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ANNUAL REPORT

TOWN OF LANCASTER, N. H.

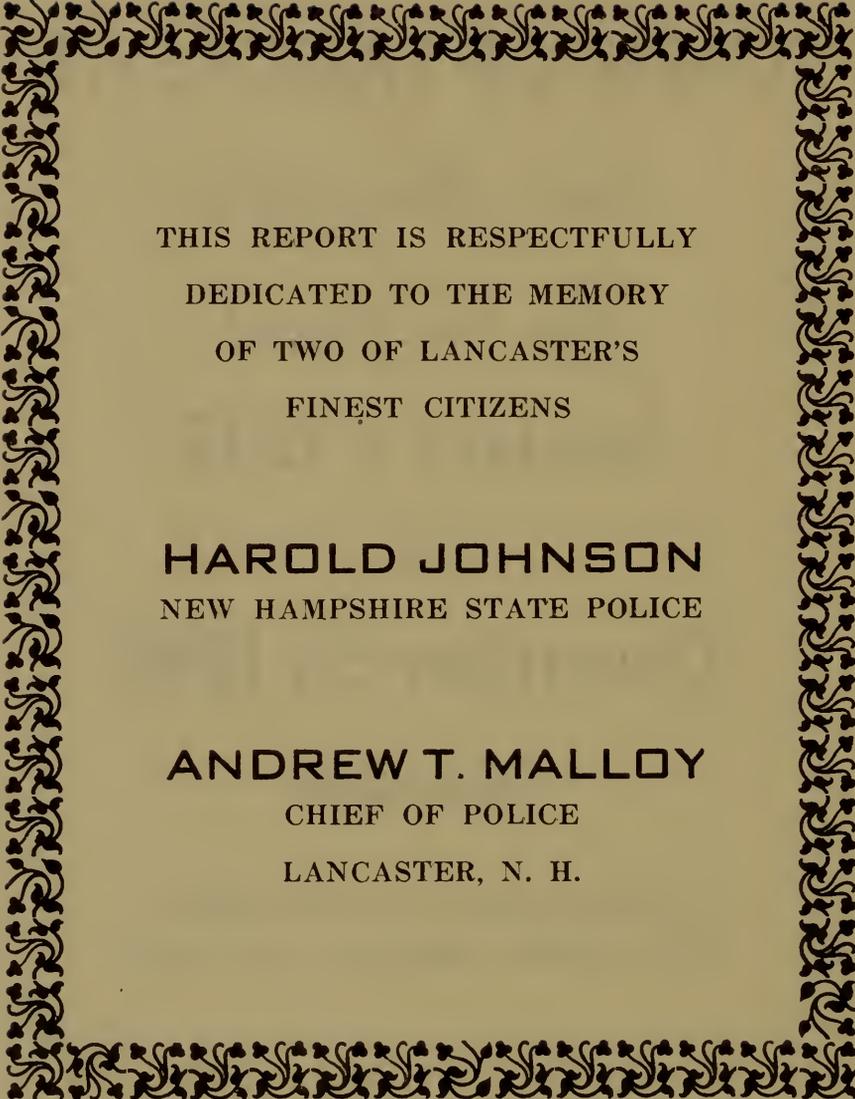
Cover Photograph: The Town Grader is shown winging back the snow banks along the Garland Road just below the Orrin Wentworth Farm in East Lancaster. Photograph presented to the town by WINSTON POTE, GORHAM, NEW HAMPSHIRE.

ANNUAL REPORT
of the
TOWN OF LANCASTER
New Hampshire
For the Period
January 1, 1948
to
December 31, 1948
Inclusive

WITH REPORTS OF LANCASTER'S
TWO SCHOOL DISTRICTS INCLUDED

THE DEMOCRAT PRESS
LANCASTER, N. H.

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1948

A decorative border with a repeating floral and scrollwork pattern surrounds the central text.

THIS REPORT IS RESPECTFULLY
DEDICATED TO THE MEMORY
OF TWO OF LANCASTER'S
FINEST CITIZENS

HAROLD JOHNSON
NEW HAMPSHIRE STATE POLICE

ANDREW T. MALLOY
CHIEF OF POLICE
LANCASTER, N. H.

TOWN OF LANCASTER

Town Officers

Moderator	Dr. Dana H. Lee
Selectmen	Mason S. Connary Leonard Savage Arthur F. Stickney
Town Manager	Allen L. Torrey
Town Clerk	Dorothy H. Cross
Town Treasurer	Dorothy H. Cross
Tax Collector	Frank L. Bailey Allen L. Torrey
Overseer of the Poor	Frank L. Bailey
Town Counsul	John E. Gormley
Health Officer	Dr. William M. Bronson
Supervisors of the Check List	O'Neil Twitchell Blake T. Schurman Albert J. Kenney Edna B. Haley Lester E. Moses
Cemetary Committee	Fred C. Congdon Emilie P. Shurtleff Jennie H. Twitchell
Library Trustees	Ethel McCarten Grace H. Bragg Rev. William H. Crouch
Trustees of Trust Funds	James L. Dow Enos G. Fay Daniel A. O'Brien

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Col. Town Spending
Committee

Dr. William M. Bronson
O. Leo Connary
Marion Balch
Sara Sherman
Margaret Guilmette
Carroll Stoughton
Harford A. Nay
Dr. James A. Ferguson
Roxanna McCarten

Emmons Smith Fund
Committee

Mary H. Carey
Mertrude M. Cleaveland
Enos G. Fay

Zoning Board of Adjustment

O. Leo Connary
Harry J. Whitcomb
John Barnes
John Gormley

Col. Town Investment
Committee

Harry J. Whitcomb
Herbert A. Moore
J. Wendell Kimball
O. Leo Connary
Daniel A. Sullivan
O'Neil Twitchell
Raymond W. McCaig

TOWN OF LANCASTER

Town Warrant

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lancaster in the County of Coos in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Lancaster on Tuesday, the eighth day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and to make appropriations of the same.

3. To direct how money raised for the above purposes be expended.

4. To see if the Town will vote to authorize the Selectmen to hire money on temporary notes in anticipation of taxes, covering period from March 8, 1949 to the Annual Meeting of 1950.

5. To see if the Town will vote to authorize the Selectmen to administer or dispose of any Real Estate acquired thru Tax Collector's deeds.

6. To see if the Town will vote to authorize the Selectmen to distribute the blank inventories at the time they examine and appraise the property to be taxed.

7. To see what action the Town will take regarding the report of the Veterans' Memorial Committee.

8. To see if the Town will authorize the Selectmen to sell the property known as the Bouchard Land located near the Lancaster-Whitefield Town Line.

9. To see if the Town will elect to approve of the inclusion of its officers and employees in the Employees' Retirement System of the State of New Hampshire, which system is provided for by Chapter 27-A of the Revised Laws, as inserted by Chapter 183 of the Laws of 1945, and as pro-

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vided by Chapter 201 of the Laws of 1945 and any subsequent amendments thereto and make an appropriation of five hundred dollars to cover the first year's expenses.

10. To see if the Town will vote to revoke and discontinue the Town Manager Plan as adopted at the Annual Town Meeting of 1948, as provided for by Chapter 55 of Revised Laws amended.

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

Given under our hands and seal, this 17th day of February, in the year of our Lord nineteen hundred and forty-nine.

MASON S. CONNARY,
LEONARD M. SAVAGE,
ARTHUR F. STICKNEY,

Selectmen of Lancaster.

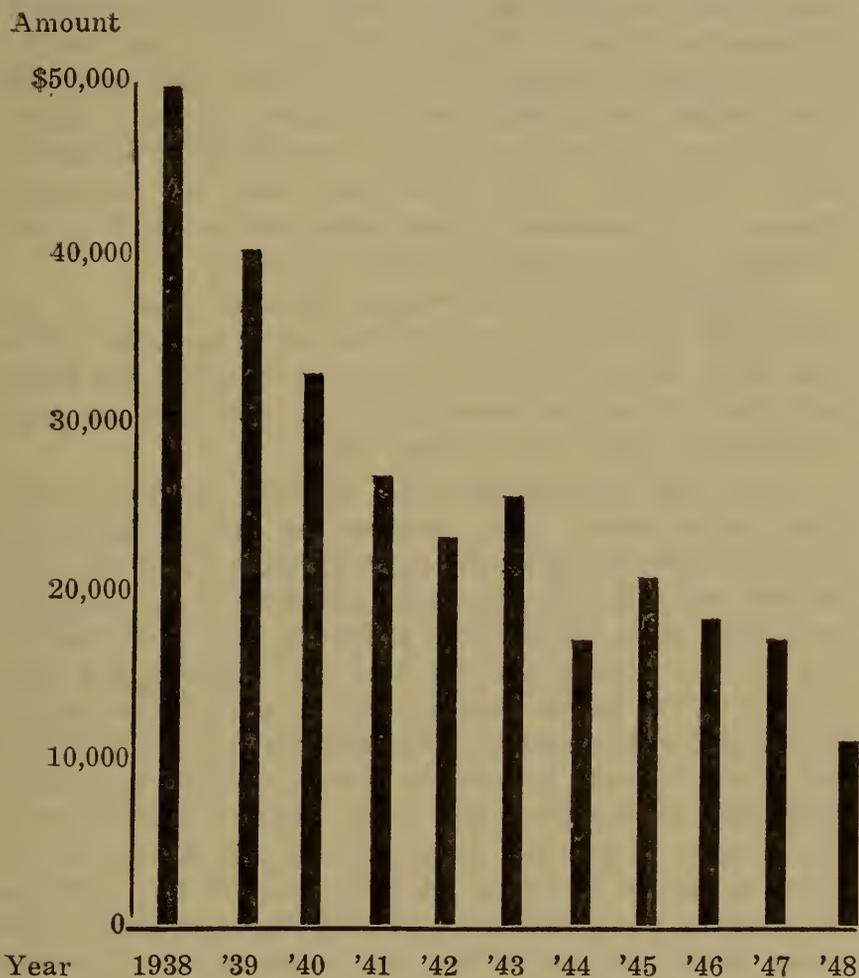
A true copy of Warrant—Attest:

MASON S. CONNARY,
LEONARD M. SAVAGE,
ARTHUR F. STICKNEY,

Selectmen of Lancaster.

TOWN OF LANCASTER

GRAPH SHOWING NET DEBT
TOWN OF LANCASTER



ANNUAL REPORT

Report of the Town Manager

This is your 1948 Town Report. Any changes which have been made in the composition of the report have been made in order to make the report more interesting to a greater number of citizens. The annual report is a strong weapon in our democratic tradition; it is the best opportunity the Town Officers whom you have intrusted with your government during the past year have of rendering an account of their stewardship. Since the year 1948 saw important changes in the structure of our town government it is very important that you study carefully this report.

Lancaster adopted the "Town Manager Plan" at the town meeting in March of 1948. The actual operation of the plan began May 5, 1948 when the first manager was sworn into office. Thus, for two-thirds of the year 1948 the town was operated under the manager plan.

I am well satisfied with the beginning we have made. Two major factors have governed my actions during the year. The first, the narrow margin by which the Town voted to come under the Manager Law; and second, the conditions as I found them when I first arrived in Lancaster. Regarding the first point, I felt that in a town where such a large portion of the voters were opposed or undecided regarding this change in government it was best for me to work slowly and conservatively in order to convince people they had a great deal to gain from this change and nothing to fear. I have sought to gain the cooperation of all citizens in the town. In regard to the second point, the existing conditions in Lancaster as I found them, I would like to say that a great many towns and cities do not turn to the manager plan until they are in a financial chaos. This was not true here, Lancaster was well off, its debt was low; its taxes, while burdensome, were not oppressive and its physical appearance was good. Lancaster did need closer supervision of its spending, its services and its records. It needed this supervision on a

TOWN OF LANCASTER

continuous day by day basis. It is along these lines that I have tried to work.

Throughout our nation, municipal budgets are steadily rising. As long as people demand more and more from their local government they can hardly expect lower taxes but they do expect to get their money's worth from the taxes they pay. If, under the Town Manager plan, we can give citizens the feeling their town is being operated in an efficient businesslike manner we have gone a long way toward better local government.

I wish to thank the Selectmen, the Advisory Board, the Budget Committee, other Town officers and the citizens of Lancaster who have helped to make this first trial period a success. Most of all I wish to thank the Town employees without whose cooperation anything I attempted to do would have failed.

Respectfully Submitted,

ALLEN L. TORREY,
Town Manager.

ANNUAL REPORT

Financial Report

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lancaster for the fiscal year ended December 31, 1948. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1948.

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

Norman P. Schauer,
Auditor.
C. David Sullivan,
Edward J. Ridar,
Accountants.

During the month of September, 1948 the books of the Town of Lancaster were audited by the Municipal Accounting Division of the State Tax Commission. This was a special audit ordered by the Tax Commission and not the same as the yearly audit after the close of the fiscal year. Below is a condensed copy of the letter of transmittal which we are required by law to print. There are several copies of this audit at the Town Office and anyone desiring to examine these may do so at any time.

Division of Municipal Accounting
State Tax Commission
Concord, New Hampshire

October 7, 1948

Board of Selectmen
Lancaster, New Hampshire
Gentlemen:

Submitted herewith is the report of an audit and exam-

TOWN OF LANCASTER

ination of the accounts of the Town of Lancaster which was made by this division. This audit covered the fiscal year ended December 31, 1947, and the period from January 1st to September 7th, 1948.

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Overseer of the Poor and Trustees of the Trust Funds.

The following is an analysis of the change in financial condition of the Town during the year 1947:

Decrease in Net Debt	
Long Term Notes Retired	\$2,320.49
Increase in Accounts Receivable	57.15
Tax Collector's Excess Credits	968.49
	<hr/>
	\$3,346.13
Increase in Net Debt	
Net Budget Deficit	\$1,495.79
Decrease in cash in hands of Officials	734.26
	<hr/>
	\$2,230.05
	<hr/>
Net Decrease	\$1,116.08

A net overdraft of appropriations of \$5,328.94 less a net revenue surplus of \$3,833.15, resulted in a net budget deficit of \$1,495.79.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances made from statements obtained from depository banks.

General Comments

Tax Accounts:

Because of the fact that the tax records were incomplete and somewhat inadequate, it was necessary to spend more time than is usually the case on this part of the audit. Actually the audit started at the point when the balance of the 1946 and previous years' taxes were committed to collector Bailey in April 1947. The tax warrant for the levy of 1947 was committed directly to collector Bailey. The recapitulation of the

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Collector's accounts, as of June 1, 1948, which is shown in Exhibit Q, indicates excess credits for the levies of 1946, 1945, 1944 and 1943, totaling \$966.49, and a credit deficiency for the levy of 1947 amounting to \$574.48, resulting in a net excess credit of \$392.01.

The third period was from June 1, 1948, the date on which the Town Manager assumed the duties of tax collector, to September 7, 1948, the date of the audit.

A complete verification of all uncollected and unredeemed taxes of the levies of 1947 and prior years, as per the collector's records, was made as of September 7th, 1948. This consisted of mailing notices to each taxpayer whose name appeared on the delinquent lists. Consequently the summary statements for the levies of 1947 and prior years, are subject to any change which may result from the return of the verification notices. You will be advised when such changes are made. In the absence of regular tax sale records, such records were made up on the standard form from information obtained from the Registry of Deeds and such office records as were available.

Most of the confusion in the tax accounts resulted from the lack of a properly maintained accounting system. To remedy this condition, the auditors have installed the standard form of Collector's Cash Book which provides for the segregation of property taxes, poll taxes and interest thereon as well as redemptions from tax sales by years of levy. The use of the standard report form which accompanies remittances from Collector to Treasurer, has also been adopted. The proper use of the standard forms should greatly simplify the tax accounting procedure, providing a means of balancing the accounts at any time as well as furnishing information necessary for adequate records at the end of the year. The Town Manager has also installed a system of serially numbered triplicate tax receipts which should prove helpful.

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

Yours very truly,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting
State Tax Commission

Norman P. Schauer, Auditor
Hugh J. Cassidy, Accountant

TOWN OF LANCASTER

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION Concord, New Hampshire

Board of Selectmen
Lancaster, New Hampshire
Gentlemen:

Feb. 24, 1949

Submitted herewith is the report of an audit and examination of the accounts of the Town of Lancaster which was made by this Division. This audit covered the fiscal year ended December 31, 1948.

Scope of Audit

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Col. F. L. Town Fund, Weeks Memorial Library, Overseer of the Poor, Public Health Nurse and Emmons S. Smith Relief Fund.

Financial Statements

Comparative Balance Sheets: Dec. 31, 1947—Dec. 31, 1948.

