



Annual Report

LANCASTER, N. H.

1959

Highlights of 1959

Construction of a new bridge over Garland Brook, No. Road.

Purchase of new truck for Highway Department.

Purchase of new cruiser for Police Department.

New floor in Town Hall.

Arthur G. Sherman re-elected to the Board of Selectmen.

Alphonsus A. Bradley elected to the Board of Selectmen for two years.

Plans for 1960

Complete a survey of the sewer system.

New Court Room.

Resurface Main Street Business District.

Cover Photo

Two attractive Minnesota cyclists have just received directions at the Lancaster Information Booth, attended by Mrs. Glenn S. Sheridan (right rear) and her husband, Fred A. Sheridan, and are about to leave for a few days at the Col. Town Community Camp in East Lancaster.

—Elwyn Atherton Photo.

ANNUAL REPORT
OF THE
TOWN OF LANCASTER, N. H.

FOR THE PERIOD
JANUARY 1, 1959 TO DECEMBER 31, 1959
INCLUSIVE

WITH THE REPORT OF
THE LANCASTER SCHOOL DISTRICT

25201
L2A
1959

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Directory of Officials

Elected Officials

	Term Expires
Selectmen	
Herbert A. Woods	1960
Alphonsus P. Bradley	1961
Arthur G. Sherman	1962
Moderator	
Dana H. Lee	1960
Town Clerk and Treasurer	
Dorothy H. Cross	1960
Supervisors of the Check List	
Albert J. Kenney	1960
Lester E. Moses	1960
Edna B. Haley	1960
Trustees of Trust Funds	
James L. Dow	1960
Daniel A. O'Brien	1961
Raymond W. McCaig	1962
Library Trustees	
Raymond F. Linscott	1960
Ethel McCarten	1961
Sinclair Weeks	1962
Col. Town Investment Committee	
J. Wendall Kimball	O. Leo Connary
Daniel A. Sullivan	Raymond W. McCaig
Raymond F. Linscott	Raymond Carr
Hugh Galbraith	
Col. Town Spending Committee	
Robert C. Rich	Term Expires 1960
Grace M. Lee	1960
Margaret P. Guilmette	1960
Clinton L. White	1961
George E. Hunter, Jr.	1961
Arthur Drake	1961
James A. Ferguson	1962
Nathalie Wheeler	1962
Charles T. Bennett	1962
Emmons Smith Fund Committee	
Laurence J. Paul	Term Expires 1960
Mary H. Carey	1961
Marion M. Balch	1962

Report to the Citizens

Fellow Citizens:

The annual report for the fiscal year ending December 31, 1959, was prepared to bring you information of the activities of your local government. Read the report to better understand the problems, the various functions and services of the different departments, improvements made and future plans. A well informed citizenry is the surest way to preserve better government. Do your part by attending public hearings and voting in town meetings.

A new bridge was constructed over Garland Brook on the North Road under the State Aid program. The bridge is now the responsibility of the State so the Town will have no further maintenance cost. A new truck was purchased and snow plowing equipment was installed on it to improve plowing. Streets and roads were improved to reduce maintenance cost and improve travel. The various departments operated efficiently at a minimum of cost in spite of the exceptionally cold winter causing additional expense.

The Town indebtedness is now far below the debt limit. The total cost of the Main Street project was less than estimated and the town was refunded \$14,411.96, which was immediately applied to the note, thus reducing the interest payments and shorten the maturity date. With the issue of a new note the debt had a net reduction of \$22,822. The Town's current debt is \$38,478.00 and of this \$8,169.00 will be received as the State's share of the Main Street construction notes.

If there are questions unanswered in this report or you have constructive criticism to offer, we are always pleased to hear from you.

Sincerely,

DONALD E. CRANE
Town Manager

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 on 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 o'clock in the forenoon to act upon the subjects hereinafter mentioned. The polls will be open at said place and date from the conclusion of the business meeting held thereat until six o'clock in the afternoon for the reception of your ballots.

1. To choose all necessary town officers for the ensuing year.

2. To see if the Town will vote to authorize the selectmen and town treasurer to borrow a sum or sums, not exceeding in the aggregate the amount of the tax commitment of the previous year (1959), in anticipation of the collection of taxes for the current municipal year, and to issue in the name, and on the credit, of the town negotiable notes therefor, said notes to be paid in the current municipal year from the taxes collected during the current municipal year.

3. To see if the Town will vote to authorize the selectmen to administer or dispose of any real estate acquired by tax collector's deeds.

4. To see if the Town will vote to raise and appropriate the sum of Seven Hundred Twenty Four (\$724.00) Dollars to assist in paying the cost of free public band concerts. (Submitted without recommendation by the budget committee)

5. To see if the Town will vote to replace the memorial lights, so-called, on Main Street Bridge with appropriate metal standard lights and to raise and appropriate the sum of Five Hundred (\$500.00) Dollars for this purpose. (Recommended by the budget committee)

6. To see if the Town will vote to authorize the selectmen to cut and dispose of such timber as they, in the exercise of their sound discretion, shall determine, in accordance with good forestry practices, from the town lots known as the Hartford, the Davey and the Paul lots.

7. To see if the Town will vote to accept the budget as submitted by the budget committee.

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

9. To act on any other business which may legally come before this meeting.

Given under our hands and seals this twentieth day of February, 1960.

HERBERT A. WOODS,
ALPHONSUS A. BRADLEY,
ARTHUR G. SHERMAN,
Selectmen of the Town of Lancaster.

A True Copy of Warrant—Attest:

HERBERT A. WOODS,
ALPHONSUS A. BRADLEY,
ARTHUR G. SHERMAN,
Selectmen of the Town of Lancaster.



Budget for 1960

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1960 to December 31, 1960 Compared with Estimated and Actual Revenue, Appropriations and Expenditures of the Previous Year January 1, 1959 to December 31, 1959.

REVENUE

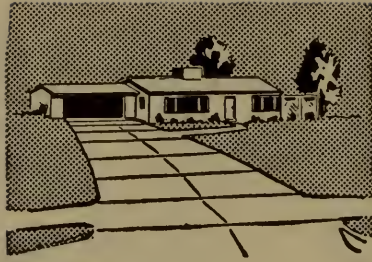
Sources of Revenue	Estimated 1959	Actual 1959	Estimated 1960
From State:			
Interest & Dividends Tax	\$5,825.24	\$5,825.24	\$5,825.00
Railroad Tax	1,000.00	1,000.00	1,000.00
Savings Bank Tax	756.64	756.64	750.00
Reimbursement a/c State and			
Federal forest lands	65.00	70.69	70.00
State Aid, Construction	3,850.00	3,850.00	3,850.00
Reimbursement a/c Old Age			
Assistance	200.00	123.32	200.00
Main Street Project	14,411.96	14,411.96	0.00
From Local Sources			
Except Taxes:			
Dog Licenses	535.00	635.83	600.00
Business Licenses, Permits and Filing Fees	500.00	534.50	400.00
Fines and Forfeits, Municipal Court	1,000.00	1,180.63	1,000.00
Rent of Town Hall and Other Buildings	1,950.00	1,705.03	1,500.00
200th Anniversary	238.00	238.00	0.00
Commission on Head Taxes	800.00	730.40	800.00
Parking Meters	6,500.00	6,091.59	6,000.00
Parking Meter Reserve	1,000	1,084.17	0.00
Interest on Taxes	1,500.00	1,103.07	1,000.00
Income from Municipally Owned Utilities:			
Water Depts.	700.00	700.00	900.00

Sources of Revenue	Estimated 1959	Actual 1959	Estimated 1960
Motor Vehicle Permit Fees	16,000.00	16,278.98	15,500.00
Sale of Town Property	2,350.00	2,745.05	1,000.00
Amount Raised by Issue of Bonds or Notes:			
Bridges	8,300.00	8,300.00	0.00
From Local Taxes Other Than Property Taxes:			
Poll Taxes—Regular @ \$2	2,634.00	2,567.00	2,600.00
National Bank Stock Taxes	692.80	692.80	690.00
Yield Taxes	1,400.00	1,043.91	1,000.00
Added Taxes	0.00	1,250.79	0.00
Total Rev. from all sources			
Except Property Taxes	\$72,208.64	\$72,919.60	\$44,685.00
Amt. to be Raised by Prop. Taxes			127,645.06
Total Revenues			\$172,330.06

EXPENDITURES

Purposes of Expenditures	Appro. 1959	Actual Expend. 1959	Estimated Expend. 1960
Current Maintenance Expenses:			
General Government:			
Town Officers' Salaries	\$10,320.00	\$10,502.40	\$10,685.00
Town Officers' Expenses	4,315.00	4,373.49	4,558.00
Elect. & Regist. Expenses	225.00	201.70	400.00
Municipal Court Expenses	500.00	500.00	500.00
Expenses Town Hall and Other Town Bldgs.	7,125.00	8,524.12	5,950.00
Protection of Persons & Property:			
Police Department	15,000.00	14,706.67	14,125.00
Fire Department	4,500.00	4,500.00	4,500.00
Moth Exterm.—Blister Rust & Care of Trees	1,100.00	747.00	1,100.00
Insurance	3,496.06	3,587.61	3,674.15
Planning & Zoning	200.00	163.00	200.00
Parking Meter Acct.	7,500.00	7,546.40	6,000.00
Civil Defense	300.00	31.05	400.00
Health:			
Health Dept., Including Hospitals	6,330.20	6,080.20	5,809.22
Vital Statistics	325.00	339.35	350.00
Sewer Maintenance	800.00	1,069.81	1,000.00
Town Dump and Garbage Removal	2,600.00	2,515.73	2,700.00
Highways & Bridges:			
Town Maintenance	46,075.00	46,776.32	47,850.00
Street Lighting	11,300.00	11,299.01	11,500.00
Town Road Aid	766.18	766.18	760.97
Libraries	5,728.00	5,728.00	6,050.19
Public Welfare:			
Town Poor	1,500.00	4,282.92	3,000.00
Old Age Assistance	6,500.00	6,568.17	6,600.00
Patriotic Purposes:			
Memorial Day and Veterans' Assoc.	100.00	100.00	100.00

Purposes of Expenditures	Appro. 1959	Actual Expend. 1959	Estimated Expend. 1960
Recreation:			
Parks & Playgrounds, Incl. Band Concerts	2,350.00	2,329.41	1,500.00
Public Serv. Enterprises:			
Cemeteries	1,200.00	1,200.00	2,500.00
Unclassified:			
V.F.W. Convention	0.00	0.00	300.00
Damages & Legal Expenses	500.00	330.69	400.00
Adv. & Regional Assoc.	1,335.00	1,341.00	1,200.00
Employees' Retirement & Social Security	1,600.00	1,547.00	1,750.00
200th Anniversary	238.00		500.00
Interest:			
On Temporary Loans	876.00	1,240.85	922.00
On Long Term Notes	1,857.50	1,857.50	1,003.00
Highways & Bridges:			
Town Construction, Bridge	1,500.00	0.00	2,000.00
State Aid Construction — Town's Share Bridge	8,300.00	8,300.00	0.00
Sidewalk Construction	1,500.00	1,370.38	1,500.00
Sewer Construction	500.00	664.51	500.00
New Equipment	5,550.00	5,526.43	0.00
Payment on Principal of Debt:			
Long Term Notes	30,961.96	30,961.96	14,800.00
Payment to Capital Reserve Funds	0.00	0.00	3,000.00
Deficit of Previous Year	0.00	0.00	1,868.53
Total Expenditures	\$194,873.90	\$197,578.86	\$172,330.06



Report of Assessors

There was an increase in the taxable valuation of \$144,437.00 over 1958 due to new building, additions, remodeling of existing properties and additions in other taxable properties. The gross valuation of all taxable properties for 1959 was \$7,414,316.00. Granting veterans' exemptions, after careful examination, totaled \$175,345.00, making a net assessed valuation of \$7,238,971.00 for 1959.

Real estate values increased \$60,435.00, Stock-in-trade increased \$31,790.00 and house trailers used as dwellings were up \$11,440.00 in value. Other increases were in construction equipment and electric plants while there was a small loss in mill property. Farm and fur bearing animals valuations were high although the number of farm animals were less, the increase amounted to \$14,950.00. This may be attributed to better grade animals and slightly higher values on all.

With the assistance of an experienced outside appraiser the assessors appraised 14 new properties including new buildings or additions and improved properties. The assessors alone examined 28 other improvements or additions to properties. On the first day of April the assessors visited each farm to assess the taxable animals, 98 horses, 1207 cattle, 35 sheep, 130 fowls and 26 chinchillas were found, tabulated and valued. The total valuation of all animals was \$149,950.00.

