427,855.07 | \$24,844.20 | \$32,086.19 |

BUDGET (Continued)

| Purposes of Expenditures | Actual | | Estimated | | Increase | Decrease |
|-----------------------------|--------------|--------------|--------------|--------------|----------|----------|
| | Expenditures | Expenditures | Expenditures | Expenditures | | |
| | Previous | Ensuing | Year | Year | | |
| | Year | Year | 1927 | 1928 | | |

Indebtedness:

Payment on Principal of Debt.

| | | | | |
|--|-----------|-----------|--------|--|
| Note for Federal Aid | 15,000.00 | 15,000.00 | | |
| (a) Bonds | 15,000.00 | 15,000.00 | | |
| (b) Long Term Notes and Temporary Loans | 65,500.00 | 66,000.00 | 500.00 | |
| (c) To Restore Trust Funds | 2,595.12 | 2,595.12 | | |

Payments to Other Governmental Divisions:

| | | | | |
|---------------------------------|------------|------------|----------|-----------|
| State Taxes | 19,099.25 | 19,099.25 | | |
| County Taxes | 16,644.95 | 16,644.95 | | |
| Paymnts to Precincts | 36,279.00 | 23,779.00 | | 12,500.00 |
| Payments to School Districts | 111,528.06 | 112,900.00 | 1,371.94 | |
| New Equipment | 1,757.89 | 1,000.00 | | 757.89 |
| General Expenses | 21,247.47 | 18,000.00 | | 3,247.47 |

Total Expenditures \$424,616.28 \$427,855.07 \$36,887.42 \$33,648.63

February 23, 1928

Board of Auditors
Town of Lebanon
Lebanon, New Hampshire

Gentlemen:

In accordance with your instructions, we have prepared the following supplementary schedules to the report of our audit of the Town of Lebanon, dated February 18, 1928, for the purpose of supplying additional detailed information in regard to the receipts and disbursements of the Town for the year ending January 31, 1928.

- Schedule 1—Town Officers' Salaries
- Schedule 2—Town Officers Expenses
- Schedule 3—Election and Registration
- Schedule 4—Municipal Court
- Schedule 5—Town Hall and Town
- Schedule 6—Health Department
- Schedule 7—Sewer Maintenance
- Schedule 8—State Aid Maintenance
- Schedule 9—Trunk Line Maintenance
- Schedule 10—Town Maintenance
- Schedule 11—Street Lighting
- Schedule 12—Mascoma Road
- Schedule 13—Libraries
- Schedule 14—Parks and Playgrounds
- Schedule 15—Cemeteries
- Schedule 16—Damages and Legal Expenses
- Schedule 17—Insurance
- Schedule 18—Repairs to Trucks, Gas and Oil
- Schedule 19—Other Repairs
- Schedule 20—Town Dump
- Schedule 21—Miscellaneous Expenses
- Schedule 22—Sidewalk Construction
- Schedule 23—Town Construction
- Schedule 24—Federal Aid Construction
- Schedule 25—Sewer Construction
- Schedule 26—New Equipment

Respectfully submitted,

Archie M. Peisch & Company

By Archie M. Peisch

Certified Public Accountant

(62)

SCHEDULE 1.

Town Officers' Salaries

| | |
|--|------------|
| F. O. Stearns, Selectman | \$1,400.00 |
| F. B. Currier, Selectman | 350.00 |
| T. J. McNamara, Selectman | 350.00 |
| A. N. Dewey, Trustee of Trust Funds | 150.00 |
| A. N. Dewey, Supervisor of Check List | 75.00 |
| W. A. Churchill, Supervisor of Check List | 75.00 |
| C. Elbert Dole, Town Treasurer | 150.00 |
| A. E. Lord, Overseer of Poor | 400.00 |
| T. C. Masterson, Fees as Prosecuting Agent | 84.40 |
| F. J. Roderer, Tax Collector | 1,875.00 |
| J. C. Smith, Fees as Town Clerk | 626.10 |
| C. L. Brewster, Fees as Town Clerk, W. L. | 104.45 |
| | <hr/> |
| | \$5,639.95 |
| Transferred to Dog Damage | 75.00 |
| | <hr/> |
| | \$5,714.95 |

SCHEDULE 2.

Town Officers' Expenses

| | |
|---|------------|
| Grace V. King, Stenographer | \$1,045.00 |
| N. E. T. & T. Co., Phones | 118.11 |
| Will Clark, Taxi | 10.00 |
| Abe Caplan, Taxi | 1.50 |
| F. J. Bryant, Stamps | 34.45 |
| Knapp Printing Co., Printing | 53.55 |
| Free Press Co., Printing Notices | 6.85 |
| F. J. Roderer, Tax Collector's Bond | 60.00 |
| J. C. Smith, Town Clerk's and Treasurer's Bond | 146.00 |
| Frederick H. Emerson, Expenses as Trustee | 100.00 |
| Foster's Book Store, Office Supplies | 40.27 |
| F. J. Roderer, Listing Polls | 50.00 |
| Edson C. Eastman, Office Supplies | 32.83 |
| Dewey, Peck & Co., Trustee Bonds | 12.00 |
| C. W. Eaton, Taxi | 3.96 |
| E. J. Carpenter, Listing Polls, W. Lebanon | 6.00 |
| F. J. Bryant, Envelopes | 100.00 |

| | |
|--|------------|
| Abbott Printing Co., Printing | 55.75 |
| Hill, Smith & Co., Office Supplies | .44 |
| A. W. Rowell, Treas, New Hampshire Assessors Dues | 2.00 |
| W. J. Randolph, Searching for Mortgages | 1.75 |
| R. B. Jacobs, Law Books | 10.00 |
| F. J. Roderer, Expenses to Assessors Meeting | 19.29 |
| W. J. Randolph, Recording Deed | 1.94 |
| Automotive Service Bureau, Reference Books | 5.78 |
| J. C. Smith, Bond of Clerk of Court | 10.00 |
| National Bank of Lebanon, Staples | 1.50 |
| | <hr/> |
| | \$1,928.97 |
| Less Money for Telephone Tolls | 6.30 |
| | <hr/> |
| | \$1,922.67 |

SCHEDULE 3.

Election and Registration

| | |
|--|---------|
| John Cronin, Moderator | \$30.00 |
| F. H. Emerson, Ballot Clerk | 10.00 |
| Carl Cowen, Ballot Clerk | 10.00 |
| F. J. Roderer, Ballot Clerk | 10.00 |
| H. C. Petersen, Ballot Clerk | 10.00 |
| Miller's Cafe, Dinners and Suppers Town Meeting Day | 11.85 |
| | <hr/> |
| | \$81.85 |

SCHEDULE 4.

Municipal Court

| | |
|---|----------|
| D. H. Foster, Probation Officer and Clerk | \$150.00 |
| Rowland B. Jacobs, Judge | 554.16 |
| G. U. L. Leavitt, Special Probation Officer | 11.90 |
| John F. Cronin, Legal Services | 10.00 |
| | <hr/> |
| | \$726.06 |

SCHEDULE 5.