Comparative Balance Sheets as of December 31, 1947 and December 31, 1948, are presented in Exhibit A. As indicated therein the Net Debt decreased by \$6,216.64 during the year 1948.

Analysis of Change in Financial Condition

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein.

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1948, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net surplus of \$8,082.89, less a net overdraft of appropriations of \$4,194.36, resulted in a net budget surplus of \$3,888.53.

Summary of Receipts and Expenditures

A summary of receipts and expenditures for the fiscal year ended December 31, 1948, made up in accordance with the uniform classification of accounts, is included.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well

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as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the collector's records.

General Comments

The audit of the accounts of the Town of Lancaster by this Division was started on September 7th, 1948, acting under authority of Chapter 82, Section 27, of the Revised Laws of New Hampshire, which provides in part as follows:

"Audit on Motion of Commission. The commission may cause an audit to be made of the accounts of any city, town, school district, village district or precinct, as often as once in two years, or whenever conditions appear to it to warrant such audit. xxxxxxxx"

The audit made at that time covered the fiscal year ended December 31, 1947, and the period from January 1st to September 7th, 1948. A report of this audit was made to the Town by this Division under date of October 7th, 1948.

We subsequently received a request from the Town Manager, Mr. Torrey, to complete the audit up to the end of the fiscal year. This request was complied with and the audit made as of December 31, 1948. The report which is submitted herewith consequently covers the entire fiscal year of 1948 and the Exhibits have been prepared on this basis.

Tax Accounts

In our previous report of October 7th, 1948, we commented upon the inadequacy of the tax records and the confusion in the tax accounts resulting from the lack of a properly maintained accounting system. To remedy this condition the auditors installed the standard form of Collector's Cash Book which provides for the segregation of property taxes, poll taxes and interest, as well as redemptions from tax sales by years of levy. The use of the standard report form which accompanies remittances from Collector to Treasurer and furnishes similar information was likewise adopted.

As a result of verification notices which were sent to each taxpayer whose account appeared to be delinquent as of December 31, 1948, according to the Collector's records, we have received a large number of replies indicating that such

TOWN OF LANCASTER

taxes were actually paid prior to that date. This indicates that conditions which existed at the time of our previous audit have not been improved to any extent and that proper postings in the warrant book are not being promptly made after the payment of taxes. In fact the verification notices indicated that taxes in some cases had been paid several months prior to December 31, 1948, but were not credited in the Collector's records as late as February 8th, the date on which our last audit was made.

Exhibit titled "Summary of Tax Collector's Accounts as of December 31, 1948", indicates excess credits account of the tax warrants of 1948 and 1945 of \$618.64. Credit deficits on account of the tax warrants of 1947, 1946, 1944 and the tax sale account for the levy of 1947, amounted to \$425.75, making a net excess credit of \$192.89. The Collector was credited with all uncollected taxes, as indicated by his records, in balancing the warrants and arriving at the figures indicated herewith. Inasmuch as the verification notices which have been returned indicate that a substantial number of these reported uncollected taxes were actually paid prior to December 31, 1948, our summary figures of the Collector's accounts will be subject to change when the return of verification notices has been completed. You will be promptly notified of such changes.

It is again emphasized that in order to improve the present unsatisfactory condition in which the Collector's accounts and records were found the following procedure must be observed:

- (1) Daily entries of all tax collections and redemptions from tax sales in cash book.
- (2) Daily postings of all tax collections and redemptions from the cash book to the tax warrants and tax sale record book.
- (3) Accurate reports accompanying each remittance to the Treasurer, indicating property, poll taxes and interest and redemptions from tax sales by year of levy.

Conclusion

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

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

Yours very truly,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting
State Tax Commission

Norman P. Schauer,
Auditor.

C. David Sullivan,
Edward J. Ridar,
Accountants.

STATEMENT REGARDING LETTER

I should like to follow the above letter with a few comments on our Tax Collection. For many years the tax books of the Town of Lancaster were not kept with the accuracy necessary for good accounting. In order to correct the condition the Division of Municipal Accounting made a complete audit of the books in September of 1948. As Tax Collector I adopted every system and book which they recommended at the close of their first audit. From about the first of October until the end of the year this new accounting system was used. Unfortunately this changeover to the new system came at the busiest time of the year for the Tax Collector. Because of this reason some mistakes were made for which we are very sorry. There still remains a great deal of work to do.

There were committed to me many names which should not have appeared on our tax rolls at all. Many of these people were over the legal age for paying poll taxes, some had moved from Lancaster and others were deceased. It will be possible with the next year's tax books to omit many of these names.

No tax sales for the years 1946 and 1947 were held and I therefore had to hold these sales in order to clean up the unpaid taxes for these years. Again there were many cases where taxes had been redeemed and the Register of Deeds not notified of such changes and therefore the records were not corrected.

In regard to actual collections we have done very well. There was on January 1, 1948, \$15,976.73 of the 1947 tax levy. All but \$961.14 of this amount was cleaned up by the

TOWN OF LANCASTER

end of 1948. On the 1948 tax levy there was committed to me for collection a total of \$175,001.91. On December 31, 1948 only \$11,715.89 remained to be collected. This means 93.4 percent of the 1948 taxes were collected within the year of levy, a far better record than usual.

We regret that many citizens have been bothered with the verification slips from the State Tax Commission. This method of auditing tax records is far superior to any other method. It brings to light any mistakes which we have made, it brings out of date records to our attention in order that they may be corrected and most important of all, it brings in unpaid taxes which would have been very difficult to collect.

I would be the first to admit that our books were not yet perfect. Considering the condition of the books as I found them I feel we have made great progress. We should continue to have our audits made by the State Auditors in order that our books are kept in A-1 condition.

ALLEN L. TORREY,
Town Manager.

ANNUAL REPORT

Budget for 1949

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1949 to December 31, 1949 Compared with Estimated and Actual Revenue, Appropriations and Expenditures of the Previous Year January 1, 1948 to December 31, 1948.

SOURCES OF REVENUE

	Estimated Revenue 1948	Actual Revenue 1948	Estimated Revenue 1949
From State:			
Interest & Dividends Tax	\$ 4,000.00	\$ 7,866.27	\$ 5,000.00
Railroad Tax	500.00	730.63	500.00
Savings Bank Tax	2,000.00	2,756.54	2,000.00
Reimbursement a/c State & Federal forest lands	75.00	182.01	100.00
National Forest Reserve		5.12	
Reimbursement a/c Old Age Assistance		860.76	
From Local Sources Except Taxes:			
Business Licenses and Permits	115.00	110.00	155.00
Rent of Town Hall and Other Buildings	800.00	1,531.00	1,000.00
Motor Vehicle Permit Fees	4,500.00	6,991.95	6,000.00
Sale of Town Property		425.00	
From Local Taxes Other Than Property Taxes:			
Poll Taxes, Regular @ \$2	1,500.00	1,895.35	1,500.00
Nat. Bank Stock Taxes	650.00	607.85	600.00
<hr/>			
Total Revenue from all Sources Except Property Taxes	\$14,140.00	\$23,962.48	\$16,855.00
Amount to be raised by Property Taxes	73,576.68		76,097.40
<hr/>			
Total Revenues	\$87,716.68		\$92,952.40

TOWN OF LANCASTER

PURPOSES OF EXPENDITURES

	Appro. 1948	Actual Expend. 1948	Estimated Expend. 1949
Current Maintenance Expenses			
General Government:			
Town Officer's salaries	\$ 7,000.00	\$ 5,723.69	\$ 6,050.00
Town Officers' Expenses	1,700.00	2,589.51	2,350.00
Election and Registration			
Expenses	1,100.00	537.98	160.00
Municipal Court Expenses	200.00	200.00	400.00
Expenses Town Hall and other Town Buildings	3,000.00	4,689.71	3,675.00
Protection of Persons and Property:			
Police Department	5,500.00	6,299.70	4,200.00
Fire Department	1,000.00	1,031.04	1,350.00
Moth Exterm., Blister Rust	400.00	399.56	400.00
Health:			
Health Department, includ- ing hospitals	1,900.00	1,905.00	2,000.00
Vital Statistics	250.00	273.00	250.00
Sewer Maintenance	500.00	906.68	500.00
Highways and Bridges:			
Town Maintenance, Summer	32,000.00	35,528.23	28,500.00
Street Lighting	7,039.45	7,303.32	7,400.00
Town Road Aid	624.78	624.78	627.17
Libraries	3,200.00	3,550.00	5,000.00
Public Welfare:			
Town Poor	2,000.00	3,284.92	3,500.00
Old Age Assistance	7,000.00	6,780.76	6,500.00
Patriotic Purposes:			
Memorial Day and Veterans, Associations	75.00	75.00	75.00
Veterans' Memorial			2,000.00
Recreation:			
Parks & Playgrounds, incl. Band Concerts	1,550.00	1,456.59	1,920.00
Public Service Enterprises:			
Hospital			2,500.00
Cemeteries	275.00	275.00	300.00
Garbage Collection	600.00	500.04	500.00
Town Dump Maintenance			800.00

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Unclassified:			
Damages & Legal Expense	100.00	158.01	100.00
Advertising & Regional Associations	688.31	688.31	712.31
Interest:			
On Temporary Loans	300.00	408.36	350.00
On Long Term Notes	243.65	243.65	162.43
Depreciation Fund	1,000.00	1,000.00	1,500.00
Sidewalk Construction	500.00	1,033.38	500.00
Sewer Construction		1,091.76	1,450.00
Building, Town Cottage			1,500.00
New Equipment	4,000.00	4,536.41	3,400.00
Payment on Principal of Debt:			
Long Term Notes	2,320.49	2,320.49	2,320.49
Total Expenditures	\$87,716.68	\$90,779.81	\$92,952.40

TOWN OF LANCASTER

Selectmen's Report

Each spring the Selectmen of the Town of Lancaster make an appraisal of all the property in the Town of Lancaster in order to arrive at the total taxable valuation, an important factor in the makeup of your tax bill. Below is listed the report of the taxable property found by the Selectmen for the year 1948.

Selectmen's Report

Polls	1434 @ \$2.00	
Real Estate		\$2,923,562.00
Wood and Growing Timber		44,640.00
Asses	2	100.00
Horses	220	23,075.00
Cows	1432	159,535.00
Neat Stock	304	35,220.00
Sheep	100	1,201.00
Fowl	3200	3,550.00
Wood and Lumber		4,318.00
Gasoline Tanks and Pumps		3,930.00
Stock-in-Trade		480,639.00
Mills and Machinery		205,812.00
Electric Plants		257,083.00
Pipe Line		78,700.00
TOTAL VALUATION		\$4,221,365.00
Less Exemptions		94,770.00
TOTAL TAXABLE VALUATION		\$4,126,595.00
Valuation within Town School District		\$1,193,275.00
Valuation within Union School District		\$2,933,320.00
Total Needed to be Raised by Taxation		\$ 172,741.76

The 1948 taxable valuation represents an increase of \$504,492.00 over the 1947 valuation. New buildings made up a large part of this increase.

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BALANCE

Comparative Balance Sheets
Fiscal Years Ended December 31, 1947 and 1948

ASSETS

	Dec. 31, 1947	Dec. 31, 1948
Cash on Hand:		
Treasurer	\$ 4,062.40	\$ 21,045.02
Tax Collector	105.29	
Overseer of Poor	95.20	148.03
Road Agents	200.00	
Petty Cash Account		50.00
Accounts Due to Town:		
Due from State: Bounties	178.00	256.00
Other Bills Due Town:		
Rent of Town Hall	420.00	
Municipal Court Fees	340.65	270.00
Wood	30.00	
Sewer Connections	30.00	
Damage by Dogs	133.50	133.50
Lancaster Fire Precinct — Town		
Manager's Salary		500.00
Uncollected Taxes:		
Levy of 1948		11,715.89
Levy of 1947	15,976.73	961.14
Previous Levies	4,702.57	1,967.43
Unredeemed Taxes:		
Levy of 1947		912.84
Levy of 1946		198.29
Previous Levies	1,449.85	1,138.92
	<hr/>	<hr/>
Total Assets	\$ 27,724.19	\$ 39,297.06
Net Debt	16,662.13	10,445.49
	<hr/>	<hr/>
Grand Total	\$ 44,386.32	\$ 49,742.55

Comparative Balance Sheets
Fiscal Years Ended December 31, 1947 and 1948

TOWN OF LANCASTER

SHEET

LIABILITIES

Dec. 31, 1947 Dec. 31, 1948

Unexpended Balances of Special Appropriations:	Dec. 31, 1947	Dec. 31, 1948
Service Memorial	\$ 5,000.00	\$ 5,000.00
Sidewalk Construction	1,562.40	1,029.02
New Equipment	729.43	193.02
Town Officers' Salaries	560.50	
Airports		1,300.00
Depreciation Fund, New Equipment		1,000.00
Due to State:		
Special \$3.00 Poll Taxes:		
Uncollected, due State when coll.	586.00	411.00
Collected, not remitted to		
State Treasurer	299.00	380.00
Parking Meter Reserve Fund		1,526.37
Due to School District:		
1947-48 Appropriation	28,680.02	
1948-49 Appropriation		34,155.94
Dog Licenses		93.60
National Forest Reserve	7.50	12.62
Long Term Notes Outstanding:		
Trustees of Trust Funds	6,961.47	4,640.98
Grand Total	\$ 44,386.32	\$ 49,742.55

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Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1948

Receipts

From Local Taxes:	
Levy of 1948:	
Property Taxes	\$160,830.18
Poll Taxes	1,864.00
National Bank Stock	688.85
	—————\$163,383.03
Previous Years:	
Property Taxes	\$ 16,188.85
Poll Taxes, Reg. @ \$2.	686.00
Special @ \$3.	81.00
	—————\$ 16,955.85
Interest Received on Taxes	399.48
Tax Sales Redeemed	836.77
	—————\$181,575.13
From State:	
Interest & Dividend Tax	\$ 7,866.27
Raidroad Tax	730.63
Savings Bank Tax	2,756.54
Reimbursements a/c State & Federal Forest Lands	182.01
National Forest Reserve	10.24
Bounties	178.00
Reimbursements a/c Old Age Assistance	860.76
Fire Training	15.52
	————— 12,599.97
From Local Sources, Except Taxes:	
Dog Licenses	\$ 321.60
Business Licenses & Permits	110.00
Fines and Forfeits	

TOWN OF LANCASTER

Municipal Court		340.65
Rent of Town Property		1,531.00
Income from Trust Funds,		
Cross Park		88.00
Income from Departments:		
Police Department	\$ 30.00	
Highway Department	2,389.63	
Sewer Maintenance	60.00	
Sewer Construction	191.25	
		2,670.88
Income from Parking Meters		4,407.01
Registration of Motor		
Vehicles		6,991.95
		16,461.09
 Receipts Other than Current Revenue:		
Temporary Loans	\$ 45,000.00	
Refunds:		
Town Officers' Expenses	\$ 218.92	
Interest, Temporary Loan	2.71	
Sale of Town Property	2,404.25	
		2,625.88
		47,625.88
 Total Receipts from all Sources		
		\$258,262.07
Cash on Hand, Dec. 31, 1948		4,062.40
		\$262,324.47

Expenditures

General Government:		
Town Officers' Salaries		\$ 6,346.19
Town Officers' Expenses		2,564.70
Election & Registration		537.98
Municipal Court Expenses		200.00
Expenses Town Hall and Other		
Town Buildings		4,695.71
		\$ 14,344.58
 Protection of Persons & Property:		
Police Department		\$ 6,299.70
Fire Department		1,031.04
Moth Extermination, Blister Rust		400.00

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Bounties	256.00	
Damage by Dogs	228.00	
	8,214.74	
Health:		
Health Department	\$ 1,905.00	
Vital Statistics	272.75	
Sewer Maintenance	906.68	
Garbage Collection	500.04	
	3,584.47	
Highways and Bridges:		
Town Road Aid	\$ 624.78	
Town Maintenance	35,533.23	
Street Lighting	7,303.32	
	43,461.33	
Libraries:		
Libraries		3,550.00
Public Welfare:		
Old Age Assistance	\$ 6,780.08	
Town Poor	3,284.92	
	10,065.00	
Patriot Purposes:		
Memorial Day		75.00
Recreation:		
Parks & Playgrounds		1,456.69
Public Service Enterprises:		
Cemeteries		275.00
Unclassified:		
Damage & Legal Expenses	\$ 158.01	
Advertising & Regional Associations	688.31	
Taxes Bought by Town	1,749.32	
Discounts, Abatements & Refunds	550.00	
Miscellaneous, Petty Cash	50.00	
Parking Meters	137.14	
	3,332.78	
Interest:		
On Temporary Loans	\$ 327.14	
On Long Term Notes	324.87	
	652.01	
Outlay for New Construction & Permanent Improvements		
Water Works Construction	\$ 350.00	
Sidewalk Construction	1,033.38	