The assessors distributed inventories to all property owners, held evening sessions to receive inventories and answer any questions pertaining to them. When returned by mail or delivered in person, all inventories were examined for additions or deletions in or any transfers of properties.

Action was taken on eight written appeals on assessments plus several verbal appeals and miscellaneous requests that were satisfactorily disposed of.

Finally, they handled 34 timber reports on cutting, reviewed and placed values on all timber reported.

Taxes and Other Revenue

PROPERTY TAXES

The 1959 gross assessed valuation of the Town increased slightly to the sum of \$7,414,316, less veterans' exemption of \$175,345, leaving a net assessed valuation of \$7,238,971.

A tax rate of \$4.40 was approved and tax bills amounting to \$318,514.72 were promptly mailed. The Town's share of this was \$119,104.30 (38.7%), the School received \$179,181.38 (56.3%), and the County \$15,897.14 (5%), as of December 31, 1959. Collection of \$288,476.14 had been received or 91% of the 1959 Commitment. In addition, \$25,097.04 was collected on prior levies.

OTHER TAXES

Poll Taxes	\$2,634.00
Yield Taxes (Timber Taxes)	1,252.69
National Bank Stock Taxes	692.80
Total	\$4,579.49

TRANSFERS AND CREDITS

The Town is authorized at the end of each year to carry forward certain appropriations that have not been fully expended so that the proposed work may be completed. The following two items were forwarded into 1959:

State Aid Construction	\$3,850.00
Parking Meter Account	1,084.17
Total	\$4,934.17

Some departments earn credits during the year for performing services, sale of material, work under State programs such as Town Road Aid and reimbursement from other Town departments. Listed below are the department and credits received:

Interest (Short Term Notes)	\$ 281.03
Town Maintenance	6,138.85
Town Welfare	40.49
Retirement & Social Security	1,776.07
Sewers	79.00
Park Maintenance	172.50
Town Buildings	311.78
Care of Trees	116.80
Parking Meter Damage	102.45
Total	\$9,018.97

General Government

Appropriated \$22,505.00

Expended \$24,264.71

The heading General Government covers expenditures of 5 sub titles including Officials' Salaries and Expenses, Care of Buildings, Elections and Court. Review all of them for detailed information.

TOWN OFFICERS' SALARIES

Appropriated \$10,320.00

Expended \$10,502.40

Elected Officials 8

Appointed 2

This appropriation paid the Salaries of 10 Town Officers: Selectman (3) \$600.00; Town Clerk, Treasurer and Clerk of Budget Committee (1) \$2,000.00; Town Manager \$5,000.00; Deputy Tax Collector \$1,250.00; Moderator (1) \$20.00; Treasurer of Trust Funds \$150.00; and the Dog Constable \$100.00. A credit of \$700.00 was received from the Precinct for the Manager's Salary.

TOWN OFFICERS' EXPENSES

Appropriated \$4,315.00

Expended \$4,373.49

The expenditures from this account included office expense, such as supplies and printing, telephone and equipment. This year a Duplicating Machine was purchased for use in the office. The remaining expenses included Register of Deeds' fees, auto expenses, dues and expenses for Associations, and professional outside assistance to assist the assessors in appraising new properties.

ELECTIONS AND REGISTRATIONS

Appropriated \$225.00

Expended \$201.70

The salaries for the Supervisors of the Check List were paid from this account, each receiving \$40.00. The salaries are based on the number of meetings that are held each year. The expense of the Town Meeting, for Ballot Clerks, etc., are included.

TOWN BUILDINGS

Appropriated \$7,125.00

Expended \$8,524.12

Personnel—Part Time 1

The account became over-expended when it was learned that a sub floor had to be laid in the Town Hall before the

finished floor was laid. The new floor in the Town Hall is very attractive and excellent to dance on; if you have not visited the hall try to do so, if only to view the floor. Fuel, electricity, water and Janitor Service is also paid out of this account. Because of the extreme cold weather this winter more fuel was burned than usual.

MUNICIPAL COURT

Appropriated \$500.00
Justice

Expended \$500.00
Hon. Walter D. Hinkley

This appropriation covers the Judge's Salary which is set by law. The court received \$3,207.86 from fines, forfeitures and small claims during 1959. The Town received \$1,028.62 from the total receipts and the State Departments received \$1,840.00. The remaining expenditures included Associate Justice \$30.00, Court expenses \$64.23 for supplies and incidentals, and witness fees \$245.00. Of the witness fees paid, all but \$10.00 was paid to members of the police force who testified in court when they were not on duty.

Town Clerk's Report

DOROTHY H. CROSS, TOWN CLERK

Official records of the Town and its citizens are located in the Town Clerk's office. Here are recorded action of Town Meetings, votes and minutes of the Budget Committee and Zoning Board of Appeal, vital statistics, official maps, mortgages, attachments and election records.

During the year, 1874 motor vehicles were registered for fees in the amount of \$16,282.92 as compared with 1791 registrations and fees of \$14,680.54 the previous year. The increase in fees was due to a large number of transfers to new vehicles.

The sum of \$635.83 was collected by the issuance of 273 dog licenses. This was an increase of 21 licenses and \$39.98 in fees.

Vital statistics recorded compare with the previous year as follows:

	1958	1959
Births	209	207
Deaths	58	81
Marriages	26	36

Summary of receipts remitted to the Treasurer:

Motor Vehicle Permits	\$16,282.92
Dog Licenses	635.83
Filing Fees	6.00

\$16,924.75



Protection of Persons and Property

Appropriation \$28,061.89

Expended \$27,302.56

Under this title are Police and Fire Protection, Insurance Coverage, Civil Defense and Care of Trees. The total expenditures for all was \$27,302.56. The following sub titles explains each expenditure.

POLICE DEPARTMENT

Appropriation \$18,666.00

Expended \$18,436.90

Personnel—Regular 3

Specials 2

Of the appropriation \$4,750.00 comes from the Parking Meter Income. The department supervises the meters, maintains and makes the collections. This year the total meter income was \$6,091.59 from meter collection and \$1,084.17 the balance of the parking meter reserve fund. The reserve fund was used to purchase 35 new manual meters to complete the replacement of the old meters. The balance of the income was used for highway purposes.

The expenditure included salaries and retirement contribution of the Chief, two regular officers and wages for two regular special officers; the cost of the telephone, office supplies, uniform allowances, jail expense and equipment and cruiser operating expense. The department exchanged its 1947 cruiser during the year at a cost of \$1,300.00, that is also included in the expenditures.

A total of 235 cases were brought before the court. Of these, 233 were cases ranging from violations of town ordinances, motor vehicle laws and drunkenness. There were 2 felonies involving delinquent children. Restitution of \$517.00 was made from bad checks through the efforts of the department and other departments and persons. There were other cases pending the court or not taken before the court. One case resulted in the death of one person and seriously injuring others.

During the year, 21 emergency blood runs were made by the department. The department issued 17 pistol permits and 191 bicycles were registered and inspected and instructions of safety given each registrant.

The Police Department operates for the protection of life and property, is concerned with prevention of crime and promoting Public Safety. Criminal and accident investigation, traffic conduct and school patrol are among the duties. This is your department, use it when you need it by calling the department 8-4402 any time during the day or night, someone is available and on duty 24 hours a day.

FIRE DEPARTMENT

Appropriation \$4,500.00 **Expended \$4,500.00**

This appropriation represents the Town's financial assistance to the Fire Department for providing fire protection service throughout the entire Town. The department is equipped to handle all types of fires efficiently.

A detailed report of the department's activities may be found in the Lancaster Fire Precinct's report.

INSURANCE AND BONDS

Appropriation \$3,496.06 **Expended \$3,587.61**

This account paid the costs of providing insurance coverage for Town buildings against losses resulting from fires, theft and for Public Liability. The Town has fleet coverage for all Town equipment and a Workmen's Compensation for all Town Employees. Bonds are provided for all Town employees whose duties include the handling of money.

The account became overexpended due to insuring tax deeded properties acquired during the year.

CIVIL DEFENSE

Appropriation \$300.00 **Expended \$31.05**

The expenditure this year covered postage and supplies. Application has been made for a separate warning system for Civil Defense Purposes.

CARE OF TREES

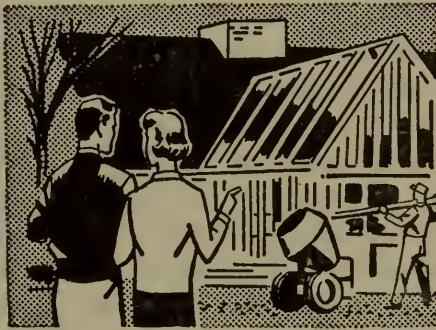
Appropriation \$1,100.00

Expended \$747.00

Each year money is appropriated for Pine Blister Rust, Dutch Elm and general care. The work of controlling of the Pine Blister Rust is performed by the State Forestry Department and financed jointly between the Federal, State and Local governments. The 1959 appropriation of \$100.00 and the cooperative aid fund of \$352.35 was expended for control work covering an area of 1,235 acres. The cost to the Town was less than \$.10 per acre.

The work of controlling the Dutch Elm disease is locally except the laboratory work which is done by the State Entomologist at the University of New Hampshire. The Dutch Elm disease was discovered in many sections of Town, the most serious spread since the disease came in the area. A spraying program was started this year to spray all Town trees and shade trees which, if continued, will bring the disease under control. There are still some trees that are known to have the disease that have not been removed. All persons that have infected trees are urged to have them removed as they become brittle rapidly and are dangerous to persons and property.

ZONING



Appropriated \$200.00

Expended \$163.00

The expenditures paid the salary of the building inspector and the clerk. Postage and supplies came from this account. This year a frame was purchased for the zoning map for easier reference.

The Building Inspector received 16 applications for building, 14 permits were issued, 1 for trailer dwelling, 3 new private dwellings and 10 remodeling. The Inspector observed 20 remodelings, improvements, etc., that did not require a permit under the zoning ordinance. Building was moderate but slightly more than a year ago.



Health

The Town expended \$6,080.20 during 1959 to help protect the Health of the Citizens. The following explanation and reports show how the money was expended.

HEALTH DEPARTMENT

Appropriated \$10,055.20

Expended \$10,005.09

The expenditure represents the Town's contribution of \$2,880.20 for Public Health Nursing, for salary, supplies, equipment and telephone. The Dental Clinic was carried on as usual, but it was found the appropriation for this service was not needed. A report of the Nursing program and that of the Dental Clinic appears below. The balance of the appropriation was used for assistance to the Weeks Memorial Hospital \$3,000.00, recording of Vital Statistics \$339.97, Sewer Maintenance \$1,069.81. The Collection of Garbage once each week cost \$1,100.00 and the Town operated the dump with one part-time employee and for other maintenance at the cost of \$1,415.73.

ANNUAL REPORT OF THE PUBLIC HEALTH NURSE

The report of the activities of the Public Health Nursing Service is hereby submitted.

Visits

Nursing care visits	276
All other visits except school visits	153

School visits exclusive of telephone calls	117
	<hr/>
	546
Service Program	
Maternity	1 case for 3 visits
Health Guidance	
Neonatal	46
Other infant	1
School children served exclusive of telephone calls	529
Adults	12
Child Health Station	
Number of Stations held	12
New Admissions	50
Revisits	132
Age Groups Served:	
Under 6 months	50
6 -- 12 months	45
1 -- 4 years	39
5 years and over	24
New Admissions to the Nursing Service	52
Families Served (direct)	
School	117
Others	15
Errands	283
Children Referred to Clinics	8

A study of the above statistics indicates the largest amount of service goes to the age groups between birth and 18 years of age. This service is extended chiefly through visits to the new-born, the Child Health Station and the school health program. This has been the case for many years, and could well be one of the explanations for the fewer calls for health service to those in the age group of 18-50 years. The question arises: Are there health needs for this group that are not being met? Of the 12 adults receiving health guidance, three sought this help and nine were helped because a friend referred them to "the nurse". The Agency is indeed fortunate to have received some publicity through the articles written by Miss Edna Whyte that recently appeared in "The Democrat". They have told the story well of the nursing services that are offered and available to all in this community.

Because the welfare of the individual person and the family influences health, considerable work in the welfare area has been done. During this year, the Clothing Committee, reactivated last year, has worked untiringly in securing

clothing as needed, sorting and arranging it, and aiding in delivering it. Members of the community have been most generous with donations.

The school health program is a major activity. It includes education for health, health counselling (both to students and parents), health evaluation and the care of emergencies and illnesses. The school is most fortunate to have received a new vision tester, donated by the Rotary Club. This has greatly increased the number of screenings as well as the quality of the screenings done. This vision tester is not a diagnostic tool, but rather points out those persons who should be seen by a doctor, an ophthalmologist, or an optometrist. The Dental Report appears elsewhere; the program initiated this year represents a long term one.