Town Hall and Town

| | |
|---|------------|
| C. W. Eaton, Janitor | \$1,569.75 |
| Harry Boyd, Jr., Janitor | 339.50 |
| Alfred Eaton, Janitor | 402.50 |
| Grafton Co. E. L. & P. Co., Lights | 1,148.36 |
| The Typewriter Shop ,Changing Locks | 15.00 |
| F. J. Cantlin, Salt | .85 |
| G. Landers, Cartage | 3.16 |
| Bridgman's, Furniture Polish | 3.50 |
| Magnus Chemical Co., Cleaner | 13.35 |
| Richardson & Langlois, Burlap for Court Room | 330 |
| White River Paper Co., Paper Towels, etc | 25.50 |
| Lebanon School District, Clock for Court Room | 5.00 |
| N. F. Suzor, Sanding Dance Floor | 51.62 |
| The Sanitary Products Co., Suppliees | 5.00 |
| A. J. Potter, Care and Repair of Town Clock | 27.00 |
| C. A. Marston Co., Shade | 2.45 |
| Everett Norfolk Co., Cotton Waste | 6.50 |
| The Lebanon Drug Store, Floor Wax | .75 |
| Gifford Supply Co., Mops | 14.00 |
| Howard Bros., Salt | 2.49 |
| Lebanon Steam Laundry, Laundry | 1.32 |
| Gotham Lamp Co., Electric Bulbs | 80.14 |
| Freeman & Davis, Keys | 2.25 |
| Chemo Co., Disinfectant | 10.00 |
| H. E. Willis, Supplies | 1.00 |
| American Express Co., Express | 9.48 |
| Freeman & Davis, Repairing Clock | 5.00 |
| A. B. Hunt, Tumblers and Cash Drawer | 4.75 |
| Henry Daigle, Labor, G. A. R. Hall | 7.20 |
| S. W. Fay, Painting G. A. R. Hall | 82.05 |
| H. W. Bourlet, Tuning Pianos | 6.00 |
| Lewis Bros., Supplies | 139.90 |
| C. M. Hildreth & Son, Supplies | 2.40 |
| A. E. Lord & Co., Fuel for Town Hall | 470.13 |
| N. P. Clough & Co., Fuel for Town Hall | 987.25 |
| G. H. Woods, Fuel for G. A. R. Hall | 3.75 |
| A. E. Lord & Co., Fuel for G. A. R. Hall | 47.53 |
| N. P. Clough & Co., Fuel for G. A. R. Hall | 79.99 |

| | |
|----------------------------------|------------|
| Carrie L. Lowe, Towels | 3.00 |
| Boston & Maine Railroad, Freight | 1.75 |
| | <hr/> |
| | \$5,584.47 |
| Less Refund on Labor | 12.20 |
| | <hr/> |
| | \$5,572.27 |

SCHEDULE 6.

Health Department

| | |
|--|------------|
| Lebanon Drug Store, Fumigators | \$40.50 |
| N. P. Clough & Co., Wood for Quarantined | 7.00 |
| Walker Bros., Groceries for Quarantined | 64.67 |
| Mary Hitchcock Hospital, Appropriation for Hospital Bed | 600.00 |
| W. B. Mowers, Appropriation for Milk Inspection | 300.00 |
| Mrs. John Lewis, Visiting Nurse Association Appropriation | 600.00 |
| K. Churchill, Vaccinations | 3.00 |
| A. W. Burnham, Vaccinations | 4.50 |
| Chas. Drake, Vaccinations | 6.00 |
| W. O. Lambly, Vaccinations | 2.00 |
| H. B. Hazen, Vaccinations | 250.00 |
| H. B. Hazen, On Account Fees as Health Officer | 400.00 |
| | <hr/> |
| | \$2,277.67 |

SCHEDULE 7.

Sewer Maintenance

| | |
|---------------------------------|------------|
| Payrolls | \$1,366.85 |
| Walker Bros., Oil | 1.15 |
| C. M. Hildreth & Son, Supplies | 27.45 |
| G. W. Parker, Sharpening Drills | 14.10 |
| Lewis Bros, Supplies | 11.13 |
| Frank Fifield, Boots | 5.50 |
| N. P. Clough & Co., Cement | 6.72 |
| A. E. Lord & Co., Cement | 1.26 |
| | <hr/> |
| | \$1,434.16 |

SCHEDULE 8.

State Aid Maintenance

| | |
|---|-------------|
| Payrolls | \$12,650.41 |
| Gravel and Filling | 1,149.75 |
| G. H. Woods, Wood | 1.50 |
| Lewis Bros., Supplies | 14.52 |
| N. P. Clough & Co., Carbon Forge, Cement, etc. | 260.87 |
| G. W. Parker, Repairs | 17.84 |
| A. H. Dutton, Sharpening Drills, etc | 62.64 |
| E. J. Bosworth, Damges by Blasting | 22.33 |
| C. M. Hildreth & Son, Supplies | 1.52 |
| Cye A. Dennis, Labor and Gravel | 5.00 |
| A. E. Lord & Co., Carbon Forge | 26.60 |
| White River Transfer & Storage Co., Blade for Grader | 6.00 |
| Adams Coal & Lumber Corp., Cedar Posts | 61.20 |
| W. A. Clark, Gas and Oil | 61.00 |
| Wm. Sabin, Damages by Blasting to House and Car | 40.00 |
| | <hr/> |
| | \$14,381.18 |

SCHEDULE 9.

Trunk Line Maintenance

| | |
|--|------------|
| Payrolls | \$7,031.08 |
| Gravel | 467.36 |
| W. A. Clark, Gas and Oil | 284.66 |
| Mascoma Street Garage Labor on State Truck | 28.90 |
| Chas. Fellows, Cleaning up after Crusher | 15.00 |
| A. E. Lord & Co., Cement | 14.45 |
| Hugh Moore, Land Damage | 100.00 |
| C. R. Stone, Damage by Water Wagon | 3.00 |
| B. & M. Railroad, Freight | 202.90 |
| F. J. Cantlin, Salt | 1.00 |
| Niles Machine Co., Repairs | 25.02 |
| N. P. Clough & Co., Lumber, Cement and Coal | 386.87 |
| Miller Auto Co., Repairs on Truck | 40.70 |
| Ralph N. Millen, Oil | 19.20 |

| | |
|--|------------|
| Joe Landry, Building Chimney | 21.60 |
| White River Transfer & Storage Co., Hinges | 9.48 |
| Geo. Contois, Gas | 5.06 |
| American Express Co., Express | 1.12 |
| H. E. Willis, Repairs | 9.00 |
| Flanders Woodworking Co., Lumber | 1.75 |
| C. M. Hildreth & Son, Supplies | 29.33 |
| Lewis Bros., Supplies | 38.30 |
| Geo. Parker, Repairs | 36.08 |
| Grafton Co. E. L. & P. Co., Wiring Garage | 34.26 |
| Peabody's Service Station, Oil | 1.80 |
| | <hr/> |
| | \$8,807.92 |
| Less Money for Crushed Stone | 46.28 |
| | <hr/> |
| | \$8,761.64 |

SCHEDULE 10.

Town Maintenance

| | |
|---|-------------|
| Payrolls | \$16,800.14 |
| Gravel | 533.00 |
| Culverts | 555.22 |
| Cold Patch Asphalt and Road Oil | 2,735.41 |
| Ralph Millen, Oil | 8.10 |
| Cross Abbott Co., Salt | 23.00 |
| N. P. Clough & Co., Wood, Cement, Lumber and Cedar Posts | 859.68 |
| John Bonardi, Rent of Shed | 6.00 |
| A. E. Lord & Co., Wood and Cement | 169.47 |
| Louis LaBombard, Bridge Planks | 106.64 |
| L. L. Tinkham, Supplies | 9.67 |
| O. H. Breese, Salt | 1.10 |
| Lewis Bros., Supplies | 92.14 |
| C. M. Hildreth & Son, Supplies | 188.52 |
| G. W. Parker, Supplies | 59.31 |
| A. H. Dutton, Supplies | 31.85 |
| H. A. Benson, Supplies | 1.90 |
| H. A. Benson, Telephone Tolls | 5.85 |
| N. C. Powers, Gasoline Can | 3.85 |
| Walter Martin, Ties | 11.00 |
| Howard Bros., Oil | 1.00 |

| | |
|---------------------------------------|-------------|
| Mrs. F. P. Fletcher, Lumber | 28.50 |
| St. Highway Garage, Bolts and Rods | 110.46 |
| American Steel and Wire Co., Cable | 196.70 |
| Lebanon Shoe Store, Boots | 20.05 |
| W. A. Clark, Supplies | 2.80 |
| Irving Williams, Planks | 10.90 |
| Walter Sully, Cutting Tree | 15.00 |
| N P. Clough & Co., Refund on Chloride | 26.25 |
| | <hr/> |
| | \$22,613.51 |
| Money Received for Outside Work | 223.40 |
| | <hr/> |
| | \$22,390.11 |

SCHEDULE 11.

Street Lighting

| | |
|--|-------------|
| The Grafton County Electric Light and Power Company | \$11,119.21 |
|--|-------------|

SCHEDULE 12.

Mascoma Road

| | |
|--------------------------------|----------|
| Payrolls | \$222.81 |
| Gravel | 8.00 |
| | <hr/> |
| | \$230.81 |
| Less Money Received from State | 107.98 |
| | <hr/> |
| | \$122.83 |

SCHEDULE 13.