TOWN OF LANCASTER

Sewer Construction	1,091.76	
New Equipment:		
Highway	\$ 4,536.41	
Parking Meters	2,203.50	
	6,739.91	
		9,215.05
Indebtedness:		
Temporary Loans	\$45,000.00	
Long Term Notes	2,320.49	
		47,320.49
Payments to other Governmental Divisions:		
Taxes Paid to County	\$ 25,052.29	
Payments to School Districts	70,680.02	
		95,732.31
Total Expenditures		\$241,279.45
Cash on Hand, Dec. 31, 1948		21,045.02
		\$262,324.47

ANALYSIS OF CHANGE IN FINANCIAL CONDITION

Fiscal Year Ended December 31, 1948

Net Debt, Dec. 31, 1947	\$16,662.13	
Net Debt, Dec. 31, 1948	10,445.49	
		\$ 6,216.64
Decrease in Net Debt		
Analysis of Decrease in Net Debt		
Decreases:		
Net Budget Surplus	\$ 3,888.53	
Note Retired	2,320.49	
Collector's Net Excess Credits	192.89	
Collector's Excess Collections	2.55	
Special Poll Tax Adjustment	10.00	
Increase of Overseer of Poor Cash on hand	52.83	
		\$ 6,467.29
Increases:		
Decrease of Road Agents' cash on hand	\$ 200.00	
Decrease in Accounts Receivable	50.65	
		250.65
		\$ 6,216.64

**COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES — TOWN OF LANCASTER, N. H.
FISCAL YEAR ENDING DECEMBER 31, 1948**

Title of Appropriation	Appro.	Receipts &		Available	Expenditures	Unex. Bal.	Overdraft
		*\$	Reimburs. *Forwarded From 1947				
Town Officers' Salaries	\$ 7,000.00	*\$ 560.50		\$ 7,560.50	\$ 6,346.19	\$ 1,214.31	\$
Town Officers' Expenses	1,700.00	218.92		1,918.92	2,564.70		645.78
Election and Registration	1,100.00			1,100.00	537.98	562.02	
Municipal Court Expense	2.00.00			200.00	200.00		
Town Hall and Buildings	3,000.00			3,000.00	4,695.71		1,695.71
Police Department	5,500.00	210.00		5,710.00	6,299.70		589.70
Fire Department	1,000.00	15.52		1,015.52	1,031.04		15.52
Moth Extermination, Blister Rust	400.00			400.00	400.00		
Bounties					256.00		
Health Department	1,900.00			1,900.00	1,905.00		5.00
Garbage Collection	600.00			600.00	500.04	99.96	
Vital Statistics	250.00			250.00	272.75		22.75
Town Road Aid	624.78			624.78	624.78		
Town Maintenance	32,000.00	2,749.63		34,749.63	35,533.23		783.60
Street Lighting	7,039.45			7,039.45	7,303.32		263.87
Depreciation Fund, new equipment	1,000.00			1,000.00			
Water Works Construction	350.00			350.00	350.00		

Sidewalk Construction	500.00	* 1,562.40	2,062.40	1,033.38	
Sewer Construction		191.25	191.25	1,091.76	900.51
Sewer Maintenance	500.00	60.00	560.00	906.68	346.68
New Equipment	4,000.00	* 729.43	4,729.43	4,536.41	
Libraries	3,200.00		3,200.00	3,550.00	350.00
Old Age Assistance	7,000.00	860.76	7,860.76	6,780.08	1,080.68
Town Poor	2,000.00		2,000.00	3,284.92	
Memorial Day	75.00		75.00	75.00	
Parks and Playgrounds	1,550.00	88.00	1,638.00	1,456.69	181.31
Service Memorial		* 5,000.00	5,000.00		
Cemeteries	275.00		275.00	275.00	
Airports	1,300.00		1,300.00		
Damages and Legal Expense	100.00		100.00	158.01	58.01
Advertising & Regional Associations	688.31		688.31	688.31	
Interest	543.65	2.71	546.36	652.01	105.65
Temporary Loans		45,000.00	45,000.00	45,000.00	
Long Term Note	2,320.49		2,320.49	2,320.49	
County Tax	25,052.29		25,052.29	25,052.29	
Special Polls, due State of N. H.		81.00	380.00		
Special Polls, due State of N. H.		* 299.00			
Parking Meters		3,867.01	3,867.01	2,340.64	
Petty Cash Fund				50.00	

**COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES — TOWN OF LANCASTER, N. H.
FISCAL YEAR ENDING DECEMBER 31, 1948**

Title of Appropriation	Appro.	Receipts & Reimburse. *Forwarded From 1947	Available	Expenditures	Unex. Bal.	Overdraft
School District:						
1947-48 Appropriation	76,155.94	* 28,680.02	28,680.02	28,680.02		
1948-49 Appropriation			76,155.94	42,000.00		
Dog Licenses		321.60	321.60			
Less: Dog Damage				228.00		
National Forest Reserve		5.12	12.62			
National Forest Reserve		*				
Overlay	2,398.68		2,398.68	2,663.62		264.94
	\$ 191,323.59	\$ 53,671.52	\$281,833.96	\$241,643.75	\$ 3,138.28	\$ 7,332.64
		* \$ 36,838.85				

TOWN OF LANCASTER

Tax Collector's Report

Levy of 1948

Debits:	
Taxes Comitted to Collector	\$175,001.91
National Bank Stock Tax	607.85
Added Bank Stock Tax	81.00
Added Taxes	294.75
Excess Collections	2.55
Interest Collected	.65
	<hr/>
Total	\$175,988.71
Credits:	
Remittances to Treasurer	\$163,383.68
Abatements	1,502.56
Uncollected Taxes, Dec. 31,1948	11,715.89
	<hr/>
	\$176,602.13.
Less: Excess Credits	613.42
	<hr/>
Total	\$175,988.71

Levy of 1947

Debits:	
Cash on Hand, Dec. 31, 1947	\$ 105.29
Uncollected Taxes Dec. 31, 1947	15,976.73
Added Taxes	100.45
Interest Collected	269.88
	<hr/>
Total	\$16,452.35
Credits:	
Remittances to Treasurer	\$14,886.99
Abatements	218 73
Uncollected Taxes, Dec. 31, 1947	961.14
	<hr/>
	\$16,066 86
Credit Deficiency	385.49
	<hr/>
Total	\$16,452.35

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Town Clerk's Report

To the Selectmen of the Town of Lancaster:

Gentlemen: I submit the following report for the year 1948

36	1947 Permits issued for automobiles	\$ 96.62
1210	1948 Permits issued for automobiles	6,895.33

\$6,991.95

Amount paid Town Treasurer \$6,991.95

Amount received from Dog Licenses:

1947	1 Female dog	\$ 5.00
	1 Male dog	2.00
1948	12 Female dogs	60.00
	143 Male dogs	286.00

\$ 353.00

Paid Town Clerk's Fees \$ 31.40

Paid Town Treasurer 321.60

\$ 353.00

DOROTHY H. CROSS,
Town Clerk.

Long Term Notes Outstanding

December 31, 1948

1949	\$2,320.49	1950	\$2,320.49
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The highway notes which were originally issued in 1925 will be paid up by 1950. Few towns in New Hampshire can boast of a smaller bonded debt than Lancaster.

TOWN OF LANCASTER

Summary of Overseer of Poor Account

Fiscal Year Ended December 31, 1948

Balance on Hand, Dec. 31, 1947		\$	95.20
Receipts:			
Town Appropriation	\$10,065.00		
Reimbursements:			
State of New Hampshire	187.50		
Coos County	78.28		
			<u>10,330.78</u>
			\$10,425.98
Expenditures:			
a c Town Poor	\$ 3,497.87		
a c State Old Age Assistance	6,780.08		
			<u>10,277.95</u>
Balance on Hand, Dec. 31, 1948		\$	148.03

Schedule of Town Property

Town Hall, Land and Building	\$ 21,150.00
Furniture and Equipment	300.00
Weeks Memorial Library	28,000.00
Highway Department, Lands and Buildings	9,470.00
Parks and Commons	2,000.00
Schools, Lands and Buildings	89,000.00
Equipment	8,000.00
Town Cottage, Land and Building	1,000.00
Town Dump	100.00
Davey Farm, Causeway	400.00
Paul Farm, Causeway	600.00
Blanchard Farm, Causeway	600.00
Lands and Buildings Acquired through Collector's Deeds	
Bell Lot, Richardson Street	200.00
Willoughby Homestead, Riverside	900.00
Boutwell Homestead & wood lot, Page Hill	1,200.00
One-half of Town & Masonic Building	8,000.00
	<u>\$170,920.00</u>

ANNUAL REPORT

Report of Trust Funds

The 1948 report of the Trustees shows a substantial increase in the cemetery trust. Such deposits insure the perpetual care of lots in the various burial grounds. A most worthwhile objective.

The investment of trust funds is regulated by law: Deposits in savings institutions and such other securities as may be legal for savings banks.

In the case of other than cemetery trusts the income will be devoted to such purpose as may be indicated by the donor.

REPORT OF TRUST FUNDS YEAR 1948

Receipts

Cash on hand at close of last report	\$ 8,301.43
Received for perpetual care of lots	2,500.00
Interest from investments	4,180.34
United States 4½% bond paid	2,500.00
Town of Lancaster note paid	2,320.49
Town of Lancaster special appropriation	75.00
	<hr/>
	\$ 19,877.26

Expenditures

Shirley M. Gardner, Supt.	\$ 2,400.00
Deposited in the Siwooganock Guaranty Savings Bank	6,615.74
Town of Lancaster, for care of Helen Wilder Cross Dennison grounds	88.00
Loss on sale of stock	40.00
Rev. E. M. Total	95.50
Lester Gray, Treasurer Town School District	15.29
Christina Bennett, Treasurer Union School District	35.66
Enos G. Fay, Treasurer Emmons S. Smith Fund	578.62
Rev. William H. Crouch, Treasurer Weeks Memorial Library	310.60
Mrs. Glenn Sheridan, Historical Fund	35.00
Cash on hand	9,662.85
	<hr/>
	\$ 19,877.26

Assets

Deposits Siwooganock Guaranty Savings Bank	\$ 19,839.80
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TOWN OF LANCASTER

Deposits Lancaster National Bank	9,662.85
Deposits Dartmouth Savings Bank	6,000.00
Deposits Cheshire County Savings Bank	5,000.00
Deposits Franklin Savings Bank	6,000.00
Deposits Laconia Savings Bank	5,000.00
Deposits Sugar River Savings Bank	4,000.00
United States Treasury Bonds	24,000.00
Public Service Co. of N. H., stock	12,050.00
Town of Lancaster, notes	4,640.98
County of Coos, bonds	10,257.68
City of Berlin N. H., bonds	5,000.00
Manufacturers Trust Co. of New York, stock	9,806.25
First National Bank of Boston, stock	6,827.63
Continental Illinois National Bank & Trust Co., stock	5,450.00
Central Maine Power Company, stock	7,181.25
Rockland Light & Power Co., stock	4,750.00
Bank of Manhattan Company, stock	5,450.00
Miscellaneous stock, George M. Stevens Estate	2,250.00
	\$153,166.44

Liabilities

George M. Stevens Trust 1947	\$ 56,879.02
George M. Stevens Trust, earnings	5,434.97
Cemetery Trust	48,467.98
Cemetery Trust, earnings	9,874.85
Emmons S. Smith Trust	15,000.00
Library Trust	10,735.35
School Trust	2,142.38
Historical Trust	1,000.00
Helen Wilder Cross Dennison Trust	2,620.00
Helen Wilder Cross Dennison Trust, earnings	1,011.89
	\$153,166.44

TRUST FUND RECORD

Cemetery Trust

Principal	\$ 45,967.98
Received for perpetual care of lots, vis;	
Charles A. Emerson	\$ 100.00
Armand L. Wadleigh	100.00
Bernard Jacobs	100.00
George F. Glines	100.00
Mrs. C. M. Marshall	100.00

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Warren and Loring Porter	200.00	
Jennie P. Dow	200.00	
Sinclair Weeks	1,000.00	
Thomas and Mary Maloney	200.00	
Norman H. Cross	100.00	
Mrs. Ena L. Collins	100.00	
Mrs. Elizabeth C. Moore	200.00	
		2,500.00
		\$ 48,467.98
Unexpended earnings from last report	\$ 9,633.66	
Earnings, 1948	\$1,352.20	
Special appropriation	75.00	
		\$1,427.20
		\$11,060.86
Expenditures		
Shirley Gardner, Supt.	\$1,090.51	
Rev. E. M. Total	95.50	
		1,186.01
		\$ 9,874.85
George M. Stevens Trust		
Principal		\$57,039.02
Correction on sale of stock treated as capital gain, 4-27-45		160.00
		\$56,879.02
Unexpended earnings from last report	\$5,024.53	
Earnings, 1948	1,759.93	
		\$6,784.46
Less loss on sale of stock	40.00	
		\$6,744.46
Paid Shirley M. Gardner	1,309.49	
		\$5,434.97
Historical Trust		
K. B. Fletcher Fund		\$ 1,000.00
Earnings, 1948	\$ 35.00	
Paid Mrs. Glenn S. Sheridan	35.00	

TOWN OF LANCASTER

Weeks Memorial Library

Luella Joslin Fund	\$ 1,000.00
Laura Johnson Fund	2,864.73
Jacob Benton Fund	250.62
George M. Stevens Fund	5,000.00
Annette Jeffers Fund	120.00
Clara M. Kimball Fund	500.00
Minerva S. Congdon Fund	1,000.00

\$ 10,735.35

Earnings, 1948	\$ 310.60
Paid Rev. William H. Crouch, Treas.	310.60

School Trust

Chapin C. Brooks Fund	\$ 2,142.38
Earnings, 1948	\$ 50.95
Paid Treasurer Union School District	\$ 35.66
Paid Treasurer Town School District	15.29
	50.95

Emmons S. Smith Fund

Principal from last report	\$ 15,000.00
Earnings, 1948	\$ 578.62
Paid Enos G. Fay, Treas.	578.62

Helen Wilder Cross Dennison Fund

Principal from last report	\$ 2,620.00
Unexpended earnings from last report	\$ 1,006.85
Earnings, 1948	93.04
	\$ 1,099.89
Paid Town of Lancaster for care of grounds	88.00
	\$ 1,011.89

JAMES L. DOW,
DAN O'BRIEN,
ENOS G. FAY,

Trustees of Trust Funds
Town of Lancaster, N. H.

ANNUAL REPORT

Report of the Highway Dept.

Superintended by: **Town Manager**
Foremen: **Arthur Savage**
 Arthur White

The report of the Highway Department includes the Town Maintenance Account, the Sidewalk Construction Account, the Sewer Maintenance Account, the Sewer Constructions Account and the Parks and Playground Account. Lancaster does not differentiate between summer and winter road maintenance, all road money being expended from one account.

The changeover to the Town Manager Plan did not alter the organization of the Highway Department to any great extent. In place of the elected Road Agents we now have two Foremen, appointed by the manager on the basis of fitness and experience, who are the same two men the voters have chosen for many years. The method of disbursing funds have been changed from the individual Road Agents' checkbooks to the Town Treasurer's accounts. The Foremen now submit their payrolls each week to the Manager who carefully checks and approves the vouchers for payment. The checks are then written by the Treasurer and signed by the Treasurer and the Selectmen. We now keep a careful record of the amount of gasoline each truck uses in order to obtain the Road Toll refund allowed us by the state. For the period from May to December this amounted to \$197.30. Purchasing for the Department is done either directly by the Manager or by the Foremen with his approval.

TOWN MAINTENANCE

1948 Budget	\$32,000.00
1948 credits	2,748.63
Total Available	34,748.63
Total Expended	35,528.23
Overexpended	779.60

This has been a good year for Lancaster's Roads. The wartime shortages of materials and manpower are about over. We were able to give each mile the attention it needed in order to keep it in the best of condition.

Three gravel roads in the town were surfaced for the first time; namely, Stebbins Hill Road, Prospect Park Road,

TOWN OF LANCASTER

and Water Street extension to the Town Dump. In addition to the new work 9919 gallons of tar were applied to village streets in order to keep them in first class condition. A section of Summer Street was repaired and resurfaced. A great deal of patching, repairing and cleaning was done to the village streets. The business section of Main Street was swept three times a week from June to October.

Lancaster's rural roads were carefully maintained this year. The roads were shaped and graded as often as needed, the ditches dug and cleaned, the roadsides mowed, bridges repaired and chloride applied to keep down the dust. Under the Town Road Aid there was a total of \$3,123.88 available for new graveling on rural roads. With this money we were able to put out 2998 yards of new gravel on parts of Pleasant Valley Road, Garland Road, Martin Meadow Pond Road, and Page Hill Road.