To better prepare the members of the Public Health Nursing Committee to help plan toward improved public health nursing service for all, two Committee members attended a Workshop for Committee Members. This was found helpful as well as stimulating and interesting.

A consultive visit by a representative of National League for Nursing gave valuable assistance. This consultant felt that the program continues to show good planning and administration. There was some time spent in exploring the possibility of extending service beyond the Lancaster boundaries through the cooperation of those communities that have no public health nursing service and would be interested in discussing such plans.

Revision of the personnel policies has been completed and accepted by the representative groups concerned with the program.

For the second year, Mr. Arthur Tenney is giving generously of his time and energy in doing the large amount of secretarial work that is so important. Volunteer services are also given by high school girls during the school year. Two members of the American Legion Auxiliary assist each month with the Child Health Station, one member also does the laundry. The tissues, used to provide a clean place for each baby during the necessary undressing, weighing and examination, were donated by Mr. Walter Wemyss.

The new eye tester, generously donated by the Rotary Club, represents the addition of an important piece of equipment.

Because of the sustaining support of the Public Health Nursing Committee, the assistance of the Medical Advisory Committee, the cooperation of the school administration, the

teachers, the cafeteria staff and school custodians, it has been possible to carry out the year's work.

It is a pleasure to have this opportunity to say thank you to all who have made this possible.

M. OLIVE CUMMINGS, R. N.
Public Health Nurse.

Secretary's Report for 1959
Helen C. Stanard, Secretary

The Public Health Nursing Board held regular monthly meetings with an average attendance of ten members, who represent local organizations.

The National League of Nursing consultant, Miss Betty Sherwood, paid a visit in April to advise on work and procedures. Revision of personnel policies has been a major project of the year.

The Board is most grateful for the efficient manner in which Miss Olive Cummings, R. N., has carried out a very heavy program to protect the health of the community.

Treasurer's Report 1959

Balance—December 31, 1958		\$ 673.06
Income		
Received from Town of Lancaster	\$2,880.20	
Received from School District	2,500.00	
Income from bedside program	472.00	
	<hr/>	5,852.20
		<hr/>
		\$6,525.26
Disbursements		
Salaries		
Regular Nurse	\$3,548.04	
Withholding taxes	855.00	
Social Security & Retirement	332.13	
Supplies	26.45	
Dues	50.81	
Nurse's travel	400.00	
Substitute nurse	242.00	
Service charges	5.64	
Petty cash	25.00	
Telephone	81.89	
	<hr/>	5,566.96
Balance on hand Jan. 1, 1960		958.30
		<hr/>
		\$6,525.26

LANCASTER DENTAL CLINIC
Treasurer's Report 1959

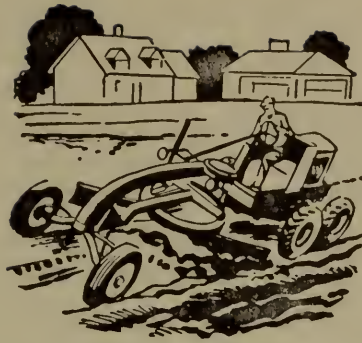
Receipts:

Balance on checking acct., Jan. 1, 1959	\$ 95.89
Cash receipts	2.50
Town Appropriation	255.00
	<hr/>
Total	\$ 353.39

Disbursements:

Kathleen Humiston, Dental Technician (clinic)	\$ 128.00
Solomon Israel, D. M. D., (dental work)	4.00
Checkbook	1.00
	<hr/>
Total	\$ 133.00
Balance, Jan. 1, 1960	220.39
	<hr/>
	\$353.39

JEAN J. HILLIARD,
Treasurer



Highways and New Construction

Appropriated \$78,141.18 Expended \$77,350.83
The appropriation listed under this heading accounts for the largest portion of the Town Budget each year. The expenditure includes many different types of maintenance and new construction. The following sub titles explains each.

TOWN MAINTENANCE

Appropriated \$48,725.00

Expended \$49,426.32

Personnel

6 Full Time

The Highway Department with six full time employees and additional part time personnel as may be needed performs many varied services. Snow removal is done by the highway department, new construction under the State program, regular maintenance and town construction on rural roads, surface treatment on the black top streets and roads, sidewalk maintenance and new construction and bridge maintenance are some of the services carried on by the department.

Approximately five miles of streets were resurfaced with asphalt this year. Other streets were patched as needed from the stock pile of cold patch that is mixed by the department. All rural roads were chlorided, graded, graveled and maintained in good condition through the year. Several culverts were replaced with asphalt coated corrugated metal culverts for longer life and improve drainage.

During the winter months 32 miles of streets, roads and parking lots were plowed, sanded and salted as needed. At no time were the streets impassable because of lack of maintenance and most storms were during the evening hours.

There were times when it was necessary for the forces to work 24 consecutive hours to keep the highway open and in good traveling condition. Snow was removed from Main Street and other side streets after storms for better travel, drainage or because of hazardous conditions. In addition seven miles of sidewalks were plowed and sanded as needed.

The town equipment was kept in good running condition throughout the year. The department forces do most of this work. One major repair job this year was rebuilding the motor of the grader. Storing the equipment in the Town Garage saves on certain maintenance cost.

The Town Garage was heated, lighted and maintained as was necessary. This year a compressor and greasing equipment was added to the garage so the crew now greases all the Town equipment at the garage and some new tools were added to assist with the repair work.

The Town stripped the gravel pit with the assistance of hired equipment, screened 3,000 yards of gravel for surface treatment and approximately 2,000 yards of this was stored in Town for convenient access for winter use. Streets and parking lots were marked for parking as needed.

TOWN ROAD AID

Appropriated \$766.18

Expended \$766.18

The Town appropriates each year an amount determined by law under the above program and the State contributes, apportioned by the Commissioner of Public Works and Highways, an amount approximately seven times that of the Town for construction, reconstruction and betterment of Class 4 and 5 highways. This year the State contributed \$5,107.88, making available \$5,874.06 for this program.

The major portion of this year's funds were used to reconstruct the Community Camp road. The road was widened, gravel filled and straightened, new culverts were laid, waterways and better ditching were constructed for better drainage and to prevent washouts, as had happened in the past. The balance of the funds were used to widen the Bishop hill on Pleasant Valley road and below the hill.

SIDEWALK CONSTRUCTION

Appropriated \$1,500.00

Expended \$1,370.38

The Town forces constructed a new sidewalk on Portland Street, Governor's Terrace and part of Summer Street. The material used for the walk has to be purchased and the Town forces do the work.

SEWER CONSTRUCTION

Appropriated \$500.00

Expended \$664.51

Two new manholes and two new catch basins were constructed by the highway department for better access to the sewer system and improved street drainage.

NEW EQUIPMENT

Appropriated \$5,550.00

Expended \$5,526.43

A new truck was purchased to replace an older one. The new truck is used for plowing as well as the general use.

STREET LIGHTING

Appropriated \$11,300.00

Expended \$11,299.01

The appropriation included the cost of street lighting; the balance of the new mercury lamp and standards in the business section and \$250.00 for the Christmas lighting. During the year, two 11,000 lumen mercury lights were installed on Elm Street to replace four lights of various sizes and the remainder of Elm Street lighting was rearranged for improved street lighting.

STATE AID BRIDGE CONSTRUCTION

Appropriated \$8,300.00

Expended \$8,298.00

Under this program the State shares 2/3 the cost of bridge construction and the Town 1/3. A new bridge was constructed this year at the North Road over Garland Brook for a total cost of \$24,894.00. The Town's share was \$8,298.00. The new bridge is of course much stronger and wider for safer travel. The approaches are improved and the bridge is higher for safety. After completion of a joint bridge under this program the bridge becomes the responsibility of the State.

Before and After



Old bridge on North Road over Garland Brook. It was damaged later by flood.



New bridge completed in November under State Aid Bridge Construction program.



Weeks Memorial Library

Appropriated \$5,728.00

Expended \$5,728.00

The Town appropriated the sum of \$5,728.00 for the operation of the Weeks Memorial Library. Included in the expenditure are the salaries of the Librarians, Books, Supplies and expenses of the building. The salary for the Children's Librarian is given by the Col. Town Spending Committee. Following are the reports of the Librarians and the Treasurer.

LIBRARIAN'S REPORT—1959

The library continues to show a marked increase in both new readers registered and in book circulation. There were 82 new registrations and 901 more books circulated than in 1958.

Mr. Sinclair Weeks was elected to serve as chairman of the library trustees in place of Mr. Walter Hinkley, who resigned.

The only major improvement undertaken this year was the installation of a new tile ceiling in the juvenile department of the library, also a new book return slot was purchased and installed in the front door, thus enabling patrons to return books at their convenience whether the library is open or not. This return slot has been used extensively since its purchase.

We continue to borrow books in ever increasing numbers from both the State Library and the Bookmobile. This service offered by the state is a great boon to small libraries, because of the continued high cost of books, we are able to borrow many and varied books which would not ordinarily be purchased on limited budgets.

May we again invite all the people of Lancaster to take advantage of the many services offered by your library. The library hours are from 1:30 to 4:30 in the afternoons and 7:00 to 8:30 in the evenings, from Monday through Saturday.

BARBARA G. MILLER
Librarian

Library Trustees:

Chairman, Sinclair Weeks
Treasurer, Raymond F. Linscott
Secretary, Ethel McCarten

REPORT OF CHILDREN'S LIBRARIAN—1959

The circulation for the year continues to show a demand for books among the "beginning to read" class, and the names of sixty-eight (68) children were added to the list of registered borrowers.

Two hundred thirty-eight (238) books were purchased, varying in subject matter and age level.

Classroom collections in large numbers were supplied to the grade school children for use in supplementing material being studied.

An arrangement was made to open the department every day at 2 P. M. to accommodate the bus pupils.

The Bookmobile continues to make regular visits and many books are borrowed to supplement our collection.

The doll exhibit was enlarged by the addition of two dolls. Mrs. Susan McDonough Smith, W.A.C., presented an authentic Japanese Farm Boy, and a Mexican doll, hand-made and given by the Legion Auxiliary Juniors, Mahaney-Brisson Unit, No. 30.

Bishop Robert M. Hatch, a summer resident, added to the stuffed animal collection, a black bear cub, and a young bobcat.

A cordial welcome is extended to all to visit the department and see for yourselves the work which is being accomplished.

ELIZABETH L. CURRIE
Children's Librarian

Read and approved:

Chairman, Sinclair Weeks
Secretary, Ethel McCarten
Treasurer, Raymond F. Linscott

TREASURER'S REPORT—1959

Income

Balance on hand Jan. 1, 1959	\$ 185.37
Rec'd from Col. Town Fund	800.00
Rec'd from town of Lancaster	5,728.00
Rec'd from trust funds	745.59
Rec'd from Bracket bond	2.50
Rec'd from Hastings bond	31.40
Fines	135.00
	<hr/>
Total	\$7,627.86

Expenditures

Salaries	\$3,176.00
Substitutes	622.64
Water	25.00
Heat	472.59
Lights and telephone	286.21
Insurance	225.00
Supplies	157.06
Dues	7.00
Maintenance	465.64
New equipment	77.73
Social Security	90.81
Bank service charge	8.79
Books—adult	1,213.45
Books—juvenile	680.68
Periodicals	45.20
Dictionary	26.25
	<hr/>
Total	\$7,580.05
	<hr/>
Balance check book Dec. 31, 1959	\$ 47.81

RAYMOND F. LINSOTT

Treasurer

Public Welfare

Appropriated \$8,000.00

Expended \$10,851.09

Public Welfare includes both the State and local programs. The following 2 paragraphs explain each.

STATE WELFARE ASSISTANCE

Appropriated \$6,500.00

Expended \$6,568.17

This program is administered by the State Department of Welfare and is financed jointly by Federal, State and local government. The expenditure is Lancaster's share to Lancaster persons over the age of 65 years eligible to receive Old Age Assistance and to persons totally and permanently disabled who need financial assistance.

TOWN WELFARE ASSISTANCE

Appropriated \$1,500.00

Expended \$4,282.92

The Town program is administered by the Overseer of Public Welfare for persons who become poor and need financial assistance that can qualify. Government surplus foods are handled through this office and are available to qualified persons. There were 15 cases handled during 1959 involving 24 adults and 32 children. This year there were three hospital cases that resulted in the over-expenditure. There was one case assisted where it is expected the Town will be reimbursed. Improved unemployment laws and employee benefits have attributed greatly in keeping this account at a lower level.