Libraries

| | |
|--|-------------------|
| Lebanon Public Library; C. E. Dole Trustee | \$1,500.00 |
| Lbanon Public Library; C. E .Dole, Trustee | \$1,500.00 |
| West Lebanon Library Appropriation to A. Maude Burton | 300.00 |
| | <hr/> |
| | \$1,800.00 |

SCHEDULE 14.

Parks and Playgrounds

| | |
|--|----------|
| Henry Arsenault, Labor on Park | \$119.47 |
| Geo. Shepard, Care of Common | 340.00 |
| Abe Caplan, Trucking | 45.00 |
| R. W. Whipple, Gravel | 11.75 |
| Flanders Woodworking Co., Repairing Park Seats | 54.59 |
| N. P. Clough & Co., Lumber | 6.36 |
| Niles Machine Co., Repairing | 9.13 |
| Decosts Paint Shop, Painting Fountain | 6.20 |
| C. M. Hildreth & Son, Supplies | 15.04 |
| Lewis Bros., Supplies | 41.22 |
| Moses Plamondon, Labor on Fountain | 25.19 |
| Joseph Crate, Mowing Grass | 3.00 |
| Hambleton Bobbin Co., Ashes | 1.00 |
| H. B. Jackson, Wooden Forms | 5.00 |
| W. T. Murphy, Trucking | 41.15 |
| Labor on Hough Square | 174.16 |
| Reuben True, West Lebanon Park Appropriation | 50.00 |
| Lebanon High School Athletic Association, Plates for Park | 16.60 |
| | <hr/> |
| | \$965.86 |

SCHEDULE 15

Cemeteries

| | |
|--|------------|
| D. H. Foster, Treas. | \$2,300.00 |
| Maude B. Marston, Treas. | 400.00 |
| Maude B. Marston, Treas., Sale of Lots | 1,300.00 |
| L. H. Tilden, Treas., West Lebanon | 300.00 |
| | <hr/> |
| | \$4,300.00 |

SCHEDULE 16.

Damages and Legal Expenses

| | |
|--------------------------------|----------|
| Fred A. Jones, Yearly Retainer | \$200.00 |
|--------------------------------|----------|

| | |
|-------------------------------|----------|
| Fred A. Jones, Legal Expenses | 300.00 |
| Chas. Drake, Land Damage | 100.00 |
| | <hr/> |
| | \$600.00 |

SCHEDULE 17.

Insurance

| | |
|------------------------------------|------------|
| F. A. Jones | \$762.00 |
| G. Allen Putnam Agency | 260.04 |
| J. C. Smith | 762.92 |
| Hartford Accident & Indemnity Co., | 290.31 |
| Dewey, Peck & Co. | 557.75 |
| Thomas F. Dwyer | 406.50 |
| | <hr/> |
| | \$3,039.52 |

SCHEDULE 18.

Repairs to Trucks, Gas and Oil

| | |
|---|---------|
| W. A. Clark, Tire | \$12.00 |
| A. H. Dutton, Repairs | 2.63 |
| B. E. Bloomey, Gas | 7.80 |
| H. A. Benson, Gas and Oil | 12.92 |
| Richards Tire Shop, Repairing Tubes | 5.85 |
| Chan Barron, Tires | 45.52 |
| B. E. Bloomey, Tires and Tubes | 22.70 |
| Adnabrown Garage, Gas and Repairs | 33.48 |
| Wesley Freeman, Repairs to Trucks | 1.00 |
| Carter Garage, Repairs to Trucks | 14.25 |
| G. W. Avery, Gas and Oil | 1.58 |
| Niles Machine Co., Repairs | 27.39 |
| M. L. Goss, Gas | 1.10 |
| Louis Despres, Gas | 2.00 |
| H. E. Willis, Repairs | 7.70 |
| The Texas Co., Oil | 24.20 |
| A. A. Shaw, Tires | 60.00 |
| Dutton & Fellows, Gas | 2.20 |
| White River Transfer & Storage Co., Repairs | 6.00 |
| Smith Auto Sales Co., Repairs | 248.40 |
| Miller Auto Co., Repairs | 158.58 |
| Hathorn's Garage, Repairs | 793.83 |

| | |
|---|------------|
| Flanders & Patch, Repairs | 425.14 |
| Eastman Service Station, Gas and Oil | 684.35 |
| W. A. Clark, Gas and Oil | 261.32 |
| Vermont Associated Petroleum Co., Gas | 840.50 |
| | <hr/> |
| | \$3,702.45 |
| Gas Used by Precinct Sprinkling Streets | 25.40 |
| | <hr/> |
| | \$3,677.05 |

SCHEDULE 19.

Other Repairs

| | |
|------------------------------|----------|
| Niles Machine Company | \$67.61 |
| C. A. Williams | 9.47 |
| G. W. Parker | 67.15 |
| H. E. Willis | 17.90 |
| Ingersoll Rand Co. | 10.50 |
| J. B. Filleul & Son | 14.80 |
| The Good Roads Machinery Co. | 4.90 |
| Dudley Marshall | 23.70 |
| Domestic Engine Co. | 14.82 |
| | <hr/> |
| | \$230.85 |

SCHEDULE 20.

Town Dump

| | |
|---|----------|
| Geo. Ryan, Care of Town Dump at Lebanon | \$806.00 |
| Ross Wood, Care of Town Dump at West Lebanon | 50.00 |
| | <hr/> |
| | \$856.00 |

SCHEDULE 21.

Miscellaneous Expenses

| | |
|---|--------|
| G. J. Landers, Cartage | \$1.82 |
| American Express Co., Express | .96 |
| The Cory Press, Printing Reports | 441.75 |
| Burroughs Adding Machine Co., Service on Machine | 17.50 |

| | |
|--|----------|
| Hartford Water Co., Water Rent | 9.00 |
| W. J. Randolph, Real Estate Transfers | 24.12 |
| E. H. Sanville, Recovering Roof | 135.00 |
| W. J. Murphy, Cartage | 11.75 |
| Lybrand, Ross. Bros & Montgomery Auditing | 896.39 |
| B. & M. Railroad, Freight | 207.67 |
| Atlas Powder Co., Fuse and Caps | 17.15 |
| A. B. Hunt, Supplies | 14.75 |
| Consolidated Sign Co., Painting Signs | 31.90 |
| Knapp Printing Co., Printing | 4.40 |
| T. J. Clement, Painting and Setting Glass in Garage | 16.45 |
| N. P. Clough & Co., Lumber and Cement | 46.86 |
| W. T. Murphy, Trucking for Garage | 5.00 |
| Edmond Dulac, Cover for Fountain | 78.96 |
| R. W. Whipple, Gravel for Back Road | 148.13 |
| Flanders Woodworking Co., Planing Lumber for Garage | 1.05 |
| Adams Coal & Lumber Corp., Cement for Garage | 45.00 |
| Brainerd M. Jacobs, Beam for Garage | 7.37 |
| W. T. Camp, Painting Garage | 5.95 |
| N. P. Clough & Co., Lumber and Cement for Garage | 1,695.44 |
| Ernest Bomhower, Gravel for Garage | 102.00 |
| Moses Plamondon, Heater for Garage | 185.00 |
| Flanders Woodworking Co., Lumber and Jambs for Garage | 8.75 |
| B. B. Currier, Hay for Garage | 26.35 |
| Densmore Brick Co., Brick for Garage | 26.00 |
| Henry W. Hough, Waste Paper Boxes | 47.04 |
| John P. Varick Co., Dynamite, Fuse and Caps | 485.53 |
| R. P. Childs Co., Milk Plates | 21.15 |
| F. D. Decosts, Making Sign | 11.44 |
| State Highway Department, Reflector | 45.00 |
| Howard Bibbings, Making Sign | 10.00 |
| Niles Machine Co., Signs and Repairs | 184.71 |
| The Dow Chemical Co., Calcium Chloride | 277.44 |
| S. H. Stevens, Blue Prints | 13.55 |
| M. L. Goss, Watering Trough | 3.00 |

| | |
|---|------------|
| Charles Smith, Cutting Down Tree | 6.00 |
| Henry Daigle, Painting Band Stand and Town Hall | 675.00 |
| W. J. Randolph, Recording Deed | 1.35 |
| E. H. Sanville, Moving Town Shed | 25.00 |
| Freeman & Davis, Repairs on Typewriter | 12.75 |
| W. A. Saunders, Blasting Caps | 4.50 |
| F. T. Rose, Labor on Rail | 15.10 |
| Hitchcock Clinic, Examination of Emery Girl | 5.00 |
| Grafton County Electric Light and Power Company, Wiring Garage | 94.64 |
| C. M. Hildreth & Son, Supplies | 131.76 |
| Lewis Bros., Supplies | 17.46 |
| Payrolls, Moving Shed and Building New Garage | 1,482.48 |
| Miscellaneous | 964.91 |
| | <hr/> |
| | \$8,747.28 |

SCHEDULE 22.