Most of the 1948 snow plowing and snow removal was done in the months of January, February and March. We were very fortunate to have such a small amount of winter maintenance in the closing months of 1948. We were able to use the long fall to begin work that we had not expected to be able to start until spring and to remove many rocks and ledges to make plowing easier and faster.

Lancaster now has a very well equipped Highway Department. The addition this fall of a new four wheel drive International Truck with a hydrolic plow and wing will pay dividends in all seasons. It was originally intended to turn in the 1939 Mack truck toward the new truck but due to the late delivery considerable money had to be spent on the old truck and it now appears to be worth more than the trade-in price to us. It is especially valuable for hauling snow. Our stock of small tools and equipment is kept up and replaced as needed. Without good equipment and tools to work with the best efforts of the men would amount to very little.

Our present garage is very crowded and the large barn, because of its construction, cannot be fully utilized. It would be well to think about tearing down the large barn and building some new fireproof garages more suited to our needs. We should trade in our Dodge truck this year as it is now five years old. Some sort of loading device would greatly facilitate our work.

ANNUAL REPORT

SIDEWALK CONSTRUCTION

1948 Budget	\$ 500.00
1948 Credits	1,562.40
Total Available	2,062.40
Total Expended	1,033.38
Carried Forward to 1949	1,029.02

The foundation for the new sidewalk to the Weeks Memorial Hospital was the principal sidewalk project in 1948. This walk should be completed in the early summer of 1949. On Main Street an asphalt hot-mix was used to pave the ramps leading up to the sidewalks between the business blocks. The remainder of the funds were spent for minor repairs as needed.

SEWER MAINTENANCE

1948 Budget	\$500.00
1948 Credits	127.04
Total Available	627.04
Total Expended	906.68
Overexpended	279.64

The expenditures in the Sewer maintenance account are directly proportional to the sewer trouble which arises during the year. Some years the appropriation of \$500.00 has been more than ample to cover the expenses. This was not the case this year. However, no one wants stopped up sewers and we feel justified in going over the amount raised if necessary to keep our system functioning. A large part of the Sewer work is done by the Precinct and reimbursed by the town.

SEWER CONSTRUCTION ACCOUNT

1948	no funds raised
1948 Expended	\$840.51

The expenditure of \$840.51 for sewer construction represents an overdraft. At the time the budget was drawn up it was felt no money would be needed for sewer construction. However, as the year passed it was found necessary to extend our sewers on Portland Street and Prospect Park. Special permission had to be obtained from the State Tax Commission in order to spend this amount.

TOWN OF LANCASTER

PARKS AND PLAYGROUNDS

1948 Budget	\$1,550.00
1948 Credits	88.00
Total Available	1,638.00
Total Expended	1,456.69
Surplus	181.31

Of the total of \$1,550.00 raised for Parks and Playgrounds \$800.00 was paid directly to the Lancaster Band for concerts. The remaining expenditures were for mowing and raking of our parks.



White Pine Blister Rust Control

Town of Lancaster, New Hampshire 1948

This year there was a total of 1,194 acres of white pine control area covered by the crews from the Forestry Department. These men destroyed a total of 8,579 Currant and Goosebury bushes in Lancaster. \$399.44 of the town's appropriation of \$400.00 was expended to protect our white pine stands.

ANNUAL REPORT

Municipal Court Report

Below is a financial statement of receipts and disbursements of the Lancaster Municipal Court for the year 1948.

Receipts

Fines and Costs	\$ 497.10	
Court Costs	162.70	
Small Claims	14.75	
	<hr/>	\$ 674.55

Expenditures

Motor Vehicle Department	\$ 271.70	
Fish and Game Department	14.00	
Officers' Fees	80.60	
Special Justices' Fees	21.00	
Witness Fees	6.12	
Miscellaneous Expenses	11.13	
Paid to Town of Lancaster	270.00	
	<hr/>	\$ 674.55

As usual the bulk of the cases before the court involved Motor Vehicle Department violations and drunkenness. Fortunately, there were not as many cases involving driving under the influence of alcohol as there has been in the past. Neither were there as many cases involving violations of the Fish and Game Laws. There were more cases involving speeding than usual.

Respectfully submitted,
WALTER D. HINKLEY,
Justice.

TOWN OF LANCASTER

Cemetery Report

Below is the financial report of the Town Cemetery as submitted by Shirley Gardner, Superintendent.

Receipts

Cash on Hand, January 1st, 1948	\$ 339.38
Burials	390.00
Care of Lots	385.00
Sale of Lots	223.00
Foundations	45.00
Mrs. Jennie Twitchell	1.50
Trust Fund Income	2,400.00
Town of Lancaster	100.00
	<hr/>
	\$3,884.38

Expenditures

Wages	\$3,035.70
Supplies and Repairs	486.58
Equipment	58.13
Flowers	120.98
Cash on Hand, December 31, 1948	182.99
	<hr/>
	\$3,884.38

ANNUAL REPORT

Weeks Memorial Library

Fiscal Year Ended December 31, 1948

Balance on Hand Dec. 31, 1947 \$ 155.02

Receipts

Town appropriation	\$3,200.00	
Col. Town Fund	600.00	
Fines	250.00	
Gifts	30.00	
Income from Trust Funds	314.11	
Refunds	85.22	
	<hr/>	\$4,479.33
		<hr/>
		\$ 4,634.35

Expenditures

Salaries	\$1,825.75	
Heat	431.72	
Lights and Telephone	156.37	
Repairs and Maintenance	97.40	
Insurance and Water	130.55	
Printing and Postage	37.93	
Furniture	51.55	
Books and Periodicals	753.56	
Reference	29.75	
Binding	28.83	
Dues	5.00	
Petty Cash	40.00	
	<hr/>	\$3,587.81

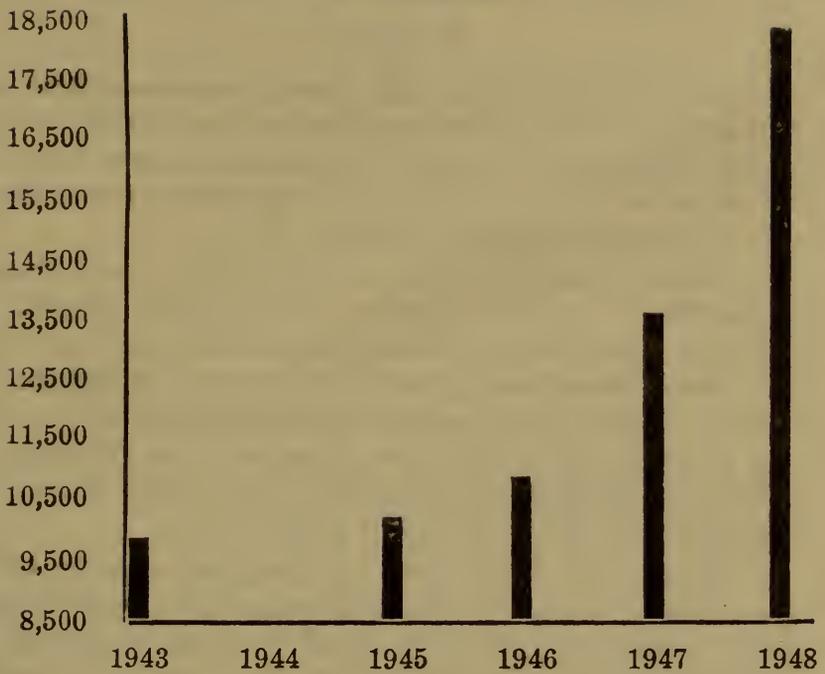
Juvenile Department:

Salaries	\$ 612.75	
Books	320.43	
Reference	13.75	
Furniture	35.00	
	<hr/>	981.93
		<hr/>
		\$ 4,569.74

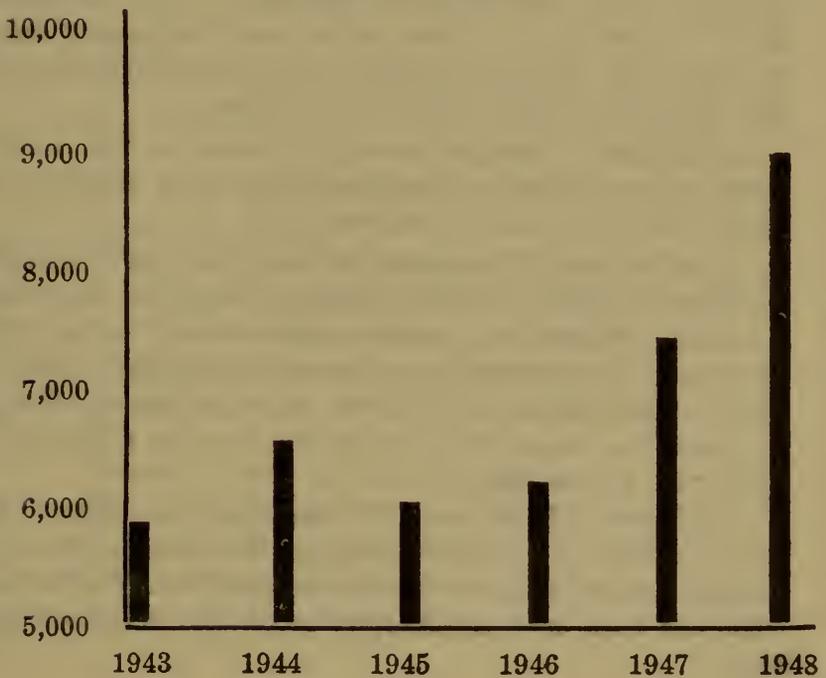
Cash on Hand Dec. 31, 1948 \$ 64.61

TOWN OF LANCASTER

**Weeks Memorial Library
Adult Circulation**



**Weeks Memorial Library
Juvenile Circulation**



ANNUAL REPORT

REPORT OF LIBRARIAN, ADULT DEPARTMENT WEEKS MEMORIAL LIBRARY — 1948

Due to the oil shortage, the library was closed three days each week for part of January, February and March. In spite of the curtailment of hours, the circulation figures boomed. 567 more books were circulated during February and March, than in the same months of 1947.

Lancaster was fortunate to be one of the three libraries in the State to receive State aid. This help was given in the reference department, as it was considered a weak spot. Certain specifications were to be met in order to qualify for this benefit. A conference was held with the Trustees, librarians and Assistant State Librarian, to go over the standards required. Suggestions were made for better library service and a program of buying reference books set up.

The greatest improvement of the year was the insulation of the roof. In looking over the roof for repairs, workmen recommended that fuel would be saved by having the building "capped". The roof, which is in need of complete repair, was mended temporarily in the late Fall. The stairs to the Children's room were sanded and refinished and one new light plug was installed. The major repair of the moment is to have the gutters of the roof thoroughly mended and some slate shingles replaced. As our appropriation covers only the barest repairs, this is a problem.

Interlibrary loans of books to Groveton and Littleton libraries have helped to supplement the book supply, especially in the western and mystery field.

The Brackett Memorial fund was instituted in September after the death of Miss Martha Brackett, the former librarian. Friends and relatives gave money to the library to be used to buy books in her memory and the trustees decided others might like to add to this sum. \$100 is the present goal, the income from which will be used to buy a book yearly, as a memorial.

In January, Percy Rainville was appointed janitor. Aside from the regular duties, he assumed the cleaning, thus eliminating the necessity of having outside help. This arrangement has been most satisfactory from the librarian's standpoint.

TOWN OF LANCASTER

A book truck to aid in shelving books, and as part of the State aid specifications, was purchased.

Number of books added—666.

Number of books withdrawn—35

Number of Adult department borrowers—715.

Number of books given—185

Number of State aid volumes given—55.

Total circulation—18,352 which is 4,013 more books circulated than in 1947.

Respectfully submitted,

ELAINE J. HICKEY,

Librarian.

REPORT OF THE CHILDREN'S LIBRARIAN

WEEKS MEMORIAL LIBRARY — 1948

Due largely to an interest in reading stimulated in the schools, the names of 71 children were added to the roll of registered borrowers during 1948. The Library was open only half-time for eight weeks in the winter, but this had no effect on the year's circulation figure; a high of 8,748 was reached, which was 1,432 above that of the preceding year. A moratorium on fines was declared April 1st for the purpose of encouraging children to use the Library and to bring in overdue books. Many children were already constant readers, and teachers have been borrowing book collections for their classes.

Books of the Juvenile Department were increased by 187 volumes, among which were gifts from Mrs. Waterman of Hanover, Mrs. Day and Mr. VanBuskirk. The Big Tree, a Field Book of Eastern Birds and a Mother Goose Book were received through the State Aid Fund, and a gift of \$5.00 for the purchase of books was made by the Unity Club. Included in the 173 volumes purchased was reference material, acquired from the American Library Association, concerning books for readers of primary and elementary school age. Nine outworn books were discarded and nineteen others were rebound.

Mrs. Elizabeth Chase held a Story Hour for the first grade and Mrs. Louis Cardinal gave one for the second grade during Book Week in November. Prior to the holidays, the third grade visited the Children's Room for Christmas skits and carols and to be entertained with stories by Mrs. L. E. Bragg.

ANNUAL REPORT

Some of the larger pieces of furniture having been re-arranged, room was made for three new bookcases, which were constructed in varying sizes to fit the available wall space. These not only partially accommodated the growing library but have released other cases to the Adult Reading Room for which they were originally made and where they were badly needed.

, Respectfully submitted,

FAITH KENT,

Children's Librarian.

Public Health Nursing Report

The Year, 1948

The board Members of the Public Health Nursing Committee had nine meetings to supervise and advise on phases of the work.

The number of patients carried	336
Visits to or in behalf of these patients	1,907

Total number of visits for the year 2,243

In cooperation with the State Board of Health, Orthopedic Clinics, Physical Therapy Centers, Mental Hygiene, and Speech Clinic are held in which Lancaster is able to receive care and supervision for those needing same.

The State Board of Education gives the School Health Service supervision and rehabilitation for Handicapped Students.

Transportation for Health Clinics outside of Lancaster was furnished by volunteer cars. The Crippled Children and Handicapped Person's Organization paid for gasoline for these trips and hired a taxi for one trip to Berlin.

Transportation was found for eleven trips, to Manchester, Berlin, and Hanover.

CHEST CLINICS

The New Hampshire Tuberculosis Association gives Lancaster one chest clinic per year, plus emergency contact cases chest X-rays when found necessary. On November 4, a chest clinic was held at the Public Health Nurse's office with Dr. Robert Kerr, the examiner, and Mr. Alden, X-ray technician, and Mrs. Gladys Fancy, T. B. County Nurse.

Number attending:

School Children	12
Pre-School Children	2
Adults	15
Number of Chest X-rays	29
Number of Chest X-rays negative	28
Number of Chest X-rays positive	1
Number of Chest X-rays on contact cases	20

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The Social Services for Children and the aged are given through the State Public Welfare Department. At Christmas time nearly all organizations in this community take part in filling the needs, whether it is clothing, a toy, or a party.

Respectfully submitted

MARY H. CAREY,
Nurse Director.

TREASURER'S REPORT 1948-1949

Receipts

Received from patients on District Nursing	\$ 450.70
Received from patients on Metropolitan Life Insurance	59.67
Received for T. & A. Clinics	15.00
Received from the Town of Lancaster	1,500.00
Received from Town School District	650.00
Received from Union School District	1,100.00

Total	\$3,775.37
Total estimated cost of volunteer time	\$ 812.52
Total cost of transportation for crippled children Child Health Station and Dental Clinics paid by other agencies	\$ 640.00

Expenditures

To clerical work	\$ 25.33
To Nurse's salary and transportation	2,800.00
To Nurse's substitute	200.00
To Office supplies	18.20
To Stationery	9.21
To Telephone rental	82.91
To Postage	4.54
To Board members' dues N. O. P. H. N.	10.00

Total	\$3,150.19
Balance	\$ 625.18

The Volunteer Time Estimates

Board Members	\$ 363.00
Dental Supervisors	144.00
Child Health Station	108.00
Child Health Station, laundry and paper	11.52
Drivers and Cars	30.00
Office Space	156.00

Total	\$ 812.52
-------	-----------

TOWN OF LANCASTER

Actual Cost	
Crippled Children's transportation	\$ 22.00
Child Health Station	128.00
Dental Clinic	490.00

Total paid for all those important projects \$ 640.00

In addition there is expense which is covered by State Departments, such as Matched Funds, Physical Theraphy, Orthopedic Clinic, Cancer Commission, Venereal Disease Control, State Public Welfare, and the Tuberculosis Association, of which Lancaster receives service.