Patriotic Purposes

MEMORIAL DAY

Appropriated \$100.00

Expended \$100.00

The Veterans of Foreign Wars conducted the colorful and appropriate Memorial Day services. The expenditure was for the assistance in purchasing flags and wreaths and for the Marshal and Clergyman.



Parks and Recreation

Appropriated \$2,350.00

Expended \$2,329.41

The Town paid for the maintenance of the parks except Cross Park which is paid by the Col. Cross Fund. Maintenance includes mowing of the grass, mulching leaves and furnishing flowers and benches. This year flowers were placed along the walk in Cross Park and two beds on each side of the monument.

The remaining expenditures are \$700.00 to provide free band concerts during the summer and \$1,000.00 to assist in the operation of the Swimming program.



Cemeteries

Appropriated \$1,200.00

Expended \$1,200.00

The expenditures represent the Town's share for maintenance and care of the Summer Street, Main Street and No. 10 Cemeteries. This year further development of new lots were done in the Summer Street Cemetery. The following is the financial report of the cemeteries:

Balance on Hand January 1, 1959:

Regular Account	\$ 343.00	
Special Account	89.39	
	\$ 432.39	

Income for Year:

Town Appropriation	\$1,200.00	
Trustees of Trust Funds	7,150.00	
Burials	936.00	
Care of Lots	670.00	
Sale of Lots	543.50	
	10,499.50	

Total	\$10,931.89
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Less: Operating Expense:

Labor	\$7,299.00	
Payroll Taxes	200.22	
Equipment Repairs	300.26	
Water Rents	21.00	
Supplies	103.59	
Flowers and Plants	138.45	
New Equipment & Property Improve- ments	542.40	
New Lot Development	2,015.00	
	10,619.92	

Balance on Hand	\$ 311.97
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Payment on Principal of Debt

Appropriated \$30,961.96

Expended \$30,961.96

The appropriation this year was higher than normally because of an additional payment on the Main Street note. A balance of \$14,411.96 was received from the State which was a refund of the money unexpended for the project from Town funds. This payment makes the maturity date 1962 rather than 1965 and saves a considerable amount each year. The note is retired jointly by the State and town equally at the rate of \$7,700 annually. A note was issued this year for the construction of the North Road Bridge. A detail of these and other notes appears on the following page.

Interest

Appropriated \$2,733.50

Expended \$3,098.35

Interest in two parts, for long term and short term notes. Below are explanation of each.

LONG TERM NOTES

Appropriated \$1,857.50

Expended \$1,857.50

The expenditure includes the interest on all the long term notes as it appears in the schedule on the following page. By applying the refund on the Main Street note we were able to reduce the interest by \$235.00 for 1959.

TEMPORARY LOANS

Appropriated \$876.00

Expended \$1,240.85

This appropriation pays the interest on the monies borrowed in anticipation of tax receipts. The amount borrowed depends on how soon tax money is received. This year due to the legislature adjourning so late in the year we were unable to send out our tax bills and thus resulted the over-expenditure. This year \$105,000 was borrowed and repaid, the largest amount for some years.

**STATEMENT OF LONG TERM INDEBTEDNESS, SHOWING ANNUAL
MATURITIES OF PRINCIPAL AND INTEREST**

As of December 31, 1959

	T.R.A. Construction 3%	Garland Rd. Bridge Notes 3%	Highway Garage 3½%	Bridge (No. Rd. No. 1) Construction 3½%	Bridge (No. Rd. No. 2) Construction 3½%
Amt. of Issue	\$50,000.00	\$8,500.00	\$6,500.00	\$8,000.00	\$8,300.00
Date of Issue	Oct. 1, 1956	Jan. 1, 1957	June 13, 1958	June 13, 1958	Sept. 15, 1959
Principal Payable Dates	Oct. 1	July 1	June 12	June 12	Sept. 15
Interest Payable Dates	Apr. 1 & Oct. 1	Jan. 1 & July 1	June 12 & Dec. 12	June 12 & Dec. 12	Mar. 15 & Sept. 15
Payable at	Siwooganock Guar. Savings Bank	Lancaster National Bank	Lancaster National Bank	Lancaster National Bank	Lancaster National Bank

Maturities

Yr. Ending	Principal Interest	Principal Interest	Principal Interest	Principal Interest	Principal Interest
Dec. 31	\$7,700.00	\$2,000.00	\$1,000.00	\$2,000.00	\$2,100.00
1960		\$40.18	\$175.00	\$175.00	\$290.50
1961	7,700.00	339.41	1,000.00	2,000.00	2,100.00
1962	938.04	10.18	1,000.00	2,000.00	2,100.00
1963			1,000.00	35.00	143.50
1964			1,000.00	70.00	70.00
1965			500.00	35.00	
		8.75			
	\$16,338.04	\$2,339.41	\$5,500.00	\$6,000.00	\$8,300.00
		\$50.36	\$533.75	\$315.00	\$721.00

CONCLUSION

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

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

Norval D. Lessels, Auditor
Hugh J. Cassidy, Accountant

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Lancaster for the fiscal year ended December 31, 1959. In our opinion, the Exhibits submitted herewith reflect the true financial condition of the Town as of December 31, 1959, and the results of operations for the fiscal year ended on that date.

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

Norval D. Lessels, Auditor
Hugh J. Cassidy, Accountant

Unclassified

The Town expended \$3,456.69 during 1959 under this title for the following purposes.

DAMAGE AND LEGAL EXPENSE

Appropriated \$500.00 Expended \$330.69

The expenditure represents the costs for legal services in connection with the Town and for the Town Council's fees.

SOCIAL SECURITY AND RETIREMENT

Appropriated \$1,600.00 Expended \$1,547.00

This account paid the Town's share of Social Security of 2½% of the gross earnings of the employees.

Each employee is eligible to join the State Employees' Retirement system. Two employees this year are members and the Town share is included in the expenditures.

ADVERTISING

Appropriated \$1,573.00 Expended \$1,579.00

There were over 12,000 Town Folders printed this year at a cost of \$341.00 paid from this account. The folders are used to advertise the advantages of the Town and are distributed throughout the United States and Canada, from the Information Booth, through the White Mounains Region Association and other interested agencies.

The White Mountains Region Association received \$500.00, the town's share to help support the organization. The Association is supported by all the Towns in the region and does promotional work of the region through literature, guides, shows and its Executive Secretary attending shows throughout the East, besides distributing promotional material throughtout the country.

A new committee was appointed by the Selectmen to begin planning for a Bi-Centennial Celebration. There was \$238.00 in a savings account that was set aside for this purpose, but no expenditure was made this year.

The balance of the appropriation, \$500.00, covers the cost of the operation of the Information Booth. Mr. and Mrs. Fred A. Sheridan, Attendants at the Booth, report that 1959 showed an increase with 2535 cars stopped and 6991 persons requested information. A number of persons this year requested camp sights and guided camping facilities near town. Numerous folders were sent from the Booth to Auto Clubs and Tourist Bureaus throughout the East and Middle West and even to California on request.



Schools

The Town Treasurer transferred \$197,379.17 to the School Department during the year. Of this amount, \$87,364.50 represented the balance of the 1958-1959 school appropriation, which has been carried forward as of January 1, 1959. Complete details on the operation of Lancaster's school system may be found in the accompanying school report.

County Tax

The Town appropriated and turned over to the County Treasurer a total of \$15,897.14. This represents Lancaster's share of the operation of the County Government. Copies of the County Report may be obtained at the Town Office.

Reserve Funds

The remaining fund is the Capital Reserve Fund with a balance of \$264.82 from accumulated interest. The principal was withdrawn in 1958 to construct the Town Garage and no transfer of funds were made this year. The plan is to build the fund for an Equipment Reserve.

Report of Trust Funds

For the Year Ending December 31, 1959

Cash on hand December 31, 1958 \$ 980.04

Receipts

Income from Investments \$7,919.00
Withdrawn from Invested Income—
Stevens Trust 2,000.00

9,919.00

\$10,899.04

Expenditures

Summer Street Cemetery \$5,150.00
Rev. Leo P. Gilbert 504.69
Maurice Foster—Work on
Summer Street Cemetery 2,000.00
Town of Lancaster—Care of Cross Park 150.00
Treasurer, Weeks Memorial Library 765.14
Treasurer, Lancaster School District 95.29
Treasurer, Emmons S. Smith Fund 930.36
Mrs. Glenn S. Sheridan—Historical Trust 36.31

\$9,631.79

Cash on hand December 31, 1959 \$1,267.25

ASSETS

Deposits

Cheshire County Savings Bank,
Keene, N. H. \$ 2,000.00
Siwooganock Guaranty Savings Bank,
Lancaster, N. H. 51,610.36
Lancaster National Bank
Lancaster, N. H. 1,267.25

\$54,877.61

Bonds

10,000. U. S. Savings Bonds Ser. "G"
2½% due 9-1-63 \$10,000.00
3,000. U. S. Treasury Bonds
2½% due 12-15-68 3,000.00
5,000. U. S. Treasury Bonds
2½% due 6-15-69 5,000.00
1,000. U. S. Treasury Bonds
2½% due 12-15-69 1,000.00
5,500. U. S. Treasury Bonds
2½% due 3-15-70 5,500.00

4,000. U. S. Treasury Bonds		
2½% due 3-15-71		4,000.00
3,500. U. S. Treasury Bonds		
2½% due 6-15-72		3,500.00
		<hr/>
		32,000.00
Stocks		
950 shs. Boston Fund, Inc		\$6,754.50
10 shs. Central Maine Power Co.		
3.50% Pfd.		957.50
307 shs. Chase Manhattan Bank, N. Y.		9,156.24
82 shs. Continental Illinois National		
Bank & Trust Co., Chicago		5,353.96
760 shs. Eaton & Howard		
Balanced Fund		8,166.20
1720 shs. Fidelity Fund, Inc.		8,137.22
129 shs. First Nat. Bank, Boston		6,815.19
36 shs. First Nat. City Bank, N. Y.		1,602.61
100 shs. Home Insurance Co.		4,287.50
7 shs. Lancaster National Bank,		
Lancaster, N. H.		875.00
358 shs. Mfg. Trust Co., N. Y.		9,902.89
60 shs. Morgan Guaranty Trust		
Company, New York		2,961.32
715 shs. Nation Wide Securities		
Company, Inc.		7,707.71
1200 shs. National Investors Corp.		4,428.00
35 shs. Public Service Co. of N. H.		
3.35% Pfd.		3,290.00
6 shs. Siwooganock Guaranty Savings		
Bank, Lancaster, N. H.		600.00
		<hr/>
		\$80,995.84
		<hr/>
Total Assets		\$167,873.45

LIABILITIES

Cemetery Trust, Principal	\$69,421.91
Cemetery Trust, Unexpended Income	6,422.43
Helen Wilder Cross Dennison Trust, Principal	2,631.57
Helen Wilder Cross Dennison Trust,	
Unexpended Income	1,049.84
George M. Stevens Trust, Principal	53,745.21
George M. Stevens Trust, Unexpended Income	584.98
Library Trust, Principal	10,735.35
School Trust, Principal	2,153.95
Emmons S. Smith Trust, Principal	14,800.25
Historical Trust, Principal	1,000.00
Capital Reserve Fund —	

Town of Lancaster, Principal	264.82
Capital Reserve Fund —	
Lancaster Fire Precinct, Principal	5,063.14
	<hr/>
Total Liabilities	\$167,873.45

TRUST FUND RECORD

Cemetery Trust

Principal, Dec. 31, 1958	\$68,321.91
Unexpended Income, Dec. 31, 1958	6,396.46
	<hr/>
	\$74,718.37

Receipts

New Trust Funds	\$1,100.00
Income from Investments	3,180.66
	<hr/>
	4,280.66
	<hr/>
	\$78,999.03

Expenditures:

Summer Street Cemetery	\$2,650.00
Rev. Leo P. Gilbert	504.69
	<hr/>
	3,154.69
	<hr/>
	\$75,844.34

Principal, Dec. 31, 1959	\$69,421.91
Unexpended Income, Dec. 31, 1959	6,422.43
	<hr/>
	\$75,844.34

Helen Wilder Cross Dennison Trust

Principal, Dec. 31, 1958	\$2,631.57
Unexpended Income, Dec. 31, 1958	1,045.87
	<hr/>
	\$3,677.44

Receipts

Income from Investments	153.97
	<hr/>
	\$3,831.41

Expenditures:

Town of Lancaster, Care of Cross Park	150.00
	<hr/>
	\$3,681.41

Principal, Dec. 31, 1959	\$2,631.57
Unexpended Income, Dec. 31, 1959	1,049.84
	<hr/>
	\$3,681.41