Sidewalk Construction

| | |
|----------------------------------|------------|
| Payrolls | \$927.60 |
| Gravel | 18.75 |
| Smith & Chellis, Sidewalks | 405.00 |
| Adams & Densmore, Sidewalks | 1,158.87 |
| Howard Bros., Oil | 1.62 |
| | <hr/> |
| | \$2,511.84 |
| Money Received for Outside Labor | 61.24 |
| | <hr/> |
| | \$2,450.60 |

Tar Sidewalks built in 1927

A section on Maple Street, Lebanon

A section on High Street, Lebanon

A section on Messenger Street, Lebanon

A section on Church Street, South of Spring Street

A section on Pine Street, North of Spring Street.

The full length of Davis Street on the North Side

Grading was done on Church Street, North of

Spring Street also on Chestnut and Elm Streets.
Cement walk on Mack Avenue
One half paid for by Smith and Chellis.

Respectfully submitted
by A. B. Downs.

SCHEDULE 23.

Town Construction

| | |
|-------------------------------------|------------|
| Winslow & Cummings, Benton Hill Job | \$5,000.00 |
| John W. Horan, Repairing Sign | 14.40 |
| D. S. Gage, Labor | 90.00 |
| Niles Machine Co., Grates | 16.50 |
| | <hr/> |
| | \$5,120.90 |

SCHEDULE 24.

Federal Aid Construction

| | |
|---------------------------------|-------------|
| Winslow & Cummings, Cement Road | \$10,897.71 |
| F. E. Everett, Comm. | 55.96 |
| Densmore Brick Co., Sewer Pipe | 31.90 |
| | <hr/> |
| | \$10,985.57 |

SCHEDULE 25.

Sewer Construction

| | |
|--|------------|
| Payrolls | \$4,040.25 |
| Gravel | 38.75 |
| Niles Machine Co., Grates, Covers, etc. | 311.25 |
| C. M. Hildreth & Son, Supplies | 57.49 |
| A. E. Lord & Co., Cement | 124.32 |
| N. P. Clough & Co., Cement | 29.89 |
| G. W. Parker, Sharpening Drills and Repairs | 44.05 |
| Lewis Bros., Supplies | 12.81 |
| Howard Bros., Oil | 3.20 |
| Walter Martin, Railroad Ties | 11.00 |
| Minnie White, Sharpening Drills | 36.95 |
| Trow & Holden, Shims and Wedges | 7.74 |

| | | |
|--|---------|------------|
| F. Bissell Co., Sewer Rods | | 29.29 |
| Lebanon Ice Co., Ice | | 15.52 |
| G. J. Landers, Trucking | | 8.00 |
| W. T. Murphy, Trucking | | 26.00 |
| C. M. Hildreth & Son, Sewer Tile | | 621.65 |
| B. & M. Railroad, Freight | | .89 |
| Densmore Brick Co., Brick | | 218.65 |
| Concord Foundry Co., Manhole Covers | | 18.00 |
| Sullivan Machine Co., Steels | | 26.45 |
| A. H. Dutton, Sharpening Drills | | 3.75 |
| F. C. Freeman, Sharpening Drills | | 49.60 |
| Frank Fifield, Boots | | 7.30 |
| Lebanon Granite Co., Sharpening Drills | | 11.75 |
| Other | | 3.60 |
| | | <hr/> |
| | | \$5,758.15 |
| Tiling Sold | \$22.55 | |
| Outside Labor | 5.00 | |
| Labor for Precinct | 230.60 | |
| | <hr/> | |
| | | 258.15 |
| | | <hr/> |
| | | \$5,500.00 |

Sewer Construction

West Lebanon

Central Street

One Manhole and one Lamphole
 170 feet of 10 inch pipe
 Material excavated sandy marl requiring a gravel
 foundation.

Maple Street

Two Lampholes
 233 feet of 10 inch and 8 inch pipe
 Material excavated, loam and sand

Dana Street

One Manhole
 18 feet of 10 inch pipe
 Material excavated, loam and sand

Mack Avenue

Two Lampholes, two catchbasins and an inlet
 to a catchbasin on Dana Street.

500 feet of 10 inch pipe
Material excavated, loam and sand

Lebanon

Winter Street

One Manhole and one Lamphole

363 feet of 10 inch pipe

Material excavated, hard pan and bowlders and the hardest ledge to drill that has been found in excavating for Lebanon Sewers

Fairview Avenue

One Lamphole

335 feet of 10 inch pipe

Material excavated, hard pan and bowlders

Gerrish Court

One Lamphole

252 feet of 6 inch pipe

Material excavated, sand and gravel

Light Street

46 feet of 6 inch pipe

Material excavated, hard pan and bowlders

Mascoma Street

One Catchbasin

Elm Street

One Catchbasin and two Inlets

Hough Street

Two Catchbasins

West side of town hall, one Catchbasin and one Lamphole.

Respectfully submitted,

by A. B. Downs

SCHEDULE 26.

New Equipment

| | |
|---|----------|
| J. B. Filleul & Son, Snow Plow | \$685.12 |
| The Good Roads Machinery Co., Grader | 474.43 |
| Wetmore Savage Automotive Equipment Co., Jacks, etc. | 137.46 |
| Chas. Hvass Co., Tar Pouring Pot | 8.74 |
| Montgomery, Ward & Co., Emery Wheel | 9.65 |

| | |
|--|------------|
| Sullivan Machine Co., Steam Drill | 223.73 |
| Grafton County Electric Light and Power Company, Electric Motor | 41.20 |
| New England Road Machine Co., Sidewalk Plows | 177.56 |
| | <hr/> |
| | \$1,757.89 |

TOWN POOR

| | |
|------------------------|----------|
| L. A. Davis | \$650.56 |
| Joe Marcotte | 21.16 |
| Leon Bates | 8.00 |
| John Northrop | 8.00 |
| Wm. Stevens | 195.31 |
| Peter Beaupree | 50.00 |
| Mrs. Wilfred Plamondon | 146.00 |
| Mrs. Harold Goddard | 28.25 |
| Lovell Reynolds | 13.00 |

Total \$1,120.28

A. E. Lord, Overseer of the Poor.

COUNTY POOR

| | |
|---------------------|----------|
| Belle Jackson | \$379.92 |
| Ernest Franklin | 45.50 |
| W. S. Perry | 339.27 |
| Margaret Laport | 428.75 |
| Carrie Johnson | 198.50 |
| Frank Lynch | 1.66 |
| Zee Fortier | 20.36 |
| Marcus Mulford | 47.35 |
| C. Greenough | 25.02 |
| Elmira Bruce | 145.00 |
| Blanche Kristle | 31.25 |
| Emma Woodward | 57.27 |
| Margaret Durant | 479.62 |
| Clara Nourrie | 258.00 |
| Carroll Brooks | 160.44 |
| Selym Amell | 54.26 |
| Geo. Blake | 14.00 |
| Raymond St. Francis | 25.00 |
| Kenneth Macie | 40.00 |
| Peter Ducharme | 30.00 |
| Florence Healey | 30.00 |
| Mrs. Arthur Valley | 29.00 |
| Mrs. Greene | 45.00 |

| | |
|----------------------------|------------|
| Frank Lajoie | 43.03 |
| Mrs. Henry Greene | 10.00 |
| Mrs. Percy Cotting | 85.50 |
| Fred Russell | 33.00 |
| Edwin Shaw | 3.82 |
| Jim Fagan | 4.00 |
| Fred Morfitt | 9.41 |
| Rollie Morfitt | 5.00 |
| Mrs. Antoine Castonguay | 8.75 |
| John Kimball | 3.99 |
| Frances Lary, (Baker Case) | 129.69 |
| John Smith | 8.50 |
| Julian MacNeil | 3.00 |
| Harry Jolein | 7.00 |
| Gertrude Sanborn | 8.00 |
| Healey Boy | 40.00 |
| Bill Stevens | 10.00 |
| | <hr/> |
| Total | \$3,297.86 |