Respectfully submitted.

ETHEL E. McCARTEN.

Treasurer.

CHILD HEALTH STATION

We are most fortunate in our community in having a Child Health Station open once a month for two hours with a Doctor examining. This is made possible by the Mahaney-Brisson Post and Unit, No. 30, A. L.

The actual money cost this year \$128.40

Donated work, laundry and gifts 89.52

The Post and Unit are most grateful to the Colonel Town Committee for their financial assistance each year and to the State Board of Health for the immunization medical agents supplied.

Total number of individuals attending	116
Total number of infants (1 to 12 months)	60
Total number of infants repeat visits	94
Total number of Pre-school (1 year to school age)	56
Total number of Pre-school repeat visits	109
Total physical examinations by the physician	319
Total number of immunization treatments	147

Signed:

MARY H. CAREY,

Child Welfare Chairman, Post No. 30.

KATHERINE AMEY,

Child Welfare Chairman, Unit No. 30

MOBILE CHEST X-RAY UNIT

The Board members of the Public Health Nursing Committee were requested to sponsor the State Board of Health Mobile X-ray Units program to visit Lancaster. Mrs. William H. Crouch, Chairman, called three meetings for organizing

ANNUAL REPORT

the teams for this work. Whitefield, and Jefferson were invited to take part. Mrs. Crouch, the Board members, their friends and the Public Health Nurse made a house to house canvass to sell the idea to our community during the weeks following Labor day and up to and including September 17 to 21, 1948.

The number of workers in the field	34
The estimated number of hours by these workers	112
The number of chest X-rays taken	1,679

To quote Dr. Edward W. Colby, Director, Division of Communicable Diseases Control in a letter to the Board:

"It will be impossible to measure in full the benefits of such a project for some time to come but you can be assured that in the long run the eventual control of tuberculosis, as well as, the benefits accrued to the individual citizens in the discovery of other chest conditions, can be credited in part to you. To those of the community whose X-rays were satisfactory this, too, is a definite satisfaction.

Signed

M. MARY CROUCH,
Chairman.

SCHOOL NURSING

	School Year 1947-1948	School Year July-Dec. 30, 1948
Number of Pupils:		
Examined by Dr. Bronson	616	615
Not present	17	47
With defective vision (12 corrections '47-'48)	16	—
With defective hearing (11 improved '47-'48)	11	11
With heart murmurs (5 improved '47-'48)	5	5
With defective teeth (83 corrections '47-'48) (54 corrections July-Dec.30, 1948)	165	159
With defective tonsils (76 corrections '47-'48) (59 corrections July-Dec. 30, 1948)	14	45

TOWN OF LANCASTER

The Communicable Diseases

	School Year 1947-1948	School Year July-Dec. 30, 1948
Measles	—	116
Chicken Pox	31	29
Scarlet Fever	2	—
Pediculosis	4	—
Skin Diseases	31	1
Colds and Flu	202	220
Pneumonia	4	1
Sore Throats	113	62
Operations	23	15
Accidents in or near school	10	15
Orthopedic Cases	8	10
T. B. Patch Testing	534	412
Mobile Unit Chest X-ray (School Children)	—	245
Mental Hygiene Clinic	1	1
Speech Clinic	—	2
Hearing Examinations	513	661
Snell's Acuity Eye Chart Testing	633	—

All students weighed and measured three times per year. Tonsil, Dental, Eye and Hearing Clinics are arranged when necessary. This year by using the Maico Individual Hearing Testing Machine. All first and second grade students were tested for the first time. Parent-Teachers Association gave four Health Movies.

MARY H. CAREY,
School Nurse.

DENTAL CLINICS

These are conducted and managed by a volunteer group of ladies. This year Mrs. A. J. Piche and Mrs. Herbert Woods are Co-Chairmen.

	School Year 1947-1948	School Year July-Dec. 30, 1948
Total Number:		
of Clinics	35	10
of pupils treated	163	55
of pupils completed	160	55
receiving free care	none	none
of cleanings	124	43
of deciduous teeth filled	145	49

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of permanent teeth filled	81	31
of deciduous teeth extracted	51	15
of permanent teeth extracted	9	none
Volunteer hours	105	

TREASURER'S REPORT

Receipts — School year 1947-1948

June 1, 1947 Balance on Checking Account		\$ 118.31
June 1, 1947 Town of Lancaster		200.00
June 15, 1947 Cash from Children		20.00
June 15, 1948 Cash from Children		31.65
		\$ 369.96

Receipts — School year July-Dec. 30, 1948

Sept. 1, Balance on Checking Account		\$ 100.74
Oct. 27, Town of Lancaster		200.00
		\$ 300.74

Disbursements for School Year 1947-1948

June 5, 1947 State Dept. of Health for Matching Funds		\$ 150.00
May 5, 1948 B. H. Blodgett, M. D. administering ether		10.00
May 5 to June 15, Dr. C. T. Parker, 6 clinics		86.42
June 15, 1948, Tooth Brushes, at Chesley's		22.80
		\$ 269.22
Balance on Account		\$ 100.74

Disbursements — School Year July-Dec. 30, 1948

Checkbook		\$ 1.00
Dr. C. T. Parker, 10 clinics		150.00
		\$ 151.00
Balance on Account		\$ 149.74

Signed

GRACE M. LEE,
Treasurer.

TOWN OF LANCASTER

Report of Treasurer of Francis L. Town Trust

For the year ending December 31, 1948.

Investments from last report	\$ 449,778.72
Uninvested from last report	762.09
Income from investments	16,165.18
	<hr/>
	\$ 466,705.99
Paid F. L. Town Spending Committee	\$ 16,010.31
Paid administration expenses	154.87
Investments Dec. 31, 1947	\$ 449,778.72
Deposits in Siwooganock Guaranty Savings Bank	762.09
	<hr/>
Investments December 31, 1948	450,540.81
	<hr/>
	\$ 466,705.99

Respectfully submitted,
D. A. SULLIVAN,
Treasurer.

SECRETARY'S REPORT

Following is a report of the Col. Town Spending Committee for the year:

The following members compose this Committee:

Dr. William Bronson, Mr. O. Leo Connary, Mrs. Marion Balch, whose terms expire in 1949.

Mrs. Roxanna McCarten, Dr. James Ferguson. Mr. Harford Nay, whose terms expire in 1950.

Mrs. Sally Sherman, Mr. Carroll Stoughton, Mrs. Margaret Guilmette, whose terms expire in 1951.

The following officers were re-elected for the year:

Chairman, Dr. William Bronson, Treasurer, Mr. O. Leo Connary, Secretary, Mrs. Margaret Guilmette.

The Chairman appointed the following Committees:

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House: Chairman, Mr. Harford Nay; Mr. O. Leo Con-
nary, Mrs. Roxanna McCarten.

Camp: Chairman, Mrs. Sally Sherman, Mrs. Marion
Balch, Dr. James Ferguson.

Field: Chairman Dr. James Ferguson, Mr. Carroll
Stoughton, Dr. William Bronson.

Scholarship: Chairman, Mr. Carroll Stoughton, Mrs
Marion Balch, Mrs. Margaret Guilmette.

Our requests for money this year were many. It has
always been our aim to grant these requests, but, due to the
increased use of the Community House and the Community
Camp, and also to a reduced income, some of these were
decreased. However, every organization or group who re-
quested funds were granted them, although some in lesser
amounts than in previous years.

Appropriations follow:

\$180.00—Jr. English prizes of \$40.00, \$30.00 and \$20.00.

Senior Class prizes of honor, \$40.00, \$30.00
and \$20.00.

400.00—School activities.

150.00—Brownies — As the Brownies did not receive
an appropriation the previous year and had
such an increase in numbers an additional sum
was necessary for uniforms, etc.

183.80—Kiwanis Club for playground.

600.00—Juvenile Library.

100.00—Beatrice Weeks Hospital Auxiliary.

17.00—Refund to B. P. W. for hobby show.

500.00—Skating rink.

75.00—Baby Health Station.

50.00—Boy Scouts, Troop 219.

50.00—Girl Scouts.

50.00—Cub Scouts.

650.00—Golf Club.

500.00—Outside school district for rural school activities

The Community Camp Committee, with Mrs. Sally Sher-
man as Chairman, did an excellent job. The camp was opened
early, and Mr. and Mrs. Henry Miller were hired as care-
takers. They did exceptionally well, keeping the grounds and
grills in shape. The Camp was used to capacity as evidenced
by the registering of over 3,000 people during this season.

TOWN OF LANCASTER

Electric lights have been installed which should help materially during the coming years.

Many students are taking advantage of the loans given by the Scholarship Committee, nine being signed this year. This report is found along with the Treasurer's.

Due to the increased number of people with cars using the House, and the request that parking be allowed only on one side of the street, it was necessary to install signs and lights for the parking area in the rear of the House. This area is plowed and lighted and makes an ideal place for cars during games, entertainments, etc.

Flowers have been placed on the Col. Town lot during the summer, and on Memorial Day, as in the past.

The Community House has been open all year, and practically every night every floor is in use for one purpose or another. This is a real source of satisfaction to all, as we feel the House is really being "used". Hardly an organization of one kind or another has not, at some time, needed the room for meetings, etc.

The Committee expresses its thanks to the townspeople, to the children of the town, to the Superintendent and Matron, and to the Caretakers of the Community Camp for their excellent cooperation and helpfulness during the past year.

Respectfully submitted,

MARGARET P. GUILMETTE,
Secretary, Col. Town Spending Committee.

COL. F. L. TOWN INCOME SPENDING COMMITTEE

Receipts

Balance on hand Dec. 31, 1947		\$ 2,251.24
Col. F. L. Town Trust Fund	\$16,010.31	
M. J. Daley, Supt. Community House	490.00	
Henry S. Miller, Supt. Community Camp	122.00	
Donations for use of Community Camp Property	27.35	
	<hr/>	16,649.66
		<hr/>
		\$18,900.90

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Disbursements

Appropriations from Committee:

Lancaster Board of Trade for		
Skating Rink	\$	700.00
Lancaster School District—		
School Activities		500.00
Lancaster Kiwanis Club for Golf Club		650.00
Lancaster Public Library, Juvenile Dept.		600.00
Lancaster School Prizes		180.00
Lancaster Boy Scout Troop No. 219		50.00
Lancaster Boy Cub Scout Troop No. 419		50.00
Lancaster Hospital Auxiliary		100.00
Lancaster Child Health Committee		75.00
Lancaster Kiwanis Club Playground		183.80
Mt. Prospect Outing Club for ski lessons		300.00
Lancaster High School Student Activities		400.00
Lancaster Girl Scouts		50.00
Lancaster Girl Scouts (Brownies)		150.00
Prof. William Yale		47.00
Flowers, Col. F. L. Town Lot for Season		45.00
Flowers, Col F. L. Town Lot, May 30		15.00
	—————	\$ 4,095.80

Community House:

Superintendent and Matron	\$	3,500.04
Other Labor		2,323.29
Fuel, Oil and Coal		1,343.44
Insurance		1,128.53
Lights and Telephone		676.73
Repairs:		
Inside painting and refinishing		
hall floor		215.77
Grandstand, Playground, etc.		63.70
Bowling Alleys, Pool & Billiard tables		303.68
Upholstering furniture		214.00
General		305.75
Water Rent		69.34
Western Union Telegraph Co., clock		38.88
Supplies, soap etc.		165.41
Government Tax on alleys and tables		100.00
Donation of Hall		59.00
New Tennis Tape		23.00
New Chair Rails & work on fans		48.00
New Petro Hot Water Heater		722.39
New Lavatory and Faucet		31.10

TOWN OF LANCASTER

New Fuel O'Meter	57.89	
New Dugout and Score Board	167.81	
New Parking Light	40.85	
New Grass Shears	3.25	
	11,601.85	
Community Field:		
Labor on Field	\$ 291.79	
Equipment repairs	62.04	
Gas and Oil	24.42	
	378.25	
Community Camp:		
Caretaker's Salary	\$ 735.00	
Telephone and Lights	55.72	
Supplies	17.02	
Wood	48.00	
Insulating Caretaker's Cabin	217.33	
Wiring Caretaker's Cabin, Hall, Toilet, and Flood Lights	265.00	
	1,338.07	
		\$17,413.97
Balance on hand December 31, 1948		1,486.93
		\$18,900.90

Respectfully submitted
O. LEO CONNARY,
Treasurer.

SUPERINTENDENT'S REPORT

Receipts

Cash on hand		\$ 37.30
Bowling and Pool	\$ 449.90	
House and Hall	320.00	
Telephone	22.00	
Tennis	.50	
Replacements	10.00	
	802.40	
		\$ 839.70

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Expenditures

Paid Pin Boys		\$ 262 44
Sundries	\$ 23.25	
Supplies	35.89	
Repairs	9.00	
Express	6.96	
		75.10
Col. Town Spending Committee		
(O. Leo Connary, Treasurer)		490.00
Cash on hand		12.16
		\$ 839.70

A fairly accurate survey of the use made of the building discloses:

Patrons paid for and rolled 3589 strings on the alleys. Women rolled free of charge 807 strings. (These do not include the vast number rolled by the school pupils for which no charge is made.)

The Hall has been used for Basketball Games and practices a total of 589 hours.

The Building has been used for other activities a total of 750 hours.

Basketball Games 89, Committee Meetings 175, Dances 20, Parties 62.

Organizations and groups using the building during the year are as follows:

Unity Club, Girl Scouts, Outing Club, Cub Scouts, Red Cross, 4-H Club, Business and Professional Women's Club, Hi-Y Club, St. Paul's Guild, Choral Society, North Country Nurses' Association, Tabernacle Society, Parent-Teachers Association, Brownies, Farm Bureau, Y-Teens,, Golf Club, Board of Trade, Wesleyan Guild, and Y. M. C. A. Many of the above meet each week.

A Music Festival was put on by the first four grades, School Glee Club and Orchestra Concert, Recreational Institute and Hobby Show were all held in the auditorium.

Coronation Ball, Junior Prom, Senior Dance and all the School dances (except school socials) were held in the auditorium, also High School and Eighth Grade Graduation.

The building was shown to many visitors during the year.

The Tennis Courts were opened in May and many availed themselves of the opportunity to play.

TOWN OF LANCASTER

Five thousand fans bought tickets and witnessed the baseball game held on Community Field, Oct. 17, Birdie Tebbetts against the North Country All-Stars

In closing my report I would like to thank the Citizens of the Town, the Col. Town Spending Committee and the young people for the splendid cooperation shown Mrs. Daley and myself. It has been greatly appreciated.

Respectfully submitted,

M. J. DALEY,

Superintendent

COL. TOWN SCHOLARSHIP LOAN FUND

1948

Balance Jan. 1, 1948 Siwooganock Savings	
Bank	\$ 1,912.51
Interest	35.53
	<hr/>
	\$ 1,948.04
Repayments on loans granted	1,883.00
	<hr/>
	\$ 3,831.04
New loans granted (9)	1,225.00
	<hr/>
Balance Jan. 1, 1949, Siwooganock	
Savings Bank	\$ 2,606.04

CARROLL STOUGHTON,
Chairman.

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Town School District

Officers of the Lancaster Town School District

School Board

Ralph Shute	Term Expires	1949
Clifford Gray	Term Expires	1950
Herbert Mayberry	Term Expires	1951

DISTRICT TREASURER

Lester F. Gray

MODERATOR

Ralph Shute

DISTRICT CLERK

Edna Martin

SCHOOL PHYSICIAN

Dr. W. M. Bronson

SCHOOL NURSE

Mary H. Carey

SCHOOL CENSUS

Mary England

SUPERINTENDENT OF SCHOOLS

C. Newton Heath

Teachers

Leola Hall; So. Lancaster (No. 2) Plymouth Normal Sch.
 M. Jennie O'Connell; Mt. Cabot (No. 4) Keene Normal S. Sch.
 Nellie Rogers; Grange (No. 7) Plymouth Normal Sch.
 Pearl Sunbury; Gore (No. 9) Johnson Normal Sch.
 Blanche Collins; Stebbins Hill (No. 11) Plymouth Normal Sch.

Enrollments by Grades

(January 1, 1949)

Schools	Grades								Total
	1	2	3	4	5	6	7	8	
So. Lancaster	6	6	4	2	2	3	2	1	26
Mt. Cabot	4	1	1		1	1	1		9
Grange	7	2	4			2	3	2	20
Gore	4	5	2	1	4	2	3		21
Stebbins Hill	3	4	4	2	2	3		6	24
Total by Grades	24	18	15	5	9	11	9	9	100

TOWN OF LANCASTER

SUPERINTENDENT'S REPORT

To the School Board and Citizens of Lancaster Town School District:

In presenting my first annual report, I wish to bring to your attention certain factors regarding our rural schools and our educational problems.