George M. Stevens Trust

Principal, Dec. 31, 1958	\$53,745.21
Unexpended Income, Dec. 31, 1958	2,327.71
	<hr/>
	\$56,072.92

Receipts	
Income from Investments	2,757.27
	<hr/>
	\$58,830.19

Expenditures:	
Summer Street Cemetery	\$2,500.00
Maurice Foster, Work on Summer Street Cemetery	2,000.00
	<hr/>
	4,500.00

	<hr/>
	\$54,330.19
Principal, Dec. 31, 1959	\$53,745.21
Unexpended Income, Dec. 31, 1959	584.98
	<hr/>
	\$54,330.19

Library Trust

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
	<hr/>
	\$10,735.35
Principal, Dec. 31, 1958	\$10,735.35

Receipts

Income from Investments	765.14
	<hr/>
	\$11,500.49

Expenditures:

Treasurer, Weeks Memorial Library	765.14
	<hr/>
	\$10,735.35
Principal, Dec. 31, 1959	\$10,735.35

School Trust

Chapin C. Brooks Fund	\$2,153.95
Principal, Dec. 31, 1958	\$2,153.95

Receipts

Income from Investments	95.29
	<hr/>
	\$2,249.24

Expenditures:

Treasurer, Lancaster School District	95.29
	<hr/>
Principal, Dec. 31, 1959	\$2,153.95

Emmons S. Smith Trust

Principal, Dec. 31, 1958	\$14,800.25
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Receipts	
Income from Investments	930.36
	<hr/>
	\$15,730.61
Expenditures:	
Treasurer, Emmons S. Smith Fund	930.36
	<hr/>
Principal, Dec. 31, 1959	\$14,800.25
Historical Trust	
K. B. Fletcher Fund	\$1,000.00
Principal, Dec. 31, 1958	\$1,000.00
Receipts	
Income from Investments	36.31
	<hr/>
	\$1,036.31
Expenditures:	
Mrs. Glenn S. Sheridan	36.31
	<hr/>
Principal, Dec. 31, 1959	\$1,000.00
Capital Reserve Fund—Town of Lancaster	
Principal, Dec. 31, 1958	\$256.77
Receipts	
Income from Investments	8.05
	<hr/>
	\$264.82
Expenditures:	
	0
	<hr/>
Principal, Dec. 31, 1959	\$264.82
Capital Reserve Fund—Lancaster Fire Precinct	
Principal, Dec. 31, 1958	\$2,015.00
Receipts	
Income from Investments	\$ 48.14
Lancaster Fire Precinct	3,000.00
	<hr/>
	3,048.14
	<hr/>
	\$5,063.14
Expenditures:	
	0
	<hr/>
Principal, Dec. 31, 1959	\$5,063.14

Respectfully submitted,
DANIEL A. O'BRIEN
R. W. McCAIG
JAMES L. DOW
Trustees of Trust Funds

Col. F. L. Town Trust Fund

For the Year Ending December 31, 1959

Investments, Dec. 31, 1958	\$466,553.41
Income from Investments	27,657.03
	\$494,210.44
Paid to F. L. Town Spending Comm.	\$27,387.76
Administration Expense	269.27
Premium Paid on Bonds Purchased	4.69
Investments, Dec. 31, 1959	466,548.72
	\$494,210.44
Original Trust Fund — 1926	\$335,022.50
Profits	147,128.61
	\$482,151.11
Losses	15,602.39
	\$466,548.72

Respectfully submitted,

D. A. SULLIVAN
Treasurer

INVESTMENTS AS OF DECEMBER 31, 1959

Deposits:

Dartmouth Savings Bank, Hanover, N. H.	\$5,000.00
Siwooganock Guaranty Savings Bank, Lancaster, N. H.	13,874.17
	\$18,874.17

Bonds:

8,000. U. S. Treasure Notes 2-5/8% due 2-15-63	\$ 7,728.75
5,000. U. S. Savings Bonds "K" 2.76% due 10-1-66	5,000.00
23,000. U. S. Treasury Bonds 2-1/2% due 12-15-68	23,000.00
36,000. U. S. Treasury Bonds 2-1/2% due 6-15-69	36,000.00
8,000. U. S. Treasury Bonds 2-1/2% due 3-15-71	8,000.00
7,500. U. S. Treasury Bonds 3-7/8% due 11-15-74	7,500.00
	87,228.75

Stocks:

1653 shs.	Boston Fund, Inc.	\$15,618.61
100 shs.	Central Maine Power Co., 3.50% Cum. Pfd.	9,575.00
350 shs.	Central Penn. National Bank, Philadelphia	15,662.50
50 shs.	Central Vermont Public Service Corp. 4.15% Pfd.	5,000.00
200 shs.	Consolidated Edison Co. of N. Y., \$5.00 Cum. Pfd.	19,762.50
50 shs.	Consumer Power Co. \$4.50 Cum. Pfd.	4,331.25
600 shs.	Continental Illinois National Bank & Trust Co., Chicago	23,250.00
375 shs.	Fidelity-Philadelphia Trust Co., Philadelphia	21,813.00
1576 shs.	Eaton & Howard Balanced Fund	17,229.90
324 shs.	First Nat. Bank, Boston	16,633.67
365 shs.	First Nat. City Bank, N. Y.	16,785.48
567 shs.	First Pennsylvania Banking & Trust Co., Philadelphia	18,057.08
800 shs.	Great American Insur. Co.	16,125.00
594 shs.	Hanover Bank, N. Y.	17,414.91
5113 shs.	Incorporated Investors	8,879.42
460.405 shs.	Investors Selective Fund, Inc.	4,972.37
476 shs.	Mfg. Trust Co. N. Y.	10,333.83
3934 shs.	Mass. Investors Trust	14,585.92
4436 shs.	Mass. Investors Growth Stock Fund	9,520.98
300 shs.	Morgan Guaranty Trust Co., N. Y.	13,350.00
1174 shs.	Nation Wide Securities Co., Inc	16,528.00
400 shs.	N. H. Insurance Co.	17,075.00
306 shs.	Pittsburgh National Bank, Pittsburgh, Pa.	7,960.31
150 shs.	Public Service Co. of N. H. 3.35% Cum. Pfd.	14,400.00
2066 shs.	George Putnam Fund of Boston	15,879.17
115 shs.	Scranton Spring Brook Water Service Co. 4.10% Cum. Pfd.	9,701.90
		360,445.80
	Total Investments	\$466,548.72

Col. Town Spending Committee

SECRETARY'S REPORT

To Dr. J. A. Ferguson, Chairman
Colonel Town Spending Committee:

The Col. Town Spending Committee is comprised of the following members: Dr. J. A. Ferguson, Mrs. Margaret Guilmette, Mrs. Grace Lee, Mr. Charles Bennett, Mr. George Hunter, Jr., Mr. Clinton White, Mr. Arthur Drake, Attorney Robert Rich and Mrs. Nathalie Wheeler. Two members were re-elected at the annual town meeting, i. e., Dr. J. A. Ferguson and Mr. Charles Bennett. Mrs. Florence Amadon did not file for re-election and Mrs. Nathalie Wheeler was elected to fill the vacancy.

Officers elected at the April Meeting of the Committee were: Chairman, Dr. J. A. Ferguson; Treasurer, Mrs. Margaret Guilmette; Secretary, Mrs. Nathalie Wheeler.

The following committees were appointed by the Chairman:

Field: Chr., Clinton White; Arthur Drake, Dr. Ferguson.

House: Chr., Margaret Guilmette; Grace Lee, Charles Bennett.

Camp: Chr., George Hunter, Jr.; Robert Rich, Nathalie Wheeler.

Scholarship: Chr., George Hunter, Jr., Robert Rich, Robert Snell.

Organizations requesting funds to help sponsor local projects such as skating rink, playground, juvenile library, Boys and Girls Scouts, etc., were given the usual appropriations as submitted in the Treasurer's Report. Letters of appreciation were received from the above organizations giving details of how funds were used.

A free concert was sponsored in September which presented the van Haam Orchestra of the Mountain View Hotel.

New chairs were purchased for use in the auditorium and the House Committee together with Mrs. Snell selected new furnishings for the downstairs parlor of the Community House. With two new sofas, a larger group of people can be more comfortably seated and the arrangement is most attractive and inviting. Furniture previously used in this room has been moved to the upstairs living room.

The Community House continues to be used for the many

activities of the town clubs and organizations, including many school functions.

The custom of placing flowers on the Col. Town lot was continued through the summer months, these being replaced by a winter wreath during the fall months.

Gratitude is expressed to Mrs. Florence Amadon who served nine years as a member and secretary to the group. Her interest and efficiency were much appreciated.

As in past years the Committee is grateful for the efficient cooperation and friendly service rendered to the community by Supt. and Matron, Mr. and Mrs. Robert Snell, and their co-workers; also to Mr. and Mrs. Joseph Roy, caretakers of the Community Camp.

Respectfully submitted,
NATHALIE B. WHEELER
 Secretary

TREASURER'S REPORT
 Year Ended December 31, 1959

Receipts

Balance on hand, January 1, 1959		\$11,784.17
Col. F. L. Town Trust		27,387.76
House		447.22
Community Camp		274.21
Swimming Pools:		
Town of Lancaster	\$1,000.00	
American Red Cross	200.00	
Receipts of pool	1,892.50	
Donation	30.00	
		<hr/>
		3,122.50
		<hr/>
Total Receipts		\$43,015.86

Expenditures

Appropriations:

Weeks Memorial Hospital—Linens	\$ 600.00
Lancaster Hospital Association	500.00
Lancaster High School—Activities	200.00
Lancaster Kiwanis Club—Skating Rink	900.00
Lancaster Girl Scouts	300.00
Lancaster Child Health Station	100.00
Lancaster High School—Prizes	540.00
Recreation program—Instructor and equipment	503.95
Concert and Advertising	140.90
Flowers for Town lot	64.00

Lancaster Kiwanis Club—playground	160.00	
Lancaster Boy Scouts	150.00	
Lancaster Dental Clinic	200.00	
Weeks Memorial Library—Juvenile Dept.	300.00	
		<hr/>
Total Appropriations		\$ 5,158.85
House:		
Telephone -- Lights	\$ 878.61	
Fuel	1,498.20	
New Equipment:		
Auditorium chairs	\$ 500.50	
Living room furniture	1,060.55	
		<hr/>
		1,561.05
Supplies—wax, paint, brushes, soap, disinfectant, etc.	529.61	
Repairs:		
TV-Pa. system	\$ 112.55	
Washing machine	60.80	
Plumbing	8.71	
		<hr/>
		182.06
Salaries of employees	9,082.52	
Water Rent	147.00	
		<hr/>
Total House Expenditures		\$13,879.05
Field:		
Salaries of employees	\$ 997.00	
Loam	20.00	
Gas--Oil	120.86	
New Mower	49.80	
Bases and balls	27.65	
Tennis Tape	28.00	
Weed killer	15.15	
Fertilizer	9.30	
Repairs to mowers and truck	101.21	
Supplies	29.10	
		<hr/>
Total — Field		\$ 1,398.07
Community Camp:		
Telephone -- Lights	\$ 155.94	
Supplies	57.40	
Salary of caretakers	1,140.00	
Repairs	8.56	
Material and labor on new grills	630.71	
		<hr/>
Total — Community Camp		\$ 1,992.61

Swimming Pool:

Salaries	\$2,000.00
Electricity	182.36
Supplies—soap, t. paper, etc.	47.02
Lifeguard chairs	165.00
Paint	270.08
Cards, engraving, record book, tickets, blanks, etc.	52.36
Bleach	55.00
Blanket	4.98
Plumbing, wrench & valves	23.64
Dicalite	70.00
Wood	.84

Total—Swimming Pool \$ 2,871.28

Miscellaneous:

Insurance for all properties	\$ 1,579.54
Subscription to Globe—postage, paper, basketball nets, gifts, etc.	\$ 149.20
S. S. and pension	616.62

Total—Miscellaneous \$ 765.82

Total Expenditures \$27,645.22

Balance on check book, Dec. 31, 1959 15,370.64

\$43,015.86

It is our intention to keep a sufficient balance to allow for expenditures until we receive appropriations from the Trust Fund, which do not come until March. This year, we were fortunate in having the largest sum from the investment committee that we have ever received.

Respectfully submitted,
MARGARET P. GUILMETTE
Treasurer
Col. F. L. Town Spending Com.