A. E. Lord, Overseer of the Poor.

**VIOLATIONS PROSECUTED BY THE COURT
AND POLICE DEPARTMENT**

During the Year 1927

| | |
|----------------------------------|-----|
| Motor Vehicle Violations | 96 |
| Illegal Possession | 26 |
| Assault | 18 |
| Non-support | 7 |
| Drunk | 56 |
| Trespass | 2 |
| Disorderly Conduct | 16 |
| Failure to return after accident | 3 |
| Peddling without license | 1 |
| Evading Taxi-fare | 2 |
| Larceny | 7 |
| Manufacturing Liquor | 5 |
| Rape | 1 |
| Attempted Rape | 1 |
| Resisting Officer | 2 |
| Altering Check | 1 |
| Police Regulations | 6 |
| Selling Liquor | 3 |
| Fraudulent Representation | 1 |
| Perjury | 1 |
| Discharging Gun | 1 |
| Transportation of Liquor | 2 |
| Concealed Weapons | 1 |
| Operating Gambling Machine | 4 |
| Manslaughter | 1 |
| Shooting Person | 1 |
| Concealing Stolen Property | 1 |
| Disposing of Mortgaged Property | 2 |
| | 268 |
| Tramps Lodged | 366 |

**Cost of Maintaining the Police Department
For the Year Ending Jan. 31, 1928**

Paid Officers:

| | |
|-------------------------------|----------|
| Lawrence F. McGovern received | \$190.00 |
|-------------------------------|----------|

| | | |
|---|----------|------------|
| Leon F. Copp | received | 1,680.00 |
| Albert Barrett | received | 414.90 |
| Edgar Carpenter | received | 1,701.00 |
| P. J. Walsh | received | 1,691.10 |
| Daniel Hagerty | received | 1,102.95 |
| Nelson F. Stacy | received | 153.35 |
| J. Albert Heath | received | 23.15 |
| George U. L. Leavitt | received | 52.20 |
| Andrew W. Benjamin | received | 206.00 |
| E. W. Goodhue | received | 311.65 |
| Louis J. Bresett | received | 44.00 |
| | | <hr/> |
| | | \$7,570.30 |
| Extra Officers for the Circus and for Fair Week | | \$170.90 |
| Labor Painting Traffic Lines | | 96.65 |
| Trucking | | 1.50 |
| Telegram | | .71 |
| Paid for Taxi Hire | | 47.50 |
| | | <hr/> |
| | | \$7,887.56 |
| Supplies | | 133.48 |
| Telephone Calls | | 66.25 |
| Expense to Convention of the Chiefs of Police at Portsmouth, N. H. | | 7.50 |
| | | <hr/> |
| | | \$8,094.79 |

REPORT OF TAX COLLECTOR

| | | |
|--------------------------|-------------|-------------|
| 1924 Taxes Due Town | \$95.55 | |
| Interest | 12.51 | |
| | | \$108.06 |
| Paid Treasurer | | 108.06 |
| 1926 Taxes Due Town | \$13,340.74 | |
| Added Taxes, polls | 22.00 | |
| Interest Collected | 504.49 | |
| | | \$13,867.23 |
| Paid Treasurer | \$13,816.29 | |
| Overtaxes and abatements | 50.94 | |
| | | \$13,867.23 |

Report of 1927 Taxes

| | | |
|------------------------|--------------|--------------|
| Assessed Taxes | \$308,286.37 | |
| Added Taxes, Poll, 341 | 682.00 | |
| Added Taxes, Property | 1,155.03 | |
| Interest | 65.21 | |
| | | \$310,188.61 |
| Paid Treasurer | \$289,663.08 | |
| Discounts | 4,467.34 | |
| Over-taxes and | | |
| Abatements | 2,428.99 | |
| Uncollected Taxes | 13,629.20 | |
| | | \$310,188.61 |

I wish to state that prior to 1927, there are no taxes which were committed to me for collection, out-standing.

The \$13,629.20 out-standing on 1927 taxes as of January 31, 1928 represents approximately four per cent of the total assessment.

This out-standing balance of uncollected taxes is always cleaned off the collector's books in the Spring when he advertises his taxes out-standing after December 1st, of the year of assessment.

Respectfully submitted,

Francis J. Roderer, Collector.

REPORT OF TOWN TREASURER

Receipts

| | |
|--------------------------------------|------------|
| Cash on hand beginning of year | \$4,979.02 |
| F. J. Roderer, Collector, 1924 taxes | 108.06 |
| F. J. Roderer, Collector, 1925 taxes | 23.87 |
| F. J. Roderer, Collector, 1926 taxes | 13,816.29 |
| F. J. Roderer, Collector, 1927 taxes | 289,663.08 |
| J. C. Smith, auto tax | 14,248.38 |
| J. C. Smith, dog tax | 1,209.11 |
| Municipal Court | 2,620.58 |
| Selectmen | 32,053.16 |
| Interest on bank deposit | 668.18 |
| Temporary loans | 68,000.00 |

\$427,389.73

Payments

| | |
|--|------------|
| 1926 Orders from Selectmen | \$6,131.13 |
| 1927 Orders from Selectmen | 417,618.29 |
| Discount (not included in 1927 orders from Selectmen) | 1,156.25 |
| Cash on hand Feb. 1, 1928 | 2,484.06 |

\$427,389.73

A true copy attest,

C. Elbert Dole.

DOG TAX

| | |
|-------------------------|------------|
| Total amount collected | \$1,309.31 |
| Less Fees | 100.20 |
| | <hr/> |
| Paid Treasurer | \$1,209.11 |
| Number of dogs licensed | 501 |
| Males and Spayed | 429 |
| Females | 72 |

J. C. Smith, Town Clerk.

REPORT OF MILK INSPECTION

The annual report for the Town of Lebanon for the past year on the milk ordinance shows the producers are as usual giving the town people a clean product, none running below the statutory minimum of composition and show evidence of being produced under cleanly conditions.

No milk is being sold in Lebanon that does not come from Tuberculin tested cattle, this being the first town in the State that passed a milk ordinance requiring inspection of milk, which has been adopted throughout the State until nearly every town of any size now have the same requirements.

W .B. Mowers, Milk Inspector.

HOSPITAL REPORT

February 20, 1928

During the year beginning February 1, 1927 and ending January 31, 1928, the two free beds in the Mary Hitchcock Memorial Hospital, at Hanover, N. H., for the residents of the Town of Lebanon, have been occupied seven hundred, nine days; twenty-seven people having been given the use of the same,

James A. Hamilton, Superintendent

HEALTH OFFICER'S REPORT

Never before in memory has Lebanon been so free from contagious disease as it is now.

Reports show that there is only one case of scarlet fever and no cases of measles or diphtheria in town.

Throughout the summer and fall Lebanon was unusually free from contagious diseases of every kind.

An investigation to better garbage and rubbish disposal is under way.

H. B. Hazen, M. D.,
Health Officer.

WEST LEBANON PLAYGROUND REPORT

| | | |
|-----------------------------------|---------------------|---------|
| | West Lebanon, N. H. | |
| | January 12, 1928 | |
| Playground Appropriation | | \$50.00 |
| Cash from last year | | 10.00 |
| | | <hr/> |
| | CONTRA | |
| Paid Merrill Austin, rent of land | | \$45.00 |
| Labor on land | | 10.00 |
| Cash on hand | | 5.00 |
| | | <hr/> |
| | | \$60.00 |

R. C. True, Agent.

Flags:

LIBRARIAN'S REPORT

| | |
|----------------------------------|------|
| Accession of Books | 224 |
| Seventeen of these were gifts | |
| Present number of bound volumes | 9243 |
| No. of books discarded | 55 |
| No. of books out at present time | 745 |

CIRCULATION FOR YEAR

| | |
|---------------|-------|
| Fiction | 13776 |
| Juvenile | 6855 |
| • Non-fiction | 21.60 |
| | 22719 |

Money Received and Expended

| | |
|------------------------------|----------|
| Cash on hand Feb. 1, 1927 | \$14.46 |
| Received for fines and books | 114.37 |
| | <hr/> |
| | \$128.83 |

Money Paid Out

| | |
|------------------|----------|
| To Treasurer | \$60.00 |
| Library Expenses | 65.03 |
| Cash on hand | 3.80 |
| | <hr/> |
| | \$128.83 |

Respectfully submitted,

Emma M. Morris, Librarian.