Teaching Staff

Lancaster is most fortunate in having a fine corps of teachers serving the educational needs of its boys and girls. There were no changes in the teaching assignments during the past year.

Teaching Materials

Our textbooks and teaching materials were completely inventoried in October and the results showed that our texts needed to be brought up to date in certain subjects. The inventory showed that of the 1823 copies of textbooks owned by the school district, 23% were over 20 years of age and in certain instances were books published before 1880.

If the best in teaching is to be provided for our children there must be continuity of teaching materials. Therefore steps were taken to replace many outmoded texts. The reading series of the Scott-Foresman Co. which was started last year has now been made available for all grades in all schools.

The social studies texts, geography and history, are now being reviewed by your teachers for adoption next year.

While it is not possible to replace all obsolete texts at present, we must seriously consider new books for science, health, and language within the next three-year period.

Teachers' Workshop

In September 1948, a workshop in elementary education was held in Groveton for all elementary teachers in the two school unions. Lancaster teachers participated in these programs. Modern teaching methods and materials were discussed and outlines of objectives in social studies were prepared. Much of the findings of these workshop groups have been applied to daily teaching throughout the year.

Col. Town Fund Donation

During the present year \$500.00 was received from the Col. Town Fund to provide audio-visual equipment. A film-strip projector has been purchased for each rural school and also a victrola for each of four of the schools. With these

ANNUAL REPORT

pieces of equipment the teachers have been able to extend the learning process beyond the limits of the textbook.

The generosity of the Col. Town Spending Committee in making this donation possible has provided for our rural school pupils the basis for a completely modern program of audio-visual education.

Town Pupils Attending Union District Schools

Certain significant facts should be brought to your attention regarding increased tuition costs for pupils attending the Union District Schools.

With rising prices all along the line, the cost of educating pupils in the Union District elementary school has risen to approximately \$110.00 per pupil. Yet until this past year our tuition payment had been on the basis of \$65.00 per pupil. In order to meet this rising cost the Union District raised its elementary tuition rate to \$90.00 per student and next year it will be \$100.00 per pupil.

In the high school grades the rate was raised from \$85.00 to \$115.00 last year. Next year the rate will be \$125.00 per pupil.

These raises in tuition account in a large measure for an increased budget request for 1949-1950.

It is also important to the citizens of both districts of the town to consider the following:

No. of Town District pupils attending rural schools—100.

No. of Town District pupils attending Union District Schools:

Schools:	
Elementary	64
High School	50

Total number of Town District Pupils 214

An additional financial benefit to the Town District is the fact that about 40% of our elementary pupils are being educated in the Union District for less than it costs that district to educate its own pupils. This condition has meant a financial saving to our Town District.

School Nurse

See page 52.

State Aid

This ensuing year a cut of about \$1,200.00 of State Aid

TOWN OF LANCASTER

will be made in the amount previously received. This will be due to the fact that Mt. Cabot School enrollment has declined to the point where the State Department of Education will not provide the full \$1,800.00 previously granted. Instead our amount of aid will be based on \$75.00 per pupil or \$600.00. This loss of revenue is another factor in our increased budget needs for 1949-50.

Repairs

All schools were put in condition during the past summer for opening in September. Other than routine repairs and cleaning in all schools, the roof at So. Lancaster School was reshingled, the chimney at Grange School was raised 30 inches and all the pupils' desks were sanded and revarnished. At the Mt. Cabot School five new window sashes have been installed.

School Lunch

Through the assistance of the Lancaster Chapter of the American Red Cross, it has been possible to operate a supplementary hot lunch program in all rural schools this year. This lunch program has been in the form of hot soup or hot chocolate supplementing the pupils' regular lunch. This hot dish at noon has been provided at a cost to the pupil of 3c a day. The equipment has been furnished by the Red Cross.

School Board Meetings

Your School Board has set regular meeting nights every other month. These meetings are held the 2nd Monday of the month at the Superintendent's Office.

Changes in Annual Report

Your school board has been desirous of making the financial phase of this report more clear. As a step in this direction your attention is called to the way the financial statement is now set up. The new organization of items conforms to the recently approved accounting methods of the State Tax Commission and the State Department of Education.

It is our hope that the new arrangement of items in the report will make it possible to compare the recommended budget for 1949-1950 with the estimated current expenditures as well as with the expenditures of 1947-1948.

Needs

We can rightfully be proud of our rural schools and the

ANNUAL REPORT

educational programs they are providing. It is our desire to give all children the very best education our finances can provide.

In an attempt to improve our schools plans have been made to install adequate lighting in Stebbins Hill, Grange, and Gore schools next year. At the present time the lighting is seriously inadequate.

Next, texts are needed and will be purchased upon approval of our proposed budget.

Much remains to be added in the form of playground equipment at all schools.

The school yard at the Grange School needs to be re-graded and proper drainage provided to prevent continuation of the present mud hole conditions.

I wish to acknowledge gratefully the contributions of the School Board, the teachers, and the parents to the making of this past school year such a productive one for the better education of our boys and girls.

Respectfully,

C. NEWTON HEATH,

Superintendent of Schools.

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1948

Summary

Cash on hand June 30, 1947	
(Treasurer's bank balance)	\$ 215.12
Received from selectmen, appropriation	
for current year	\$21,526.46
Income from trust funds	15.00
Received from State Treasurer	12,350.31
Elementary Tuition	100.00
Rebate	35.00
Received from all other sources	
Col. Town Fund	800.00
	————— \$34,826.77
Total Amount Available for Fiscal Year	—————
(Balance and Receipts)	\$35,041.89
Less School Board Orders Paid	32,656.82
Balance on Hand as of June 30, 1948	—————
(Treasurer's bank balance)	\$ 2,385.07

LESTER E. GRAY,

July 12, 1948

District Treasurer.

TOWN OF LANCASTER

AUDITOR'S CERTIFICATE

(Required by the State Board of Education
from all State Aided Districts)

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Lancaster Town, of which the above is a true summary for the fiscal year ending June 30, 1948 and find them correct in all respects.

WM. R. GALBRAITH,
Auditor.

July 10, 1948.

SCHOOL CALENDAR
1949-1950

Terms	Begins	Ends	Half Day Sessions
Fall Term	Sept. 7, 1949	Dec. 21, 1949	146
Winter Term	Jan. 3, 1950	Feb. 17, 1950	68
Spring Term	Feb. 27, 1950	Apr. 21, 1950	80
Summer Term	May 1, 1950	June 16, 1950	68
			<hr/>
			362
Holidays			
Armistice Day		Nov. 11, 1949	
Thanksgiving		Nov. 24, 25, 1949	
Memorial Day		May 30, 1950	

**LANCASTER TOWN SCHOOL DISTRICT FINANCIAL REPORT
EXPENDITURES**

Item	Expended	1948-1949		Total	Budget 1949-50
	1947-1948	Expended to 12-31-48	Estimated to 6-30-49		
Administration					
Salaries of District Officers	\$ 190.00	\$ 190.00	\$ 2.00	\$ 192.00	\$ 227.00
Superintendent's salary and travel	372.40	405.92		405.92	405.92
Tax for state wide supervision	380.00		430.00	430.00	466.00
Salaries of other Adm. Officers:					
Census and Truant Officer	45.50	30.00		30.00	30.00
Supplies and expenses	195.19	120.54	70.46	191.00	196.43
Instruction					
Teachers' salaries	11,676.88	3,390.64	7,856.78	11,247.42	11,500.00
Books and other instruction aids	250.92	180.25	257.75	438.00	200.00
Scholars' supplies	171.93	289.98	170.22	460.00	480.00
Supplies and other expenses	663.81	79.47	100.53	180.00	50.00
Operation of School Plant					
Salaries of Janitors	351.00	79.60	245.40	325.00	325.00
Fuel and heat	470.00	460.00	140.00	600.00	600.00
Water, light and Janitor supplies	151.02	94.77	80.00	174.77	150.00
Maintenance of School Plant					
Repairs and replacements	1,254.91	1,117.50	5.00	1,122.50	700.00

Auxiliary Agencies					
Health supervision	414.00	515.52	75.00	590.52	600.00
Transportation	6,496.50	2,265.10	3,710.60	5,975.70	6,400.00
Tuition					
Elementary	4,547.28	1,440.00	4,947.50	6,387.50	6,600.00
Secondary	4,636.16	1,437.50	4,566.24	6,003.74	6,600.00
Special activities and funds	58.90		625.00	625.00	125.00
Fixed Charges					
Retirement	240.42	380.50		380.50	570.00
Insurance & Treasurer's bond	90.00	5.00	90.00	95.00	90.00
Capital Outlay					
New equipment			100.00	100.00	164.00
Total	\$32,656.82	\$12,482.29	\$23,472.48	\$35,954.77	\$36,479.35

**LANCASTER TOWN SCHOOL DISTRICT FINANCIAL REPORT
RECEIPTS**

Item	1947-1948	Received to 12-31-48	1948-1949 Estimate to 6-30-49	Total	Estimate for 1949-50
State Aid					\$11,750.31
Equalization and General	\$12,350.31		\$12,350.31	\$12,350.31	
Received from Local Taxes					()
Current appropriation	21,526.46	\$10,000.00	11,791.48	21,791.48	
Balance, previous appropriation	215.12	2,385.07		2,385.07	
Other Sources					
Dog licenses			50.00	50.00	50.00
Elementary School Tuition	100.00		90.00	90.00	
Trust Funds	15.00		15.00	15.00	15.00
Other (Rebate, Nursing Com.)	35.00		35.00	35.00	35.00
Col. Town Donation	800.00		500.00	500.00	
Total	\$35,041.89	\$12,835.07	\$24,331.79	\$37,216.86	\$11,850.31

Exclusive
of town
appropriation

SUMMARY FOR

1949-1950

Estimate of Expenditures \$36,479.35

Estimate of Receipts:

Federal

\$

State

11,750.31

Other Sources

100.00

Total

\$11,850.31

11,850.31

Appropriation needed to balance

1949-1950 Budget

\$24,629.04

TOWN OF LANCASTER

Lancaster Union School District

DISTRICT OFFICERS

MODERATOR

Irving A. Hinkley

CLERK

Edna Whyte

BOARD OF EDUCATION

Willard F. Bean Term Expires March 30, 1949
Mrs. Roma D. Nay Term Expires March 30, 1950
John Gormley Term Expires March 30, 1951

TREASURER

Christina D. Bennett, Term Expires June 30, 1949

TRUANT OFFICER

Alpha Kingsley

SCHOOL CENSUS AGENT

Alpha Kingsley

AUDITORS

Laurence J. Paul

Roger W. Rhodes

REPORT OF THE BOARD OF EDUCATION

February 18, 1949

Although the fiscal year of this report ended last June as required by State Law, the Board of Education feels that this section of the report will be more logical and informative if it covers matters to date. Our section has also been kept rather general as the various items are covered more fully in the superintendent's section.

During the past year considerable progress has been made in the betterment of our schools—administration, plant and teaching. Your Board has met regularly each month, usually on the first Monday evening. We have also held sev-

TOWN OF LANCASTER

eral special meetings to consider various problems as they arose.

Our relations with the teaching staff have improved notably. A committee of teachers has met with us to discuss mutual problems, and a delegated member of the board has attended a teachers' meeting to give information and to participate in discussion of current problems. This is the first time that such a cooperation has existed to our knowledge. A teachers' committee, together with the board, has initiated study of a salary schedule. Such a schedule is just as essential to a school system as to any private industry employing a group of people with certain definite requirements. The board, again in cooperation with the teachers, is studying and formulating a definite set of regulations, governing the whole range of our school activities. We find that most modern school systems have such definite regulations, and we believe they are very desirable.

A new accounting system has been adopted, together with a budget based thereon, which provides a far clearer picture of the finances of our schools than has been presented before. Attention is invited to the budget section of this report which actually shows how money has been spent, and the anticipated needs for the coming year.

The customary payment of \$2,000 has been made by the District on our funded debt. Final payment on this debt, which was incurred about 1912 for the erection of the Academy Building, will be made on or about January 1, 1951.

Two stokers were purchased last Fall for the Academy. Their use has been most satisfactory, and should result in some saving of fuel. Besides that, the building is heated better than before, and the janitor has much more time to spend on the routine maintenance of the building. New urinals and flushes have been installed in the boys' toilet. New lathes and a planer have been bought for the shop, and three new typewriters for the commercial department.

In accordance with our policy of renovating the Academy Building, four rooms were completely redecorated this past Summer; the study hall, two class rooms and the office. It is our intention to renovate as many more rooms as possible this coming summer, particularly the Commercial Room where the students now sit facing a blank wall with their backs to the windows, under four different kinds of obsolete and inadequate electrical lighting. A unit kitchen is needed

ANNUAL REPORT

by the Home Economics Department, and a central kitchen for the hot lunch program.

Major repairs are needed on the roof of the auditorium, which having had very little maintenance for several years now leaks badly.

The crowded condition of our schools steadily increases in severity. Additional space must be obtained (perhaps in the Town Hall) for the overflow from our Primary Building next Fall. At least one additional teacher will be necessary for this group. The board fully realizes that in spite of the conscientious efforts of our excellent staff of teachers, pupils are not receiving adequate instruction. Such instruction is impossible in classes as large as ours, with one teacher, in one room, poorly lighted and poorly ventilated.

Many textbooks are in poor condition and are very old. Some were copyrighted as early as 1883. They should be replaced. This matter is covered more fully in the report of the Superintendent.

The board wishes to thank all those who have helped in any way to further the progress of our schools. We particularly wish to express our gratitude to the Parent-Teachers Association for its very real help, and for its generous gifts to the schools; to the local Chapter of the American Red Cross for its timely aid to our hot lunch program; and to the local Lay-Professional Group with its several committees for the great amount of time, effort, thought and study which they have given our problems, and the progress they have made toward their solution.

We also wish to express our appreciation to Superintendent Heath for his energetic, tactful, and efficient service.

WILLARD F. BEAN,
ROMA D. NAY,
JOHN E. GORMLEY,
Board of Education.

TOWN OF LANCASTER

SUPERINTENDENT'S REPORT

To the School Board and Citizens of the Union School District:

In presenting my first annual report, I wish to bring to your attention certain factors regarding our schools and our educational problems.

Teaching Staff

The citizens of Lancaster have been fortunate indeed to have retained such an excellent corps of teachers. Their willingness to assume the responsibility for extremely large class loads is commendable.

The addition to the staff of a teacher of physical education has been a milestone in our over-all program. Mr. Luther Smart of Springfield College was elected to this position last fall. I wish to draw your attention to his comments in another section of this report.

Teaching Materials

The textbooks and teaching materials were completely inventoried last October and the results showed that our texts needed to be brought up to date in many subject fields. The inventory showed that out of the 9,287 copies of textbooks owned by the district, 39 percent were over twenty years of age. In some instances books now in use were published in 1883.

Steps are being taken to replace the outmoded texts by a long-range program of textbook revision and adoption. We cannot expect the best teaching to be done if we do not provide up-to-date materials.

Teachers' Workshop

In September, 1948, a workshop in elementary education was held in Groveton for all elementary teachers in the two school unions. The secondary workshop was held in Lancaster. Our teachers participated in these programs. Modern teaching methods and materials were discussed and objectives were developed in social studies. Much of the findings of these workshop groups has been applied to the daily teaching throughout the school year.

Report Card Revision

One of the main thoughts of the workshop group was the meeting of the individual needs of pupils. The teachers of the elementary grades felt that one place to start in consideration of the pupils needs would be to revise the method

TOWN OF LANCASTER

of reporting pupils' progress. Committees of teachers and parents have made a revision of the report card and while this is not yet complete, indications are that this new report will be much more satisfactory in evaluating individual pupils. When parents and teachers set about together to improve any situation, real progress is bound to be made.

Tuition Costs

Certain significant facts should be brought to your attention regarding increased tuition costs for pupils attending the Union District schools.

The cost of education for pupils in the elementary school has risen to approximately \$110 per pupil. Yet until this past year our tuition rate had been on the basis of \$65 per pupil. In order to meet this rising cost the district raised its tuition rate to \$90 per student and next year it will be \$100 per pupil.

In the high school grades the rate was raised from \$85 to \$115 last year. Next year the rate will be \$125 per pupil.