**COL. TOWN SCHOLARSHIP LOAN FUND
1959**

Balance Jan. 1, 1959, Siwooganock Savings Bank	\$ 857.62
Interest to Jan. 1, 1960	16.89
Payments on Loans	1,510.00
Total	\$ 2,384.51

Loans Granted 1959 (7)

1,400.00

Balance Jan. 1, 1960, Siwooganock Savings Bank \$ 984.51

Respectfully submitted,
GEORGE E. HUNTER, JR.
Chairman

Superintendent's Report

The Community House has been given constant use by a wide variety of organizations and groups who have their regular meetings here. In addition, there were several major events held at the Community House which involved several months of advanced planning on the part of the sponsoring organizations. Some of these would include the following: The annual meeting of the Chamber of Commerce and testimonial dinner for the Hon. Sinclair Weeks, The North Country Science Fair, The Concert by the Mountain View Orchestra, The North Country District Conference of Federated Women's Clubs, The Annual Style Show, The North Country Square Dance Festival, The Junior Prom, Senior Hop, Baccalaureate and Graduation.

One hundred and ten additional steel-frame, padded seat, single chairs were purchased during the year, making a total of three hundred thirty. These chairs are not only used for functions taken place in the Hall, but are easily transferred to and enjoyed in the several other rooms throughout the Community House.

The parlor has a different look due to the new furniture which was recently purchased. There are two divans with matching chairs, and three occasional chairs of harmonizing color, plus two end tables and table lamps. There is also a new rug in the upstairs parlor.

No major repairs were necessary at the Community House during the year, however, we did renew one roof over the main house.

The tennis courts seemed to be used more last summer than they were in the past few years. They were extremely fast due to the good weather which, of course, was perfect for persons enjoying this sport.

The Community Field looked well all summer and is much easier cared for in its present condition. The baseball diamonds were, as usual, used throughout the days and evenings for practices and games involving the various leagues.

Over seventy boys were registered in our Little League program. Six teams were organized and held daily practices. Two regular league games were played each week and numerous extra games with neighboring towns.

The Swimming Pool opened for its busiest and most successful season on June 22nd and was in operation ten full weeks, closing Aug. 29th. It is certainly a pleasure to report that we had wonderful warm weather throughout the summer. The air and water temperature, which we record twice daily, was perfect for swimming and our records show that we only had seven days of rain. Due to the fine weather and increased interest, new records were established in class registrations, ticket sales, and, of course, total attendance.

Over two hundred young people registered for swimming instruction, and a total of 5225 lessons were given. A record number of 10,325 afternoon swimmers used our pool and 1757 participated in the evening swimming program. The total number of swimmers for the summer was 17,305, which is several thousand more than any previous year. Four hundred and thirty-nine children's season tickets were sold and seventy-six adults purchased tickets for the season.

One hundred and seven swimming awards were given out at the season's end for passing skills in either the Red Cross or Y. M. C. A. program, as follows: Red Cross—Beginners 33, Intermediate 10, Swimmers 3, Jr. Life Saving 4, Sr. Life Saving 3, Pool Aids 5; Y.M.C.A.—Minnow 30, Fish 14, Flying Fish 4, Shark 1.

A mid-season demonstration to show the accomplishments of the children in the various classes was held Aug. 5th with one hundred two young people participating. Four hundred and two spectators witnessed the costumed Water Show presented on the evening of Aug. 20th.

The State Recreational Swimming Meet sponsored by the National Recreation Association was held in Lancaster at the Col. Town Pool on Aug. 23rd. This big event climaxed our successful season and about one hundred twenty-five of the State's best young swimmers competed at the Meet. Over six hundred persons enjoyed watching the final events which were held in the afternoon.

Two regulation life guard chairs with life saving buoys were added to the Pool equipment last summer. We hope by next summer to have one or two small removable ladders for the shallow end of the Swimming Pool.

The Col. Town Community Camp officially opened for the

1959 season on May 23rd and closed Oct. 3rd. The picnic area and grills were used to full capacity throughout the season. Over six thousand three hundred persons enjoyed the facilities of the Community Camp and, of course, many others made shorter visits.

Two new grill shelters were added to the picnic area last summer, making a total of ten. The concrete work for these grills will be completed before the season starts next spring. We also hope to do considerable repairing and painting at the camp next summer.

People driving to the Community Camp next season will find the road leading to the Camp very much improved. The Town Highway department has reconstructed and widened this road and at the same time moved considerable fill for grading at the Camp. When the grading is completed we hope to have a reasonably level area that could be used for a playground or parking.

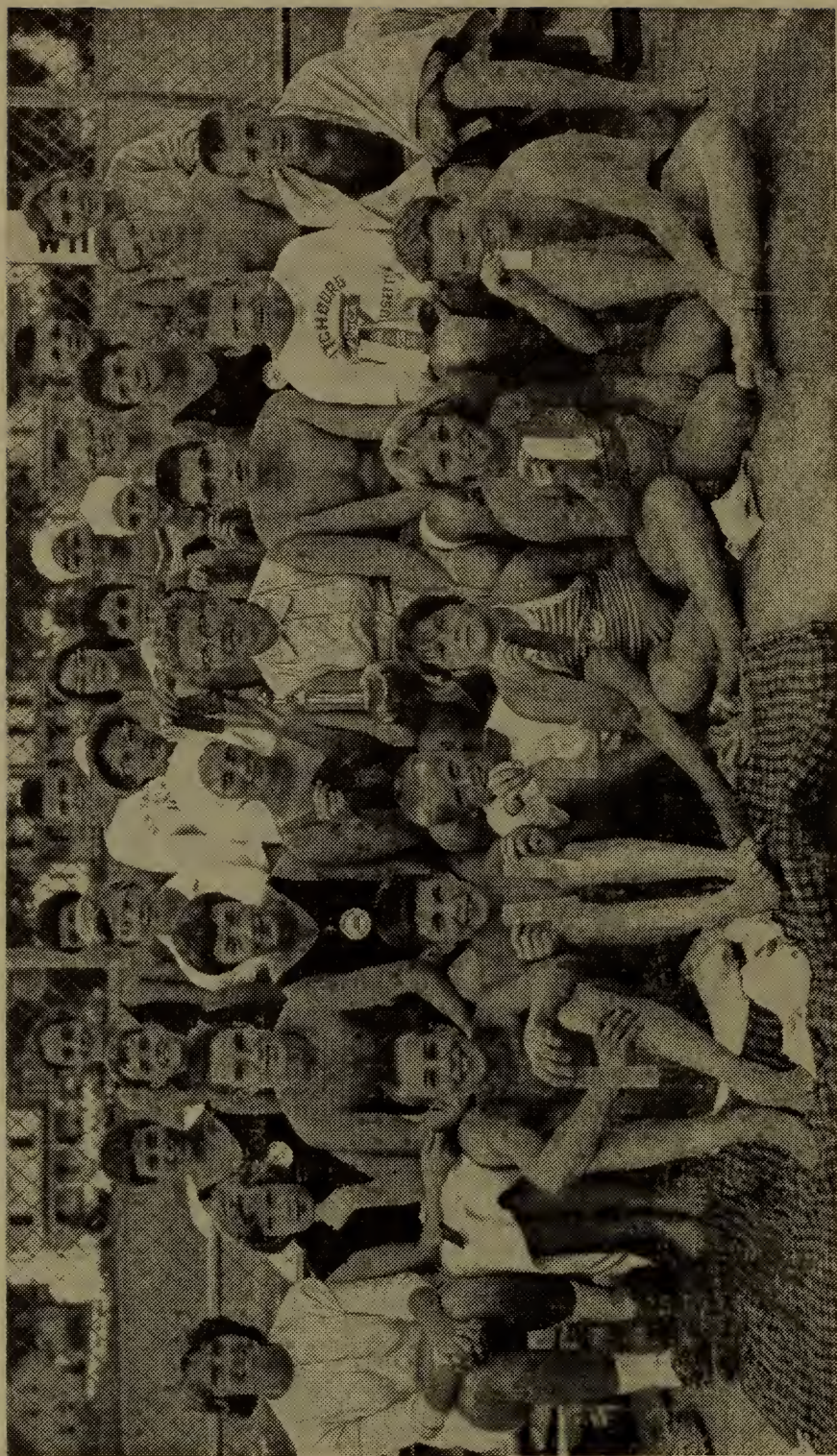
May we take this opportunity to thank our staff for work well performed in the House, at the Camp, on the Field and at the Swimming Pool.

We would also like to express our appreciation to the Town Officials, also the students, teachers, and officials of the schools for the way in which they have cooperated with us in our endeavors.

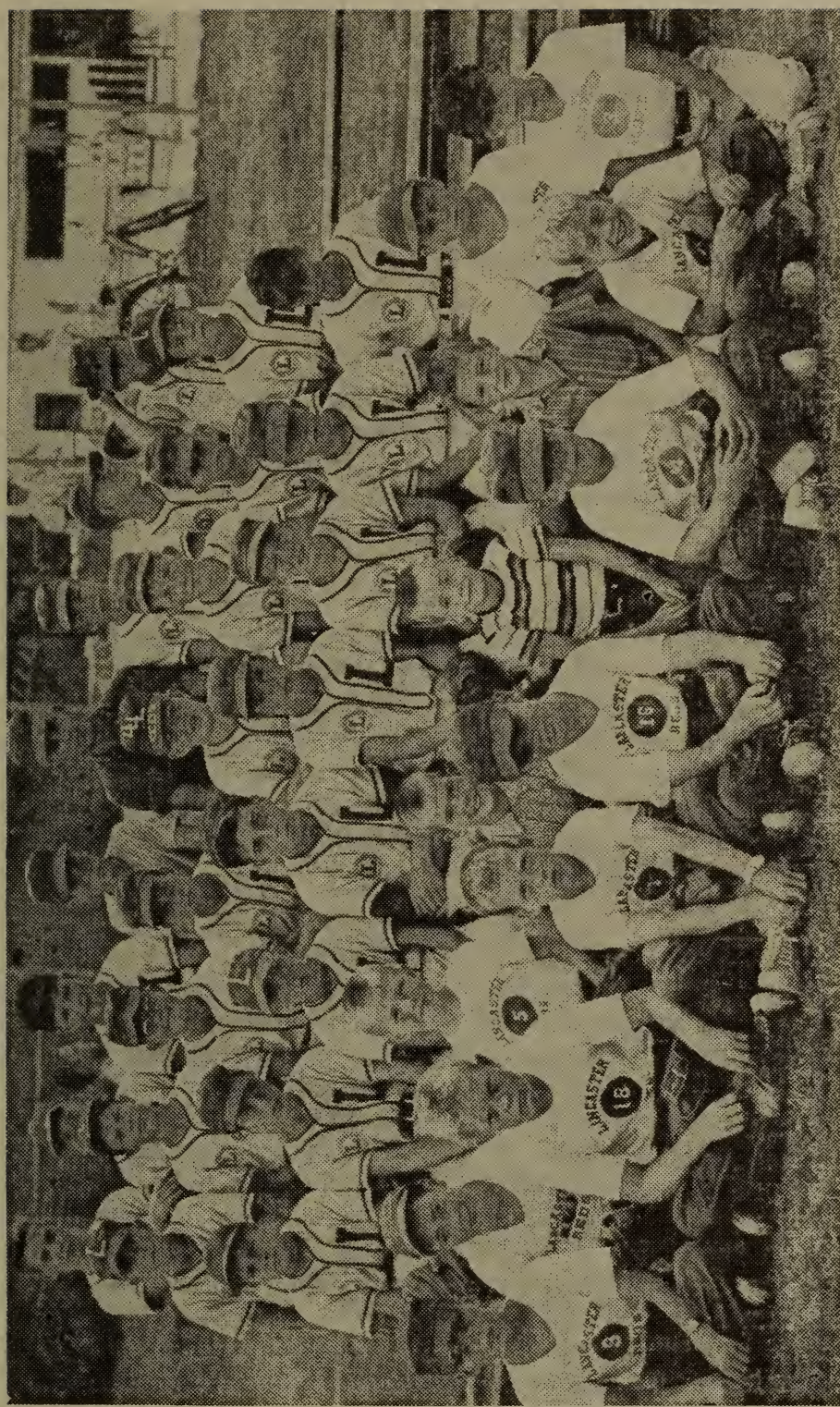
Our appreciation is extended to the members of the Col. Town Spending Committee for their cooperation throughout the year. We have enjoyed immensely working with such a fine group of people.

Respectfully submitted,

ROBERT J. SNELL,
Superintendent



PLACING SECOND IN THE STATE SWIMMING MEET held at the Lancaster Pool were these members of the Col. Town Recreation Program swimming team. The meet was sponsored by the N. H. State Recreation Association and the National Recreation Association with which the Col. Town Recreation Program is affiliated.



GROUP OF LANCASTER LITTLE LEAGUERS, who are among the boys taking part in the Little League Baseball operated by the Col. Town Recreation Program.