VITAL STATISTICS

1927

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Jan. 8. Coleen Norma Roy, Jesse Roy and Selinda Lapan
- Jan. 13. Barbara Mary Bailey, Henry S. Bailey and Myrtle Harris
- Jan. 18. Elizabeth Gladys Conners, Percy E. Conners and Emmiline Demers
- Jan. 15. Robert Ray Coutermarsh, Walter Coutermarsh and Alice Allard
- Jan. 16. Mona Alida Dolloph, Verne Dolloph and Nora Tourville
- Jan. 17. Shirley Marilyn Lajoie, Frank Lajoie and Cora Guyer
- Jan. 30. Natalie Mae Dutile, Edward Dutile and Clara M. Monica
- Jan. 30. Constance Mary Rousseau, Raoul E. Rousseau and Alna M. Picard
- Jan. 30. Robert Lester Follensbee, Lester A. Follensbee and Doris L. Rogers
- Feb. 4. Carmino Romano, John Romano and Polcaro
- Feb. 5. Morris Arthur Chamberlain, Ralph Chamberlain and Gertrude E. Cole
- Feb. 7. Armand Gerard Marcotte, Jos. E. Marcotte and Lydia Rancourt
- Feb. 9. Barbara Jaqualine Graves, Harry Graves and Mattie Day
- Feb. 9. Andrew Raymond Boisvert, Wm. Edward Boisvert and Emma Lachance
- Feb. 9. Edwin William Curtiss, Edwin J. Curtiss and Susan E. Hubbard

BIRTHS

1927

**Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Feb. 15. Blanche Elene Moffett, August Moffett
and Rose A. Hamel
- Feb. 16. Margaret Muriel Natalie Goodell, John
C. Goodell and Julia O. Stevens
- Feb. 20. Norman Edward Fontaine, Albert W. Fon-
taine and Flora V. Contois
- Feb. 22. Gordon Eugene Oliver, Alfred Oliver and
Gertrude Garipay
- Feb. 22. Raymond Aristide Daigle, George R. Dai-
gle and Gladys H. Lontine
- Feb. 23. Kenneth Irving Baker, Harold C. Baker
and Pearl E. Trefry
- Feb. 27. Kenneth Frank Harrington, George Har-
rington and Addie LaPan
- Feb. 28. Theresa Maxine Dean, Bert Dean and
Marrion Barnes
- Mar. 3. Loretta Frances, Martin A. Harwood and
Beatrice Partridge
- Mar. 5. Raymond Theofile St. Francis, Raymond
St. Francis and Evelyn Macey
- Mar. 6. Francis Jean Dessert, Henri J. Dessert and
Marie Lambert
- Mar. 9. Denise Blanche Marcoux, Ovila P. Mar-
coux and Blanche LaRouche
- Mar. 12. Mildred Elizabeth Pope, Malcolm E. Pope
and Vivian Lahonis
- Mar. 15. Theresa Alice LeBlanc, Leo L. LeBlanc
and Armilina Berube
- Mar. 14. Thelma Avis Hewes, Fred C. Hewes and
Ida Angell

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Mar. 14. Patricia Marie Lavalley, John Lavalley
and Natie Day
- Mar. 17. Robert Edwin Lee, Clifton Lee and Daisy
Putney
- Mar. 18. Lucille Elaine, William Bomhower and
Armelia Arcand
- Mar. 23. Shirley May Hutchins, William A. Hut-
chins and Ruth E. Chase
- Mar. 28. Barbara Eileen, Arnold Racine and Gladys
Thurston
- Mar. 28. Geraldine Marie Louzier, Lorenze J. Lou-
zier and Olive E. Cavell
- Mar. 29. Margaret Emily Bennett, Albert Bennett
and Catherine Reynolds
- Mar. 30. Neal Gordon Flynn, Patrick J. Flynn and
Glenna W. Collins
- Mar. 31. Dorthias Marie Russell, Fred E. Russell
and Alice Fallen
- Apr. 7. Joseph Albert Rene, Charles Duto and
Cecelia Botin
- Apr. 7. Janice Ann Penney, Andrew T. Penney and
Irene Casey
- Apr. 8. Barbara Jean Clary, Arthur Clary and
Luella M. Frye
- Apr. 11. Marie Theresa, J. Adelard Belisle and
Antoinet Beauregard
- Apr. 19. Anita Beatrice Pauze, John Pauze and
Eugenie Clement
- Apr. 20. Cecilia Constance LeBrun, Leo L. LeBrun
and Fernande Racine

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Apr. 21. Elaine Elizabeth Ouelette, Leo A. Ouelette and Elizabeth Brennan
- Apr. 24. William Francis Gilman, Earl L. Gilman and Ella L. Higgins
- Apr. 26. Floyd Albert Gauthier, Frank A. Gauthier and Edna B. Rowell
- Apr. 30. George John Goodell, Holmes Randlett and Lottie C. Goodell
- May 2. Marjorie Phyllis Dudley, Harley A. Dudley and Velma Sanborn
- May 12. Maurice Joseph Gauthier, Joseph F. Gauthier and Mary Gardner
- May 12. Theresa Gladys Carter, Ambrose Carter and Alfona Renney
- May 13. Ruth Evelyn Valley, Arthur J. Valley and Eva M. Seace
- May 13. Gerard Norman Tremblay, Albert C. Tremblay and Mary Ann Gagnon
- May 14. Robert Joseph Jettie, Regis Jettie and May Allard
- May 14. Lockwood Clyde Clifford, Clyde Clifford and Alice Meyers
- May 30. Paul Glenn Tucker, Raymond Tucker and Beulah Sterns
- May 31. Delmar Raymond, Basil Thibideau and Effie S. Moran
- June 7. Forrest William, Fred Johnson, and Ella Woodward
- June 10. Stanley Wilfred, Felix Magonis and Florence Bushey

- June 17. Eleanor Mabel Cook, John Cook and Beulah Cheney
- June 19. Arlene Marion Briggs, Stanley H. Briggs and Vietta M. Niles
- June 21. Arlene Rose Sanford, Ernest F. Sanford and Mae Flint
- June 24. Claire Leone Desparte, Leo L. Desparte and Clara Laliberte
- July 3. Arthur Charles Chandler, Arthur C. Chandler and Helen Hodgman
- July 14. Lewis Edward Bennett, Lewis H. Bennett and Flossie D. Seace
- July 15. Arthur Everett Dimond, Walter H. Dimond and Alice Eastman
- July 23. Marjorie Louise Pratte, Emile E. Pratte and Harriette Hurlburt
- July 18. Marion Lilla Gault, Ernest H. Gault and McCormick
- July 20. Howard William Blood, Leon W. Blood and Fern E. Thomas
- July 22. Gloria Jeannette Clark, Paul W. Clark and Eliette Carrigan
- Aug. 3. Harold Ethan Brown, Jr., Harold E. Brown and Alice Clement
- Aug. 4. DePalo, Joseph B. DePalo and Muriel Foley
- Aug. 4. Helen Millicent Towle, William J. Towle and Arline Lindsay
- Aug. 10. Mary Margaret Gunn, Edward Gunn and Mary McNamara
- Aug. 11. Gordon Paul Courtemanche, C. L. Courtemanche and L. Godin
- Aug. 11. Cassie Alma Beebe, Thomas E. Beebe and Cassie Bell