It is also important to the citizens of both school districts to consider the following:

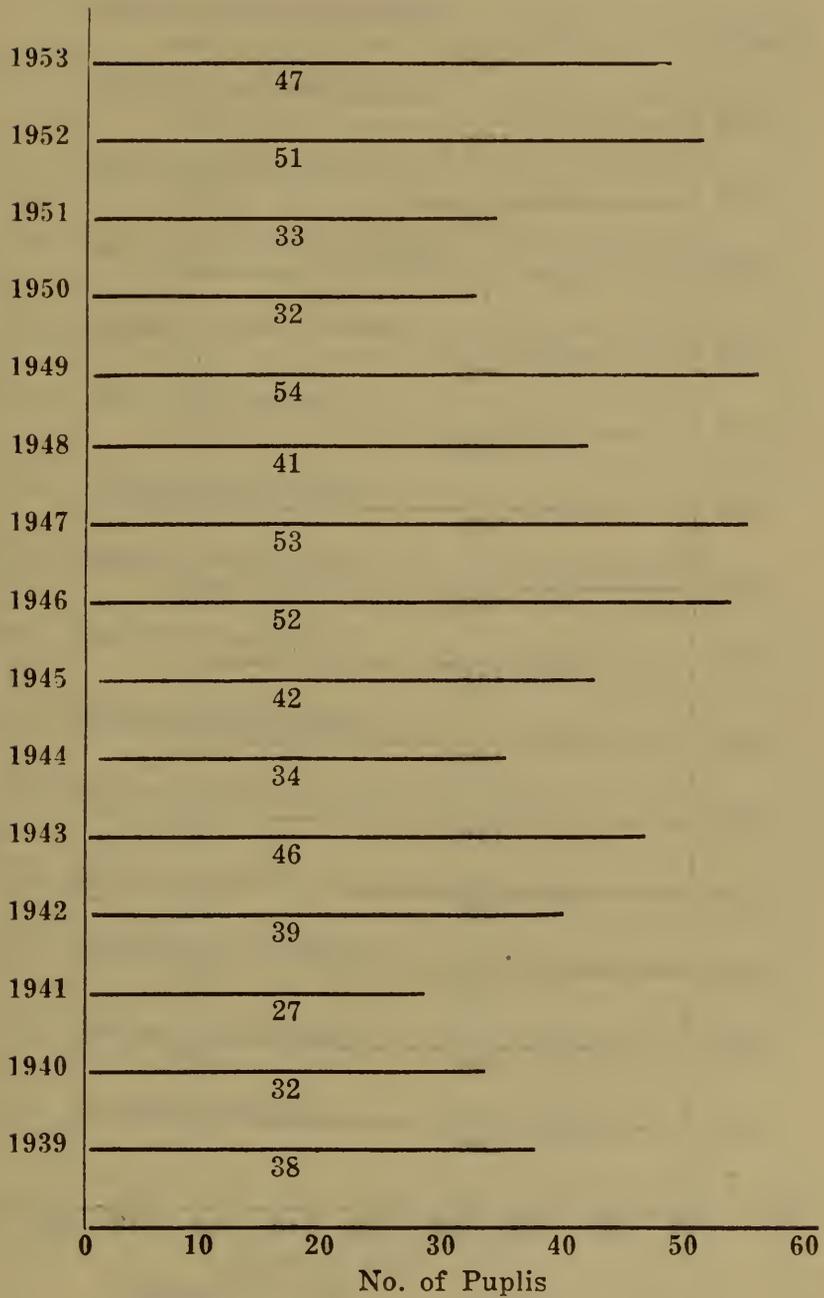
No. of Town District pupils attending rural schools	100
No. of Town District pupils attending Union District Schools—Elementary	64
High School	50

Total number attending Union District 114

While it has been a financial benefit to the Town District to have 40 percent of its pupils educated for less than actual cost, it has been a financial burden for the Union District. The new tuition rates will more fairly distribute the costs of education for all pupils in both districts.

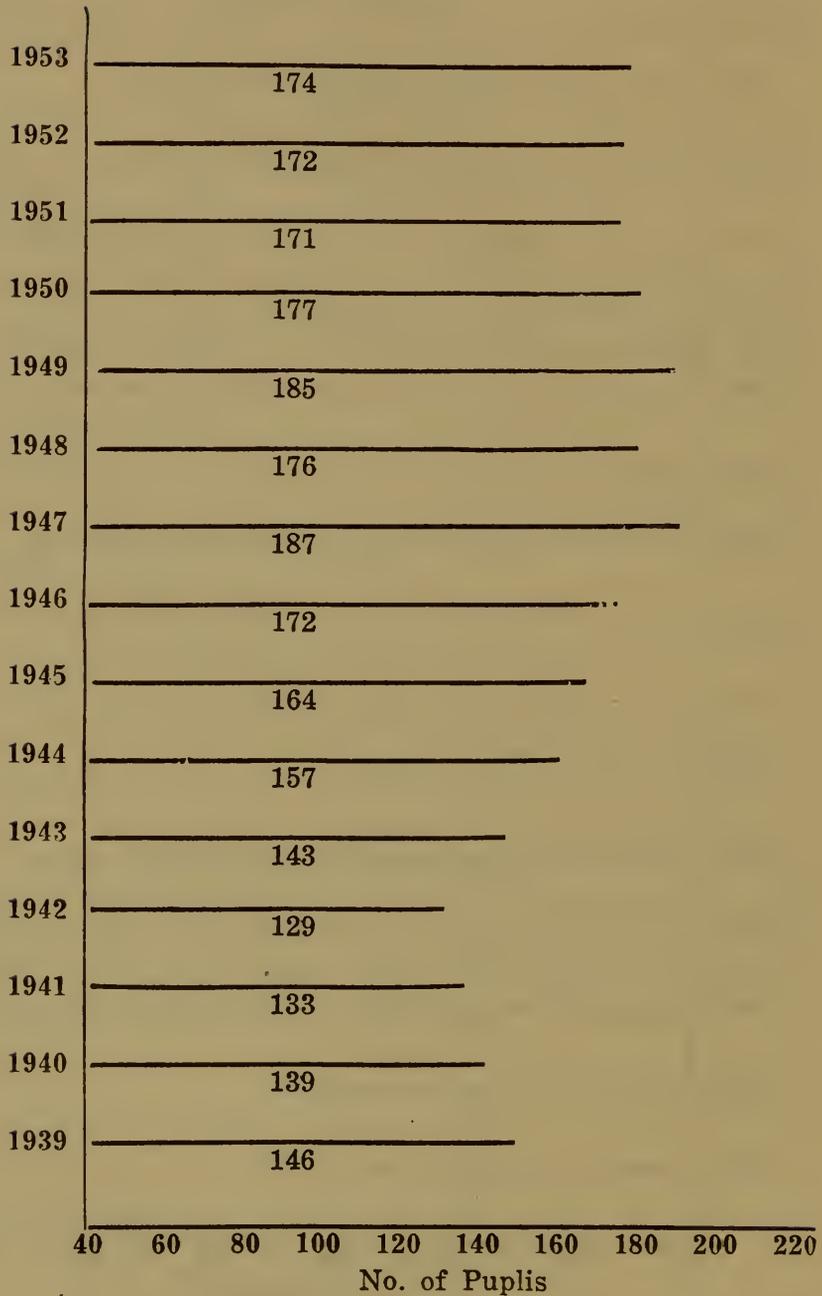
TOWN OF LANCASTER

Table I
GRADE ONE ENROLLMENTS 1939-1953
Primary Building



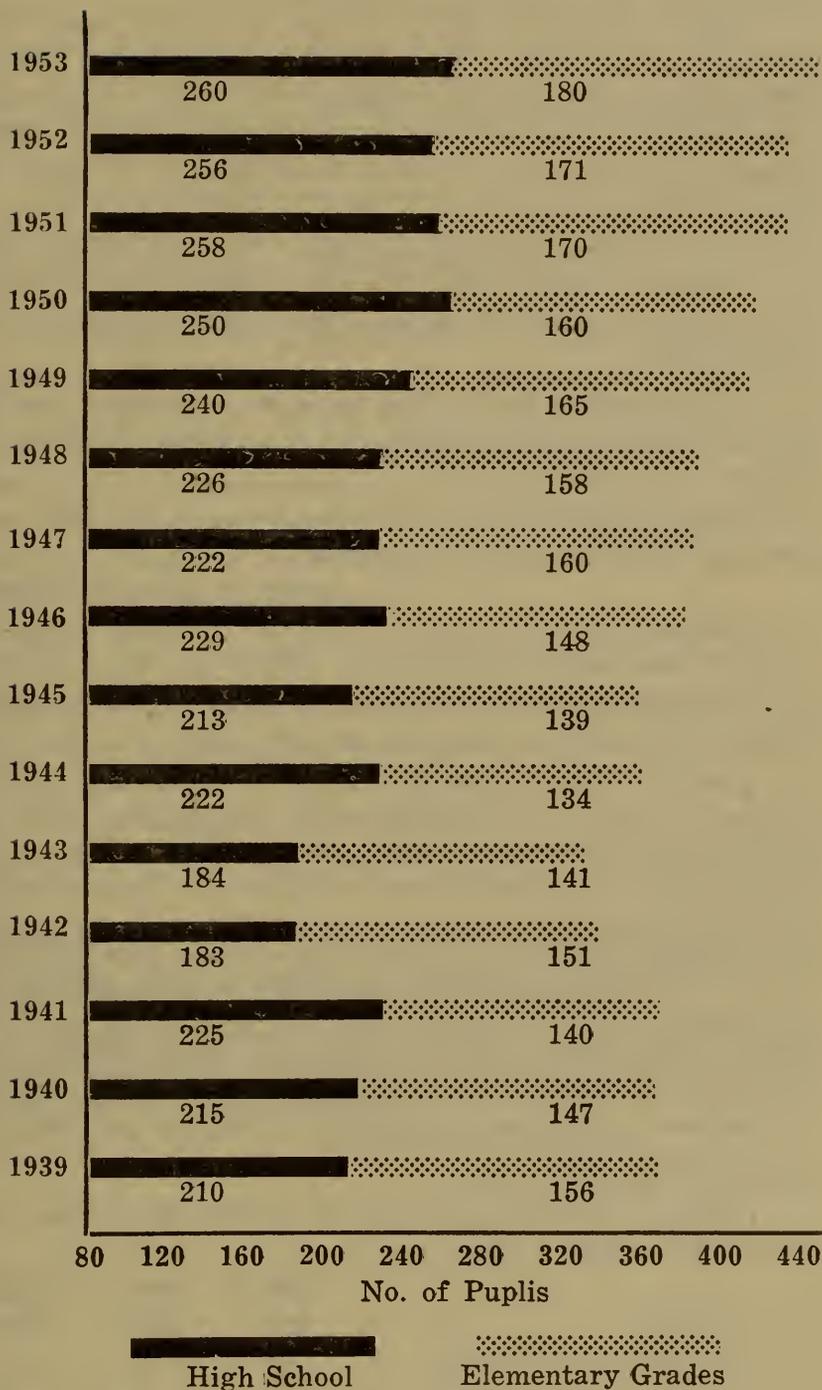
ANNUAL REPORT

Table II
PRIMARY BUILDING ENROLLMENT
1939-1953



TOWN OF LANCASTER

Table III
 HIGH SCHOOL BUILDING
 ENROLLMENT (Grades 5 — 12)



TOWN OF LANCASTER

Crowded Classrooms

Our classroom sin all grades are greatly over-crowded. Present conditions must be relieved at as early a date as is possible.

First: If you will refer to Table I in this report you will see the enrollment figures for grade one from 1939 to the present and also the estimate of future enrollments through 1953. (This estimate is based on the current school census of all pre-school children from birth to 6 years of age.)

You will notice that the estimates for 1950 and for 1951 are somewhat smaller than for the preceeding year or the following year. This is quite the same pattern in many other communities.

The important fact is that while we may have one or two smaller enrollment groups, on the whole the size of classes is increasing.

By grouping the figures of this chart in five-year periods, the following become apparent:

	1939-43	1944-48	1949-53
Enrolled	182	222	217
Average size of Grade One	36	44	43

. The above shows us we shall have as large a group to serve in the next five years as we now have.

Second: Now let us see what is happening in the primary building as the grades are progressing, year by year, through the lower grades in the primary groups. Refer to Table II.

It is important to notice that since 1947 our enrollment in this building has not been less than 176 and will not be less than 170 for the next five years. Such a condition means that we shall have a teacher-pupil load of 42 children. (In all grades we now have 10 of our teachers doing the work of 16 teachers, considered in the light of proper pupil-teacher proportions.)

Again; by grouping the figures in five-year periods, the following becomes evident:

	1939-43	1944-48	1949-53
Enrolled	690	856	879
Average size of grades	34	42	44

The above would indicate that our present over-crowded

TOWN OF LANCASTER

building which is inadequate in every way, for a modern educational program, will continue to be over-crowded for at least the next five-year period ahead of us.

Third A very real crisis will be reached in the building situation two years from now when we attempt to seat the present large primary classes in the first floor of the academy. It will be physically impossible to seat 50 and more pupils in any one of these rooms now being used for the upper elementary grades.

And of additional significance is the fact that the high school program is now seriously handicapped due to the lack of space for the present classes. Table III is self-explanatory.

Lay-Professional Study

The work of the study groups in considering the whole school situation in Lancaster has been extremely helpful to the school personnel and has served as a sounding board for the wishes and needs of the people of Lancaster as regards their schools. Special reports have been prepared by the several committees and these have been circulated through the town as a means of acquainting the public with the real educational problems of the town.

It is our hope that such a group will continue to be active in school matters in the future. Only when the entire public are acquainted with the needs and program of the school, can the best education be provided our boys and girls.

School Nurse

See page 52.

I wish to acknowledge gratefully the assistance of the School Board, the Teachers, and Parents, as well as the Parent-Teachers Association and the Lay-Professional Group, to the making of this past school year such a productive one for the better education of our boys and girls.

I would urge you to read all parts of this school report as the needs of the various departments have been stressed by those making the reports.

C. NEWTON HEATH,

Superintendent of Schools.

ANNUAL REPORT

HEADMASTER'S REPORT

Mr. C. Newton Heath
Superintendent of Schools.

Dear Sir:

I herewith submit my nineteenth annual report as headmaster of Lancaster High School.

There were sixteen boys and thirty girls in the graduating class of 1948. Of the sixteen boys graduating, seven are in the service, six are attending colleges or special training schools, one is a stockman for Sherry Automotive Supply in Hartford, Conn., one has a milk route in Twin Mountain and one is working at home on the farm. Nine of the girls are continuing their education in colleges or special training schools, four are doing clerical work, two are employed by the Groveton Papers Co., one is caring for children, one is a waitress, one is a store clerk, four are telephone operators, five are married and three are at home.

Following are tables with reference to this year's registration, classes and subjects:

Table I (by residence)

District	Grades					Total
	IX	X	XI	XII	P.G.	
Special District	31	20	31	16		98
Town District	12	16	15	11	1	55
Crystal	1					1
Dalton		1		3		4
Jefferson	12	15	5	7		39
Gilman	1	4	2	4		11
Guildhall	1		1			2
Lunenburg	7	6	3	3		19
	—	—	—	—	—	—
	65	62	57	44	1	229

Table II (by classes)

Class	Boys	Girls	Total
Senior	19	25	44
Junior	25	32	57
Sophomore	27	35	62
Freshman	28	37	65
Post-graduate		1	1
	—	—	—
	99	130	229

TOWN OF LANCASTER

Table III (by subjects)

COMMERCE		MATHEMATICS	
Bookkeeping	28	Algebra 9	30
Junior Business	47	Advanced Algebra	11
Economic Geography	35	Geometry	13
Stenography I	19	Trigonometry	11
Stenography II	7	General Mathematics	17
Typing I	38		
Typing II	25	DOMESTIC SCIENCE	
Office Practice	13	The Family	16
ENGLISH		Home Management	19
English 9	65	Foods & Nutrition	25
English 10	62	Clothing & Textiles	21
English 11	57	SCIENCE	
English 12	45	Biology	51
FRENCH II	18	Physics	24
LATIN I	20	Chemistry	21
SOCIAL SCIENCE		MANUAL ARTS	
Civics	70	Trades & Industry	
World History	18	(cabinet making)	28
U. S. History 11	61	Practical Mechanics	26
U. S. History 12	44		

The total enrollment of 229 is seven more than last year. Since the opening of school six pupils have transferred and seven have left without completing their courses; two for reasons of health, one to be married and four to go to work.

The program in Shop and Home Economics were changed this year in order to meet the requirements necessary to qualify for federal aid in support of these courses.

The course in Cabinet Making, which formerly required a minimum of two, forty minute periods each day, has been changed to a three hour course each day and allows two units of credit instead of the usual one. This course is open to sophomores and seniors and is given in the morning. In the afternoon a regular Industrial Arts class in Practical Mechanics for freshmen is conducted. To receive federal aid for this course it, too, will have to be extended to a three hour course which under present conditions would be rather difficult to do. In order to make the changes that have been made it has been necessary to reduce the seventh and eighth grade work in shop from four to two periods a week. Without the addition of another instructor in shop any expansion

TOWN OF LANCASTER

in that work at the present time is more or less out of the question.