Report of Auditors

The annual examination and audit of the accounts of the Town of Lancaster for the fiscal year ended December 31, 1959 was made by the Municipal Accounting Division of the State Tax Commission, in accordance with the vote of the Town. The complete report, referred to below is on file in the Town Office and available for inspection at any time.

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, Dental Clinic, and Summer Street Cemetery.

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1959, are presented. As indicated by the budget summary, a net overdraft of appropriations of \$2,623.83, less a revenue surplus of \$755.30, resulted in a net budget deficit of \$1,868.53.

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 were verified by comparisons 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. The amounts of uncollected and unredeemed taxes as indicated in this report were therefore subject to any changes which may be necessitated by the return of verification notices.

GENERAL COMMENTS

It is noted that the current surplus (excess of current assets over current liabilities) decreased by \$2,068.58, from \$14,609.09 to \$12,540.51, during 1959, as shown herewith:

	Dec. 31, 1958	Dec. 31, 1959
Total Assets	\$133,881.03	\$93,604.95
Less: Amount Due from State a/c State Share of T. R. A. Notes	23,100.00	8,169.00
Current Assets	\$110,781.03	\$85,435.95
Current Liabilities	96,171.94	72,895.44
Current Surplus	\$ 14,609.09	\$12,540.51

ANNUAL REPORT
of the District Officers
LANCASTER SCHOOL DISTRICT
Lancaster, New Hampshire
for the year ending June 30, 1959

District Officers

MODERATOR

John E. Gormley

CLERK

Eva Phillips

TREASURER

Hugh J. Galbraith

SCHOOL BOARD

Robert D. Hillard, Chairman	Term Expires 1960
David M. Cleasby	Term Expires 1960
Grace M. Lee	Term Expires 1961
Roland H. White	Term Expires 1961
Walter D. Hinkley	Term Expires 1962
Clifford R. Gray	Term Expires 1962

Report of the Board of Education

At the 1959 annual school meeting, Clifford R. Gray and Walter D. Hinkley were re-elected members of the school board for a three year period. The board has held its usual monthly meetings throughout the year, as well as many extra meetings. The board wishes to reiterate that its meetings are open to the public and that members of the public are cordially invited to attend meetings to bring up any matters pertaining to the operation of the schools.

During the summer of 1959, that part of the roof on the new elementary building not replaced in 1958, was re-done, and a completely automatic sprinkler system was installed in the high school building.

During the school year 1959-1960 courses in Conversational French and in Algebra were offered for the first time in the 7th and 8th grades. The enthusiastic response of the children confirms the findings of your board prior to instituting these courses.

Your board, during the course of the year, has heard many comments regarding supervised athletic activities for all the children and not just those competing in inter-scholastic sports. Your board is in complete agreement with these comments; however, it feels that no matter how desirable a complete in-door and out-door athletic activity or recreation program may be, the burden should not fall entirely on the school. It is suggested that if the town is seriously interested in such a program, that funds, facilities, and equipment be made available from the Town, the School, The Colonel Town Fund Organization, The Service Clubs, and any other interested civic minded groups that may wish to participate. It is further suggested that part of these funds be used to employ a full time, year-round Recreation Director to handle the program and coordinate its activities.

It is believed that many of these activities, such as regularly scheduled trips to Cannon Mountain for ski instruction, could be largely self-supporting, which would tend to keep the cost of such a program within reasonable limits.

If the town is interested in such a program, the school is prepared to incorporate an item in its budget to finance its share of the cost.

Respectfully submitted,

ROBERT D. HILLIARD,

Chairman

WALTER D. HINKLEY

GRACE M. LEE

CLIFFORD R. GRAY

DAVID M. CLEASBY

ROLAND H. WHITE

Lancaster School Board

Superintendent's Report

To the School Board of the Town of Lancaster:

My seventh annual report as Superintendent of Schools in the Town of Lancaster is submitted herewith.

Supervisory Union No. 31

The Supervisory Union No. 31 is composed of the towns of Carroll, Lancaster, and Whitefield. The duties of the Union, as a whole, are to select the superintendent of schools, special teachers, supervisors, and the Union secretary. The school nurse is engaged separately by the individual towns. The superintendent's salary for the school year 1958-1959 was apportioned as follows: Carroll 5.4%, Lancaster 29.6%, Whitefield 16.5% and the State share 48.5%. The salary of the elementary supervisor, secretary, and office expenses of the Union for the school year 1958-1959 were apportioned as follows: Carroll 10.5%, Lancaster 57.5% and Whitefield 32%. These percentages are based on two factors having equal weight as follows: (1) Average Daily Membership of District, and (2) District Valuations (adjusted). The following chart might be of interest to show you how percentages are derived:

Equalized Valuations

Carroll	\$ 2,731,013.00
Lancaster	9,157,606.00
Whitefield	5,562,184.00
	\$17,450,803.00

Average Daily Membership of Districts

	Elem.	High	Total
Carroll	49.7	15.2	64.9
Lancaster	567.0	202.5	769.5
Whitefield	273.8	119.2	393.0
	890.5	336.9	1227.4

District Percentages of Costs

	Valuation %	A.D.M. %	Aver. %
Carroll	16	5	10.5
Lancaster	52	63	57.5
Whitefield	32	32	32.0
	100%	100%	100.0%

The basis for the apportionment shall be one-half on the average membership for the previous school year and one-half on the equalized valuation as determined by the State Tax Commission every odd numbered year on the basis of data from the preceding year.

Due to ill health, Miss Blanche Witherell, helping teacher, was unable to continue her duties in the Supervisory Union No. 31 for the school year 1959-1960. During the last seven years, Miss Witherell served as an Elementary Supervisor and Curriculum Coordinator in the Carrol, Lancaster, and Whitefield school systems. The work Miss Witherell did during her stay here was outstanding. Special programs of educational merit were sponsored in the schools during her period of service.

School Personnel

Mrs. Jean Stocks, teacher of Grade II, Mrs. Mary Ryan, teacher of Grade III, Mrs. Margaret Brown, teacher of Grade VI, in the elementary grades; and Mr. W. Allister Crandall, Mrs. Elsie Dorr, Mr. Charles Hardy, Mr. Lee Moore, Mr. E. Waldo Sanders, Mr. Charles Hughes, Miss Rosalie McGraw, Mr. Hollis Hartford, in the high school; and Mr. Ralph E. McLean, Principal; resigned their positions, effective in June, 1959.

For the school year 1959-1960, Mrs. Arline LaPointe, graduate of Plymouth Teachers College, was employed to teach Grade II; Miss Ellen Millett, graduate of the University of Maine, was employed to teach Grade III; Mr. Herman Grogan, graduate of Gorham State Teachers College, was employed to teach Grade VI; Mr. Laurence Morrissette, graduate of the University of New Hampshire, was employed to teach Languages; Miss Jacqueline Carey, graduate of Keene Teachers College, was employed to teach English and Social Studies; Mr. Charles Katsaros, graduate of Boston University, was employed to teach English and Social Studies; Mrs. Marjorie Parker, graduate of Simmons College, was employed to teach English and Social Studies; Mr. Donald Day, Jr., graduate of Plymouth Teachers College, was employed to teach Science and Social Studies; Miss Ruth Hersom, graduate of the University of Maine, was employed to teach Science; Miss Roberta Michaud, graduate of the University of Maine, was employed to teach Home Economics, and Mr. Alan Dickason, graduate of the University of New Hampshire, was employed to teach Science.

Mr. Stanley B. Tufts, Pembroke, New Hampshire, was employed as Principal of the Lancaster High School. Mr. Tufts was Assistant Principal at the Pembroke Academy and

taught Industrial Arts during the time he was employed there. He received his Bachelor of Science degree at Gorham State Teachers College, Gorham, Maine and his Master of Education Degree at Pennsylvania State College. He has done further studying at Parks Air College, Boston University, and the University of New Hampshire. Mr. Tufts came to us highly recommended as an educator and administrator. Previous to his going to Pembroke Academy, he was teaching at Concord High School, Concord, Massachusetts.

The assignment of elementary teachers for the school year 1959-1960 is as follows:

Kindergarten, Mrs. Helen Carr; Grade 1, Miss Annie McGinley, Mrs. Florence Allin; Grade 11, Mrs. Arline LaPointe, Mrs. Marion Knight; Grade III, Mrs. Harriet Boyd, Miss Ellen Millett; Grade IV, Mrs. Nellie Rogers, Mrs. Gwendolyn Parker; Grade V, Mrs. Elizabeth Chase, Mrs. Helen Placey; Grade VI, Mr. Herman Grogan, Mrs. Elaine Primrose; Elementary Reading Supervisor, Mrs. Leola Hall.

The high school teachers for the school year 1959-1960 are as follows: Mr. George Jones, Mr. Alan Dickason, Mrs. Gertrude McGoff, Mrs. Betty Fowlie, Mrs. Margaret Guilmette, Mr. S. Edwin Humiston, Miss Roberta Michaud, Miss Ruth Hersom, Mr. Donald Day, Jr., Mrs. Marjorie Parker, Mr. Charles Katsaros, Mrs. Doris Nash, Miss Jacqueline Carey, Mr. Laurence Morrissette, Mr. Gardner Wentworth, Mrs. Ruth Wentworth, and Mr. Stanley B. Tufts, Principal.

Adult Education Program

One course in Adult Education is being offered by the school department to the citizens of the Town of Lancaster this year. Thirteen adults have enrolled in a class in Ceramics being taught by Mr. George Jones. This class meets every Wednesday night from seven to nine o'clock. Other classes could have been given had the enrollment for any one of them numbered ten or more. The small fee required of each member helps to pay for light, heat, and the instructor's salary. During the last two years, the Lancaster school department has conducted classes in Shorthand, Typewriting, Slipcover Making, Furniture Repair and Refinishing, and Ceramics.

Enrollments

Anticipated enrollment during the next five years at Lancaster School is comparable to that recorded in the 1958 School Report. Figures fluctuate constantly in the anticipated year by year pupil enrollment. However, the extent of this fluctuation depends to a large degree upon migration of

families rather than upon some new business project which would create an immediate increase in school attendance. We estimate pupil enrollment in the coming five years as approximately eight hundred pupils. We submit the census report as of September 1, 1959 and ask that you review this 1959 census report with the 1958 and 1957 reports to determine what changes are taking place. May we present the following table:

ANTICIPATED FUTURE ENROLLMENT IN GRADE I
According to Census Reports
Five Year Summary

Anticipated Enrollment Year	Year Census was taken (September)				
	1955	1956	1957	1958	1959
1959	79	70	67	67	
1960	78	75	78	78	69
1961	28*	48	59	57	49
1962		45*	75	69	74
1963			40*	46	51
1964				28*	51
1965					41*

*This figure includes only children born before September 1 of that calendar year, as the census is taken at that time.

A study of the above census table shows that, according to the 1958 census, we could anticipate an enrollment in Grade I of sixty-seven pupils as of September 1, 1958. The actual enrollment on that date was seventy-one pupils. This means that four pupils above the actual number living in the town of Lancaster as of September 1, 1958 were qualified to enter first grade. A further study of the above table shows that the anticipated enrollment in the first grade at Lancaster is more or less constant for the next five years. Of course, this figure could change any time due to migration of families. However, if the above figures are more or less correct, it would seem that the school population in the town of Lancaster has reached its peak and may be declining slightly.

Refer to the table, "Preliminary Report Lancaster School District", which may be found at the end of this report for a study of the anticipated enrollment through 1963. As will be noted, the pupil enrollment in Grades I-VI for September 1959 was 408 pupils. Referring to a similar chart appearing in the 1958 report, it will be noted that there were 430 pupils enrolled in Grades I-VI. This shows that there were twenty-two less pupils enrolled in Grades I through VI

in September 1959 than there were in September 1958. A further study of this chart will show that the anticipated pupil enrollment in Grades VII-XII was 346 pupils as of September 1959 but the actual enrollment dropped to 306 pupils. Further study will show that the over-all enrollment in Grades I-XII in the Lancaster school during the next several years is not increasing. Here again this figure may vary from year to year due to migration of families.

Even though the above facts seem to stress that the Lancaster school enrollments will not be varying too greatly during the next five years, it should be brought out that the present classroom facilities are not adequate to cover new school education programs for maximum efficiency. Classroom space is still lacking for the proper presentation of science, study, foreign languages, and English. Auditorium, library, and music space is needed. True, the Lancaster school system is offering new courses to its students which will be beneficial to them. However, facilities are such that it is not possible for a teacher to do his best under present building opportunities.