- Aug. 12. Paul Wilfred Audette, Oscar L. Audette
and Andriene Demers
- Aug. 18. Bernice Annatte Ingalls, Hazen Ingalls
and Ruth Cutler
- Aug. 21. John Casewell, Stephen Casewell and
Elizabeth McNamara
- Aug. 23. Oscar Roland Packard, Archie A. Pack-
ard and Elsie C. White
- Aug. 25. David Arthur Drake, Leonard W. Drake
and Ruby Clupper
- Aug. 31. Madylin Edith Spear, Lewis D. Spear and
Edith Gardner
- Aug. 31. Earl Louis Nolet, Louis Nolet and Lydia
Sanville
- Sept. 8. Charles Edgar Lower, Bert Lower and
Marion Gracie
- Sept. 18. Marjorie Cecelia, Elroy Pollard and
Gladys Goodwin
- Sept. 27. John Adolard Cantlin, Donald E. Cantlin
and Gladys V. Duplessis
- Sept. 30. Richard Hove Sanborn, Otis Sanborn and
Grace Perkins
- Oct. 3. Frank Joseph Nichols, Frank G. Nichols
and Ethel M. Marshall
- Oct. 9. Joseph Edward Isadore, Edward Guay, and
Eva Jacquis
- Oct. 9. Lenora Dorothy Follensbee, Leonard Fol-
lensbee and Alberta Renney
- Oct. 10. Richard Riley Morse, Edward R. Morse
and Edith Churchill
- Oct. 12. Joseph Eugene Armor Beaupree, Peter
Beaupree and Emiline Crate
- Oct. 20. Raymond Frederic Gracie, Russell N.
Gracie and Cora Mooney

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Oct. 23. Richard Paul Tremblay, Isidore Tremblay
and Blanche Gagnon
- Oct. 25. Joseph Adelard DeCato, Adelard DeCato
and Florence Laporte
- Oct. 27. Geraldine Rita Roy, Harold Roy and
Blanche Kimball
- Nov. 1. Phillias Hilaire Dutille, Phillias O. Dutille
and Gladys M. Carter
- Nov. 1. Regonal James Ploof, Charles Ploof and
Alice McComb
- Nov. 3. Dorothy Marie Messier, Kenneth Messier
and Gladys Hamel
- Nov. 6. Robert Miller Moore, George E. Moore and
Janet Miller
- Nov. 7. Dorean Elizabeth Allen, James A. Allen
and Alice Derby
- Nov. 8. Walter Andrew Wilkinson, Walter W. Wil-
kinson and Lulu Woodward
- Nov. 10. Edmond Gilbert Goodwin, Earl Goodwin
and Marie Tourville
- Nov. 19. Joseph Laurent William Boutin, Henri
Boutin and Rose LaCours
- Nov. 21. Norman Richard Hamel, Alfred Hamel
and Inez Labbie
- Nov. 26. Daniel Henry O'Day, Henry J. O'Day and
Beatrice Leavitt
- Dec. 4. Marjorie Gay Manley, Rauph Manley and
Nellie Christopher
- Dec. 4. Jean Ruppel Parker, A .C. Parker and
Helen E. Roberts

BIRTHS**1927****Date, Name of Child, Name of Father and Maiden
Name of Mother**

- Dec. 9. Ronald Eugene Sanborn, Harry Sanborn
and Evelina Dion
- Dec. 17. Walter John Patterson, Wm. P. Patterson
and Victoria Clement
- Dec. 22. Valeda Regis Ryan, Benson O. Ryan and
Doris I. Dudley

MARRIAGES**1927****Date, Where Married, Names of Parties, and Name
of Person Performing Ceremony**

- Jan. 3. In Enfield; Walter Albert H. Lachance and Flora Douville; Leonard J. Geisel
- Jan. 13. In Lebanon; Alfred Michal Jobin and Lola Irene Meacham; Howard H. White
- Jan. 17. In Lebanon; Maurice J. Painchaud and Ruth Libbey; James J. Hogan
- Jan. 17. In Lebanon; George Willette and Ida Clogston; Howard H. White
- Jan. 17. In Lebanon; George Ralph Bean and Lena LaBombard; James J. Hogan
- Jan. 18. In Lebanon; Oliver Lambert and Stella Hartford; John W. Barker
- Jan. 31. In West Lebanon; Richard James Whitney and Elizabeth Eva Coutermarsh; Rev John Sliney
- Jan. 31. In Monroe; Rufus Eugene Chase and Elizabeth Johnson; Rev. George Thomas
- Feb. 12. In Lebanon; Justin Morrill Dutton and Hazel Hill; Rev. John W. Barker
- Feb. 24. In Lebanon; George Grenier and Lillian Truelove; Ralph L. Bean, J. P.
- Feb. 28. In Lebanon; Joseph Gauthier and Mary Gardner; Rev. James J. Hogan
- Mar. 5. In Hanover; George Edward Ashe and Florence Emerson Muzzey; Rev. Roy B Chamberlin
- Mar. 5. In Lebanon; Victor J. Downing and Sadie Ada Muzzey; Rev. James J. Hogan
- Mar. 27. In Lebanon; Clarence L. Shaw and Ethel May Hyde; Rev. John W. Barker
- Apr. 17. In Lebanon; Errol Clinton Perry and Pricella Benson; Rev. John W. Barker

MARRIAGES**1927****Date, Where Married, Names of Parties, and Name
of Person Performing Ceremony**

- May 12. In West Lebanon; Harry N. Higgins and Emerline A. Johnson; Rev. Maurice J. Duncklee
- May 14. In Claremont; Earl Clifton Cone and Lila E. Hosking; Rev. Leland G. Chase
- May 14. In Hanover; Chester Herman Sanderson and Fredith Caswell; Rev. Allen W. Clark
- May 11. In Lebanon; Ernest E. Dowse and Isabella Ann C. Silloway; Rev. John W. Barker
- May 29. In Lebanon; Harry B. Biathrow and Jessie L. Howe; Rev. Frank P. Fletcher
- May 29. In Lebanon; George Alfred Copp and Dorothy Evelyn Bagley; Rev. Howard H. White
- May 30. In Lebanon; Howard Andrew Marshall and Lutie Alberta Wylie; Rev. Frank P. Fletcher
- June 1. In Lebanon; Arthur Joseph Brodzensky and Pearl Bouchier; Rev. James J. Hogan
- June 8. In Lebanon; Lloyd Merrill Markley and Eva Mae Dupray; Rev. E. Chandler Garfield
- June 11. In Claremont; Angelo Diversi and Deborah Emly Shurtleff; Rev. Clarence E. Etsler
- June 12. In Lebanon; Burton H. Whittier and Pauline Hapgood; Rev. John W. Barker
- June 20. In Lebanon; John Francis Gorey and Marie Elizabeth Mannis; Rev. J. F. E. Belanger

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- June 20. In Lebanon; Harry C. White and Elizabeth Florence Provenchier; Rev. James J. Hogan
- June 20. In Lebanon; Howard S. Pollard and Margaret Provenchier; Rev. James J. Hogan
- June 20. In Lebanon; Sidney R. Monroe and Edna Coutermarsh; Rev. James J. Hogan
- June 22. In Lebanon; Vernon Field and Pearl Verreto; Rev. Howard H. White
- June 25. In Lebanon; Ralph Allen Morgan and Dorothy Gladys Kenyon; Rev. Howard H. White
- June 27. In Lebanon; Bernard E. Forrest and Irene C. Merchant; Rev. James J. Hogan
- June 27. In Lebanon; Edward Joseph Sanborn and Alice Elizabeth Banagan; Rev. James J. Hogan
- July 4. In Lebanon; Edgar Allard and Mary Blanche Jette; Rev. James J. Hogan
- July 7. In Meriden; Clyde L. Greenwood and Florence A. Wilmot; Rev. Noble O. Bowlby
- July 7. In Lebanon; Herbert A. Stevens and Ruth Lizzie Laber; Rev. Howard H. White
- July 7. In Lebanon; Albert Joseph Dubuque and Vera May Camron; Rev. James J. Hogan
- July 18. In Lebanon; Alvah Smith Coburn and Lottie D. Cutting; Rev. Howard H. White
- July 25. In Enfield; Clarence W. Dunham and Avis O. Day; Rev. H. S. Frye
- Aug. 1. In Lebanon; Wilfred Joseph Tremblay and Jeanne Mary Boisvert; Rev. Eugene Belanger