One way of expanding the work in the field of vocational arts would be to add a federal aided course in Agriculture. Such a course would not only meet the needs of many pupils attending Lancaster High School but would also serve the needs of this particular area. At present there is a lack of facilities for carrying on a course in Agriculture but any future developments should certainly include plans for such a course.

In the case of Home Economics the change over to a federally aided program was more or less a matter of time scheduling, since there were no changes in the subjects regularly taught. More time had to be allotted to the classes in Home Management and The Family and time also made available for conference work.

To replace mechanical drawing, which was discontinued because of the change-over in shop program, a course in general mathematics for Juniors was added. This course was open also to pupils in other classes who had not had a course in mathematics.

Although facilities have not been ideal, the program in physical education has been very much worth while as, I'm sure, a study of Mr. Smart's report will indicate.

If education is a question of meeting the individual needs of the pupils, then guidance is one of the school's main responsibilities. And even though this responsibility is the concern of all teachers in all classes, extra time is needed for the conduct of special guidance activities. In order to have this extra time it is planned to have in next year's schedule a thirty-minute home room period at the beginning of each day.

In addition to having more time made available for special guidance activities it is also proposed to reduce the number of pupils in the home rooms so that the teacher in charge will have an opportunity to know better the pupil in his or her charge and consequently a better opportunity to guide them. The plan as discussed in the teacher's meetings is to have every teacher on the staff a home room teacher instead of having the usual Freshman, Sophomore, Junior and Senior home rooms. As it is now only the Freshman room can accommodate all the members of that class and pupils in other classes have to be assigned to rooms other than their regular class rooms. The new arrangement will result in ten groups instead of the usual six. To accommodate the groups some of

TOWN OF LANCASTER

the rooms will need to be equipped with locker or other storage space in order to care for the pupils' clothing and personal supplies.

Although it is realized that there is a limit to the amount that can be spent on improvements in any department in any one year, I am submitting for your consideration a list of needs as suggested by teachers for improving the work carried on in their departments.

Shop — New jointer planer and power sander.

Home Economics — Unit kitchens in food laboratory.

Large refrigerator

Four old sewing machines turned in for new ones.

Large filing cabinet

Built-in ironing board.

Science — Replacement of chair desks in science classroom with tables and chairs.

Microscopic projector

Plumbing fixtures in laboratory overhauled.

Commercial — Tables and chairs to replace desks in shorthand room.

Duplicating machine.

Separate desks or tables for typewriters.

A change in lighting system.

Music — 36 folding chairs for orchestra.

Funds for increasing library of music.

Set of typani drums.

The improvements and changes made the past year have worked out very satisfactorily, especially those in the boys' basement, boiler room and office. The redecorations in the study hall and three class-rooms have also improved conditions for study and class work.

Lack of space for special group work and proper facilities for carrying on work with instructional movies has handicapped the program. Most of the class rooms are not equipped for the use of the sound projector and those in which it can be used are so situated that its use in them interferes with class work going on in adjacent rooms. When possible a special projector room should be made available. No doubt the rooms which are at the greatest disadvantage because of outside sounds are the fifth and seventh grade ones. These rooms are adjacent to the assembly hall in which a great many activities have been carried on this year.

The noon lunch program, in spite of limited facilities, seems to be working out quite well this year. Between fifty

ANNUAL REPORT

and sixty pupils are being served well-balanced hot lunches each noon. The addition of a paid helper in preparing the lunches, which was made possible through funds allotted by the local chapter of the Red Cross, has eliminated the need of home economics classes doing this work. There is a need, however, for a central kitchen away from the Home Economics department in order that pupils in both the high school and primary buildings may obtain hot lunches.

The usual activities including orchestra, Glee Club, debating, dramatics, assemblies, basketball and bowling have been carried on this year. Besides the schedule of basketball games, the following events have taken place during the first semester: four class socials, senior play, Christmas dance and Christmas concert by the Glee Clubs and Orchestra.

In order for the headmaster to have sufficient time to properly administer the high school program, supervise the building and confer with teachers and pupils, it becomes almost imperative that he do less teaching. Ordinarily this would be a matter of schedule making in which some of the classes taught by the headmaster would be assigned to other members of the teaching staff. In this particular situation which involves subjects in mathematics, it so happens that there are no other teachers on the staff who are prepared to teach the required subjects or who, even if they were prepared, would have time with their full schedules to take on another subject. If an expansion of the vocational courses offered in the high school is to be considered, a combination shop and mathematics teacher might be the answer to this problem.

In closing I wish to express my appreciation for the cooperation received from you, the school board, teachers, pupils and parents and to thank those who have aided in carrying on various activities connected with the school.

Respectfully submitted,

CARROLL STOUGHTON,

January 28, 1949

Headmaster.

TOWN OF LANCASTER

PRINCIPAL'S REPORT

Mr. C. Newton Heath
Superintendent of Schools

Dear Sir:

When school opened in September the teachers in each of the elementary grades cheerfully faced their large classes with their customary resolve to provide the necessary guidance and to present varied activities in order that each child might have equal opportunities for growth and development.

The first step in the attempt to extend program supervision into the upper elementary grades despite the fact that they are housed in different buildings, was to synchronize the school hours. There were no major changes in curriculum. Emphasis on fundamentals is required. Texts were added in the upper grades so that the Scott-Foresman publications are the basic readers in grades one through six and the Yoakam-Dow spelling system is continuous from grade two through eight.

It was decided that the program of studies in arithmetic, as revised by the State Department, be adopted throughout. During the fall term, several teachers attended a demonstration of arithmetic texts—a survey of the newer books being planned before a selection is made.

The Workshop in Social Education held the second week of school proved very worthwhile. Teachers returned with a fuller realization of the power and scope of the subject matter and methods to be employed in this field. Many questions and problems were raised. The only solution for them seemed to be experimentation in the classroom. A definite program will be organized when the teachers discover the most satisfactory means for carrying out various units of work.

Everyone felt that one highlight of the week was becoming better acquainted with Dr. Gertrude Lewis, Director of Elementary School Services. Her personality and staunch support of the democratic ideals in education were an inspiration.

A majority of the teachers took advantage of the course in Creative Art Education directed by Dr. Mildred Landis. As a result many of the principles she advocated are being put into practice with the available facilities.

A study of report cards was begun early in the fall term.

ANNUAL REPORT

After much thought and preparation, experimental cards were issued, both parents and teachers having produced them. After making further changes, suggestions for which will be indicated on questionnaires to parents, a permanent form will be printed. The new cards reveal a closer study of the individual and his contribution to and participation in school activities.

As in the past, a program of health teaching planned in cooperation with Mrs. Mary Carey, school nurse, is being carried out along with the physical education instruction. A morning lunch of milk is offered in grades one through six from December through March.

Parents are urged to confer with teachers and are welcome to visit the classes whenever and as often as they wish. The school should be considered a community-teacher project in which the future of the children of Lancaster is at stake.

Respectfully,
GRACE ENMAN,
Principal.

PHYSICAL EDUCATION PROGRAM

Mr. C. Newton Heath
Superintendent of Schools
Dear Sir:

The Physical Education program of the schools of Lancaster has been functioning since September 1948. Despite very limited facilities the program is attempting to meet the needs of the youth in our schools.

The primary school playground is hardly adequate to carry on any kind of organized play for even one grade. The indoor facilities are limited to the classrooms where movement and activity conducive to a good physical education program is very limited. The work of the teachers and children in the other rooms suffers because of the enthusiasm and noise that naturally accompany any physical activity.

The facilities of the high school are somewhat better but would not meet even the minimum standards for any type of physical education program. Our indoor facilities in the high school building are limited to a very small auditorium that is unsafe for most physical education activities plus the fact that it is already used to the maximum. The outdoor facilities have been limited this fall to the park in front of the high

TOWN OF LANCASTER

school where trees and other obstructions hamper most any organized game. There is a field in back of the high school that will be used after it is developed, and will be excellent for an outdoor program.

Physical education for boys and girls has only been given due to limited personnel. Under the present system the physical education instructor is only able to meet his high school classes during study periods which result in heterogeneous groupings.

The physical education classes have been more along the recreational theme than good physical education because of the facilities and time. Along with the physical education program the boys and girls are having health education.

The intramural program held during after school hours has been very successful judging from the enthusiastic participation by many of the young people. We have intramural golf, baseball, bowling, touch football and basketball.

Posture training and corrective physical education is also being carried on in cooperation with the school nurse and state orthopedic authorities.

The athletic program which is a very vital part of physical education includes a bowling team, boys and girls varsity basketball, boys junior varsity basketball, junior high school basketball, hockey, winter sports. It is estimated that 35 percent of the entire high school student body is participating in some sport.

Respectfully,

LUTHER SMART

ANNUAL REPORT

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1948
School District of Lancaster Special

Summary

Cash on hand June 30, 1947 (Treasurer's Bank Balance)	\$ 460.50
Received from selectmen, appropriations for current year	\$56,153.56
Income from trust funds	35.00
Received from State Treasurer	14,853.91
Received from all other sources	21,177.14
	<hr/> 92,219.61
Total Amount Available for Fiscal Year (Balance and Receipts)	\$92,680.11
Less School Board orders paid	88,057.42
	<hr/>
Balance on hand as of June 30, 1948 (Treasurer's Bank Balance)	\$ 4,622.69

CHRISTINA D. BENNETT,
District Treasurer.

July 12, 1948

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Lancaster Special, of which the above is a true summary for the fiscal year ending June 30, 1948 and find them correct in all respects.

ROGER W. RHODES,
LAURANCE J. PAUL,

July 12, 1948

Auditors.

TOWN OF LANCASTER

SCHOOL CALENDAR

1949-1950

Terms	Begins	Ends	Half Day Sessions
Fall Term	Sept. 7, 1949	Dec. 21, 1949	146
Winter Term	Jan. 3, 1950	Feb. 17, 1950	68
Spring Term	Feb. 27, 1950	Apr. 21, 1950	80
Summer Term	May 1, 1950	June 16, 1950	68
			<hr/>
			362

Holidays

Armistice Day	Nov. 11, 1949
Thanksgiving	Nov. 24, 25, 1949
Memorial Day	May 30, 1950

**LANCASTER UNION DISTRICT NO.1 FINANCIAL REPORT
EXPENDITURES**

Item	Expended 1947-1948	Expended to 12-31-48	Estimated to 6-30-49 1948-1949	Total	Budget 1949-50
Administration					
Salaries of District Officers	\$ 126.00		\$ 240.00	\$ 240.00	\$ 240.00
Superintendent's Salary and travel	1,063.80			1,159.54	1,159.54
Tax for State Wide Supervision	710.00		754.00	754.00	750.00
Salaries of other Administrative Officers					
Census & Truant Officer	50.00	35.00	15.00	50.00	50.00
Supt.'s Clerk and Office	710.00	334.29	165.71	500.00	514.29
Other Expenses		177.10		177.10	
Supplies and Expenses	1,004.11	170.75	299.25	470.00	400.00
Instruction					
Principals' and Teachers' Salaries	50,423.43	21,069.14	37,930.86	59,000.00	64,700.00
Books and other Instructional Aids	996.59	422.25	477.75	900.00	600.00
Scholars' Supplies	3,127.96	2,622.83	570.22	3,193.05	2,800.00
Salaries of Clerical Assistants	600.00	105.00	300.00	405.00	540.00
Supplies and other Expenses	1,207.92	419.62	145.52	565.14	475.00
Physical Education Program		286.85	713.15	1,000.00	300.00
Operation of School Plant					
Salaries of Janitors	3,162.25	1,240.50	2,299.50	3,540.00	3,690.00

Fuel and Heat	3,141.31	1,523.53	976.47	2,500.00	2,500.00
Water, Light and Janitors' Supplies	1,617.87	1,025.37	774.63	1,800.00	1,900.00
Maintenance of School Plant					
Repairs and Replacements	3,827.94	1,961.60	1,542.42	3,504.02	3,650.00
Auxiliary Agencies					
Health Supervision	1,663.77	914.00	456.00	1,370.00	1,400.00
Tuition Rebate		19.12		19.12	
Special Activities	2,942.00	485.07	1,200.00	1,685.07	400.00
Fixed Charges					
Retirement	2,352.50	1,958.00		1,958.00	2,240.48
Insurance	629.81	162.98	439.74	602.72	916.93
Capital Outlay					
Improvements to Buildings	5,557.87	1,543.32	500.00	2,043.32	
New Equipment	2,518.11	2,154.42	521.00	2,675.42	1,700.00
Debt and Interest					
Principal of Debt	2,000.00		2,000.00	2,000.00	2,000.00
Interest on Debt	245.00	105.00	70.00	175.00	105.00
Total	\$89,678.24	\$39,895.28	\$52,391.22	\$92,286.50	\$93,031.24

LANCASTER UNION DISTRICT NO.1 FINANCIAL REPORT
RECEIPTS

Item	Receipts 1947-1948	Estimated 1948-1949	Estimated 1949-1950
Federal Aid			
National School Lunch	\$ 135.96	\$ 100.00	\$ 100.00
Smith Hughes & George Dean		2,724.00	2,724.00
State Aid			
Equalization	14,853.91	14,853.91	14,853.91
Local Taxation			
Current Appropriation	56,153.56	50,364.46	
Special Appropriation		4,000.00	
Balance Previous Year	1,698.77	2,445.60	
Other Sources			
Dog Licenses		100.00	
Elementary School Tuition	4,855.28	5,297.50	6,400.00
Secondary School Tuition	11,499.20	3,149.52	14,375.00
Trust Funds	35.00	35.66	35.00
Sale of Property	292.99	1,004.97	300.00
School Lunches	425.21	100.00	100.00
Other Receipts of School Lunch	10.00		
Other Receipts	2,165.96	1,006.77	300.00
Total Receipts — All Sources	\$92,123.84	\$95,182.39	\$99,187.91

(exclusive of appropriations)

SUMMARY

1949-1950

Estimate of Expenditures 1949-50 \$93,031.24

Estimate of Receipts:

From Federal \$ 2,824.00

From State 14,853.91

Other Sources 21,510.00

39,187.91

Appropriation Needed 1949-50

\$53,843.32

Highlights of 1948

1. March Town Meeting. Town Manager Plan adopted and Parking meters continued.
2. Actual operation of Town Manager Plan commenced on May 5th.
3. During summer months over 20,000 gallons of tar were put out on Town roads and streets.
4. Under Town Road Aid Program 3,000 yards of new gravel was put out on Class V roads.
5. First complete audit of the Town books was made by State Tax Commission.
6. New International Truck and Plow purchased by Town.
7. Ramon Hanson appointed Chief of Police to succeed Chief Malloy, who was killed in tragic accident.
8. Foundation for new sidewalk to Weeks Memorial Hospital completed.
9. Finished the year with \$3,888.53 budget surplus.
10. Retired \$6,216.64 on the Town Debt.
11. Collected 93.4 percent of the 1948 tax levy.

OBJECTIVES FOR 1949

1. To continue to improve our roads and streets.
2. To continue to improve the Bookkeeping systems.
3. To keep in good repair all Town property and equipment
4. To paint and modernize the Town Office.
5. To adopt the State Retirement System for the Town Employees.
6. To complete the hospital sidewalk.
7. To make necessary repairs on the Library.
8. To carry out the instructions of the 1949 Town Meeting

Report of the Forest Fire Warden

Your local organization to prevent and extinguish brush and woods fires is glad to report a good year of forest protection in 1948. In spite of danger conditions nearly equalling at times those of 1947 when great losses were suffered in New Hampshire and New England, fire damage and loss this year have been gratifyingly low.

With the continuing cooperation of all people, we can hope to have another successful year in 1949. Let us remember that in any year, over 90% of all fires are caused by carelessness and that all of these man-caused fires are preventable.

Today, we have more slash and uncut grassland than for many years in the past. Smokers, campers and tourists who use our outdoors are also more numerous than ever before. We must therefore be ready for fires which might occur but, above all, prevention by everyone is the greatest need.

A few simple precautions taken by every citizen will help, as follows:

(1) Always get a written permit from the warden before kindling a fire outdoors when the ground is not covered with snow.

(2) If you smoke, always extinguish matches and tobacco before dropping or throwing them down. In automobiles, always use the ash trays.

(3) Report fires and smokes to the warden without delay.

The observance of these and other simple rules will go far to insure safety from fire damage and your cooperation in this way is earnestly solicited.

1948 FIRE RECORD

Number of Fires — None Acreage Burned — None

Respectfully submitted,

HAROLD B. CHASE,
District Fire Chief.