MARRIAGES

1927

Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Aug. 20. In Lebanon; Robert S. Stevens and Margaret L. Smith; Rev. Frank P. Fletcher
- Aug. 25. In West Lebanon; Clyde Foster Henry and Rose Eva Gagnon; Rev. Maurice J. Duncklee
- Sept. 5. In Lebanon; Wesley W. Birch and Alexina A. Pageau; Rev. Eugene Belanger
- Sept. 12. In Bristol; Charles H. Jones and Bernice Harrington O'Reiley; Rev. Wm. T. Thistle
- Sept. 12. In Lebanon; Albert Edward Couture and Regina Cecila Beliveau; Rev. James J. Hogan
- Sept. 14. In Lebanon; William Plastridge and Etta Spinney; Rev. John W. Barker
- Sept. 26. In Lebanon; Modeste Joseph Dupuis and Fernande Annette Carignan; Rev. James J. Hogan
- Oct. 3. In Claremont; Harold Herbert Sanders and Dorothy Baldwin; Rev. F. J. Andrews
- Oct. 7. In Lebanon; Roy D. Keene and Genevieve Rice; Rev. James J. Hogan
- Oct. 7. In Lebanon; Louis L. Heureux and Marion H. Freeman; Rowland B. Jacobs, J. P.
- Oct. 8. In Lebanon; Roy E. Shepard and Irene Wing
Rev. Frank P. Fletcher
- Oct. 8. In Lebanon; Jack McGee, Jr., and Margaret Kelley; Rev. Frank P. Fletcher
- Oct. 9. In Lebanon; Bernard A. Painchaud and Myrtle E. Follansbee; Rev. James J. Hogan
- Oct. 10. In Lebanon; Lucien Rheault and Juliette Matton; Rev. J. Belanger

MARRIAGES**1927****Date, Where Married, Names of Parties, and Name
of Person Performing Ceremony**

- Oct. 10. In Lebanon; Henry E. Day and Jeannette LeBlanc; Rev. J. F. Belanger
- Oct. 12. In Canaan; Henry James O'Day and Beatrice Leavitt; Edward Barney, J. P.
- Oct. 12. In West Lebanon; B. Hayden Wood and Mary A. Fluray; Rev. Maurice J. Duncklee
- Oct. 17. In Lebanon; Joseph C. Williams and Irene Fontaine; Rev. James J. Hogan
- Oct. 17. In Lebanon; Larry Mikowski and Eva Cote
Rev. J. F. E. Belanger
- Oct. 24. In Lebanon; John Richard Chambers and Eva Monica; Rev. J. F. E. Belanger
- Oct. 29. In Lebanon; Alphonse Camiron and Ida Lessard; Rev. J. F. E. Belanger
- Nov. 12. In Lebanon; Eldores J. LeBrun and Mertle Arline Keniston; Rev. James J. Hogan
- Nov. 21. In Lebanon; Irvin Lawrence Fontaine and Julia E. Fontaine; Rev. James J. Hogan
- Nov. 24. In Lebanon; George Edward Picard and Arline A. Daigle; Rev. James J. Hogan
- Nov. 26. In Etna; Presby H. Gale and Doris Marcia Hoyt; Rev. Frank P. Fletcher
- Nov. 29. In Lebanon; Daniel Edward Lahaye and Tresa Marion LeBrun; Rev. James J. Hogan
- Dec. 5. In Lebanon; Nicolas Philip Ide and Arme Cunningham Martin; Rev. E. Chandler Garfield
- Dec. 17. In Lebanon; William Joseph Kelley and Sylvia May Day; Rev. Frank P. Fletcher
- Dec. 23. In Lebanon; Jnoel Athias and Perle La-Chance; Rowland B. Jacobs, J. P.

MARRIAGES**1927****Date, Where Married, Names of Parties, and Name
of Person Performing Ceremony**

- Dec. 26. In Lebanon; Alfred Joseph Dulac and
Thelma Dubuque; Rev. James J. Hogan
- Dec. 26. In Lebanon; Ralph Joseph Healey and
Beatrice Ella Duplessis; Rev. James J.
Hogan
- Dec. 26. In Lebanon; Alfred Lester Goodell and
Alice M. Thibodeau; Rev. James J. Hogan

DEATHS

1927

Date, Name and Age

- Jan. 1. Mary W. Emerson, aged 72
Jan. 2. Loretta B. Hyde, aged 81
Jan. 8. Emma Silma Severance, aged 52
Jan. 9. James Barry, aged 71
Jan. 12. M. Jane Garrity Wills, aged 66
Jan. 18. Carrie E. Mould, aged 67
Jan. 28. Henry B. Hough, aged 86
Jan. 29. Joseph Coutermarsh, aged 76
Jan. 29. Fred P. Suprent, aged 24
Feb. 4. Gertrude Amanda Santy, aged 52
Feb. 6. Mrs. Harriet A. Clough, aged 86
Feb. 8. George M. Wills, aged 62
Feb. 11. William W. Preston, aged 83
Feb. 14. Horace French, aged 89
Feb. 16. David Deforge, aged 80
Feb. 20. Ella F. Martin, aged 75
Feb. 24. Mary G. Kinne, aged 90
Mar. 4. Pearl E. Baker, aged 34
Mar. 5. Carlos D. Smith, aged 87
Mar. 11. Rosemond A. Waterman, aged 75
Mar. 20. Louis R. Gonyea, aged 85
Mar. 20. Evelyne Boisvert, aged 79
Mar. 23. Rose Louise Ollivier, aged 22
Mar. 24. Edward J. Barney, Jr., 4 mo.
Mar. 28. Alexander Dawson, aged 75
Apr. 14. Joseph B. Wheeler, aged 76
Apr. 18. Maurice Chamberlin, aged 3 mo.
Apr. 20. Sarah Gonyea, aged 82
May 2. Alfred Joseph Beaulieu, aged 90
May 9. Eugene F. Wilmot, aged 74
May 10. Hattie A. S. Colston, aged 71
May 13. Herbert H. Bartlett, aged 59
May 15. Van Lora Russ, aged 66
May 15. Mrs. Thomas Manley, aged 67
May 18. Jane S. Gates, aged 81
May 22. Henry Yarrington, aged 68
May 25. Susan M. Praddex, aged 83
May 25. Olivine L. Houle, aged 67

DEATHS**1927****Date, Name and Age**

- May 28. Alcida J. Castonguay ,aged 36
June 4. Charles Carlisle ,aged 53
June 7. Maria Stevens Sargent, aged 88
June 8. Forrest William Johnson, aged 34 hrs.
June 20. Mary Ellen Flynn, aged 68
June 22. Emma Clegg, aged 66
July 8. Margaret Berryman ,aged 77
July 15. Darwin J. Babbitt ,aged 88
July 29. Charles Franklin Wells, aged 52
Aug. 23. Oscar Roland Packard ,aged 7 hrs.
Aug. 28. Anna E. Wiggin, aged 77
Sept. 4. Annie G. Preston ,aged 61
Sept. 5. Georgianna B. Ellsworth ,aged 59
Sept. 7. Artina Rose Sanford, aged 16 days
Sept. 5. Hattie M. Stacey ,aged 40
Sept. 24. Edward J. Labbie, aged 42
Sept. 28. Blanche C. Howe, aged 53
Oct. 3. Mrs. Mary E. Wilmot ,aged 72
Oct. 7. Alfred Dion, aged 77
Oct. 25. Joseph Henry Daigle, aged 58
Oct. 26. Michael C. Cunnan, aged 70
Oct. 28. Heneretta E. Pierce ,aged 78
Nov. 8. Marion Josephine Blake, aged 5
Nov. 10. Eugene Francis Godfrey, aged 79
Nov. 17. John Casewell ,aged 2
Nov. 27. Peter Landry, aged 76
Nov. 10. John Snellgrove ,aged 65
Dec. 5. Alice H. Day, aged 67
Dec. 16. Mrs. Delina Belisle, aged 68
Dec. 24. Daniel E. Bridgman, aged 58
Dec. 31. Sarah W. Page ,aged 93

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NOTE: Item on page 73

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| R. W. Whipple, Gravel for Back Road should read | 148.13 |
| R. W. Whipple, Gravel for Garage | 148.13 |

APR 17 1992

APR 24 1992