Insurance

Your School Board, in conjunction with the Carroll and Whitefield School Boards, once again offered to all pupils in their towns, the opportunity of participating in a Special School Child Accident Policy for \$2.00 per year. This amount is an increase of \$.50 over last year's cost due to the increased number of accidents that are accruing each year in the schools nation wide. This is the seventh year that the pupils attending the Lancaster schools have had this opportunity. Previous to this time the expense of an accident was borne directly by the parent.

This insurance has been changed from the Peerless Insurance Company to Mutual of Omaha, as the cost is not as great for this type of insurance with the latter company. This year it is possible for a student to obtain additional year-around coverage at a cost of \$10.00 per year.

This policy became effective September 15, 1959 and will continue until September 15, 1960. Four hundred sixty-two out of eight hundred six pupils and teachers took advantage of this opportunity. This shows that approximately fifty-seven percent of the entire student body participated in this project.

Handicapped Children

By law handicapped children, who are unable to attend school, have the privilege of being taught at home for a

period of not less than two hours per week. Referring to the budget for 1959-1960, it will be noted that a sum of \$600.00 has been requested for this purpose. One cannot tell how much the expense of this item might be. There could be a greater demand for this service than we now anticipate during the coming year. During the last school year \$556.16 was spent for this service.

If you have a child who is handicapped and who cannot attend school, feel free to contact the office of the Superintendent of Schools as he may be in a position to give assistance.

Hot Lunch Program

The Lancaster Elementary and High School continue to participate in the Hot Lunch Program sponsored for the benefit of pupils attending these schools. The cost is twenty-five cents per lunch per pupil in grades one through six, and thirty cents per lunch per pupil in grades seven through twelve. The School Lunch Program functions on a revolving fund and has been self-supporting to date. This program is able to give the pupils such excellent food for little cost because of : (1) the number of lunches served, (2) available state aid, and (3) the efficiency with which the head dietitian, Mrs. Clara Emery, and her very able assistants, Mrs. Hannah Rowe, Mrs. Helen Gessner, and Mrs. Belle Smith, plan and execute the daily menus.

All pupils attending the Lancaster schools are privileged to purchase hot lunches when school is in session. It might be of interest to note that the number of hot lunches served at this writing is exceptionally high. The interest of the pupils in the program continues to increase. These lunches must meet standards established by the State Board of Education through the office of School Lunch Program. Our kitchen is subject to inspection at all times by official state representatives. Not only is the kitchen checked, but a careful study of the menus is made by these representatives so that properly balanced lunches are served.

May we take this opportunity to express our appreciation to Mrs. Clara Emery, Mrs. Hannah Rowe, Mrs. Belle Smith, and Mrs. Helen Gessner for making this program so successful.

The following information will show the sizable program that was carried on during the school year 1958-1959.

Lunches served (Children and Adults)	50,632
Milk—one-half pints (In addition to that served with lunches)	12,732

Foods & Supplies (Government)	\$ 2,317.10
Freight Charges (Surplus Commodities)	133.03
Salaries (Adults)	3,587.92
Salaries (Students)	361.80
Food Purchases	10,638.30
Equipment Purchases	257.95
Other Purchases	1,185.28
U. S. Dept. of Agriculture—Claims	2,687.25
Lunch Receipts	12,244.40
Miscellaneous	1,515.37

Repairs

Since July 1, 1959, the following repairs have been made:

1. A new roof has been put on the cafeteria and entrance section of the elementary building.
2. Seven elementary classrooms and one hallway were completely painted in the elementary school building.
3. A sprinkler system has been installed in the high school building.
4. Major plumbing repairs have been made.
5. Other necessary repairs have been made as the need for them has arisen.

Because money can be saved in the upkeep of asphalt floors over wooden floors, it is hoped that asphalt tile may be laid on all floors in the high school building in the near future.

National Defense Educational Act

Congress passed the National Defense Educational Act to become effective July 1, 1958 giving aid to all educational institutions in the fields of science, foreign languages, and mathematics. As many legal questions had to be answered, it was impossible for the New Hampshire schools to receive any aid until the school year 1959-1960. At that time, the allotment for the Lancaster Public Schools was \$1,284.64 for the school year 1958-1959 and \$1,364.93 for the school year 1959-1960, making a total of \$2,649.57 for these two years. According to the Act, if the School District of Lancaster wishes to receive this aid, the amount of \$1,284.64 allotted for the school year 1958-1959 must be spent by June 30, 1960. The amount which has been allotted for the school year 1959-1960 of \$1,364.93 may be used during the school year 1959-1960 or the school year 1960-1961.

At the last school district meeting, the sum of \$4,000.00 was raised and appropriated to purchase equipment in the fields of science, foreign languages, and mathematics. Under anticipated revenue to be received from the Federal Government, \$2,000.00 of this \$4,000.00 was entered. As is

evident from the above, the school district of Lancaster must match dollar for dollar the amount of aid received from the Federal Government under the National Defense Educational Act. As the School District of Lancaster appropriated only \$2,000.00 in the 1959-1960 school budget to match a like amount to be received from the Federal Government, there will be a balance of about \$700.00 in the 1959-1960 allotment which cannot be used as there are no more matching funds available in the 1959-1960 school budget for this purpose. It is anticipated that the School District of Lancaster will be allotted approximately \$1,300.00 of Federal Aid from the National Defense Educational Act for the school year 1960-1961. This amount, added to the \$700.00 of Federal Aid not used in the 1959-1960 allotment, will give the school district approximately \$2,000.00 of Federal Aid to be matched by \$2,000.00 appropriated by the town to be used in buying equipment in the above mentioned educational fields. In the 1960-1961 school budget, \$4,000.00 has been requested under the item "new equipment" to be used for the purpose of purchasing needed equipment in the fields of science, foreign languages and mathematics. Under anticipated revenue the \$2,800.00 estimated to be received from Federal Aid includes the \$2,000.00 mentioned above which has been allotted to the Lancaster School District under the National Defense Educational Act. As this Act does not expire until June 30, 1962, the School District of Lancaster may expect to be allotted approximately \$1,300.00 for the school year 1961-1962, said amount to be matched by local funds.

May we take this opportunity to express our sincere appreciation to Mr. Alpha Kingsley and Mr. Ronald Gainer, school custodians, for their continued interest in keeping the schools clean and wholesome at all times. To Mr. Stanley Tufts, High School Principal, and all members of the Lancaster teaching staff, we express our sincere appreciation for the outstanding work which they are doing. Lancaster school has an excellent staff of teachers this year and it is doing commendable work. It is suggested that parents visit school and observe the type of professional work that is being done.

We take this opportunity to thank Miss Olive Cummings, School Nurse, for her fine cooperation. Parents are advised to contact Miss Cummings to discuss important health problems which concern their children. She is interested at all times in assisting parents wherever possible. Our appreciation also goes to Dr. Benjamin H. Blodgett, Dr. David Cleasby, Dr. James A. Ferguson, Dr. Robert M. Quay, Dr. Carl Yunghans, school physicians. The Lancaster School

Health Program is one of the outstanding programs in the State. The cost of this program is relatively small as the School Physicians donate a large portion of their services. The cooperation shown by the nurse, doctors, and interested town citizens is extremely gratifying.

Our appreciation goes to the Parent-Teachers Association for the continued interest which it has given the Lancaster School. We also wish to express our sincere thanks to Chief Kenneth Hinckley and his assistants for the efficiency with which they manage the school safety program. Their cooperation is ever present.

The Lancaster School Board is most anxious to have as good an educational program as is possible for their school. It endeavors to offer to your children every educational advantage within its power which can be provided. Its cooperation with your Superintendent of Schools is greatly appreciated.

May we suggest that each one of you make an effort to visit your school more frequently.

Respectfully submitted,
HAROLD A. TRUELL
Superintenedent of Schools

PRELIMINARY REPORT LANCASTER SCHOOL DISTRICT

ELEMENTARY SCHOOL MEMBERSHIP FORECAST—FIVE YEAR PERIOD 1959-1964

HIGH SCHOOL MEMBERSHIP FORECAST—TEN-YEAR PERIOD 1959-1969

Year (Sept.)	Grades 1-6							Grades 7-8			Grades 9-12					Grand Total
	1	2	3	4	5	6	Total	7	8	Total	9	10	11	12	Total	
1959	71	65	70	75	56	71	408	55	61	116	56	52	52	30	190	714
1960	69	71	65	70	75	56	406	71	55	126	61	56	52	52	221	753
1961	49	69	71	65	70	75	399	56	71	127	55	61	56	52	224	750
1962	74	49	69	71	65	70	398	75	56	131	71	55	61	56	243	772
1963	51	74	49	69	71	65	379	70	75	145	56	71	55	61	243	767
1964	51	51	74	49	69	71	408	65	70	135	75	56	71	55	257	
1965		51	51	74	49	69	406	71	65	136	70	75	56	71	272	
1966			51	51	74	49	406	69	71	140	65	70	75	56	266	
1967				51	51	74	406	49	69	118	71	65	70	75	281	
1968					51	51	406	74	49	123	69	71	65	70	275	
1969						51	406	51	74	125	49	69	71	65	254	

Principal's Report

Mr. Harold A. Truell
Superintendent of Schools
Lancaster, New Hampshire

Dear Mr. Truell:

This past year has been one of reorganization and a settling down to the fine aims for education as established by the people of Lancaster through their school board. In any reorganization period, achievement often time seems slow to come but eventual gains are already apparent. Lancaster High School has been classified by the Commissioner of Education as a comprehensive high school. Through the assistance of the National Defense Education Act, we are getting equipment to improve instruction in the areas of Foreign Language, Mathematics, and Science.

This is also a time of evaluation to study the needs of the young people of Lancaster. A few changes have been made in the curriculum to benefit our students. We have inaugurated a course in Conversational French in Grades seven and eight for those students who have shown that they can profit from this experience. In addition to this, we have Introduction to Algebra in Grade eight. We have added to our non-academic by offering Physical Science and a second year of General Mathematics. The non-academic area of our school should be given greater consideration by the people of Lancaster. We are in need of improved facilities and a wider range of curriculum offering for those students who are not college bound. We must prepare all children to become good citizens and worthy members of our society. Much more should be done than can be done under our present circumstances in the area of guidance for all students. This would cut down substantially in the number of drop-out.

This year has seen a change in our marking system, as well as reporting pupil progress to parents. We are now using the system that is used generally throughout New Hampshire, as well as other areas of the country, that is: A ranges 93-100; B—85-92; C—77-84; D—70-76; E below 70, and a failing grade. These grades are issued every nine weeks with a special report, and for those that warrant them, in the middle of the marking period. This gives the parents a better understanding of the progress of their children with ample time to make adjustments.

We have missed the services of a helping teacher, but, with the cooperative efforts of a good teaching staff, we are making good progress in curriculum evaluation and student instruction in the elementary grades. We are very grateful for the generous gift of Miss Elizabeth Ray. This gift has added substantially to our elementary school library. This gives us many volumes of supplementary reading which is so necessary in the formative years.

There are many areas of the school system which are related indirectly to classroom work, but are nonetheless essential to good instruction. Our school cafeteria staff, under the direction of Mrs. Herman Emery, continues to provide a well balanced meal each school day even though we are accommodating more students in a small space in a short period of time. In another area of indirect instruction, we appreciate the new electronic eye examination machine given to the Health Center by the Lancaster Rotary Club. This enables us to detect eyesight difficulties much better than was possible under the old methods. Miss Olive Cummings has had a very busy year in the Health Center. In addition to her routine duties, she has found time to administer a clinic for the fourth polio shot. The indirect instructional services of the custodians in providing a clean, healthy place to conduct classroom work is appreciated by all.

I wish to express my appreciation to you and the Board of Education for providing a very good instructional staff; their efforts and cooperation have been most welcome. Through a staff such as we have in Lancaster, we are not only able to keep abreast of modern educational practices, but in many cases be in advance of common practices throughout the State of New Hampshire. We have worked hard to make the Lancaster School System one that the people can be proud of. I wish to take this opportunity to thank you, Mr. Truell, for your very patient guidance and understanding in the solution of our many problems. Through your extra efforts our students will be the real winners, better able to take their places in the societies they are about to enter.

Many thanks to all those people who have helped make the Lancaster Schools what they are today.

Sincerely,

STANLEY B. TUFTS
Principal

PUPIL ENROLLMENTS 1959-1960

	Girls	Boys	Total
Kindergarten	33	36	69
Grade One	36	35	71
Grade Two	31	34	65
Grade Three	33	37	70
Grade Four	34	41	75
Grade Five	30	26	56
Grade Six	39	32	71
Grade Seven	33	22	55
Grade Eight	25	36	61
Grade Nine	31	25	56
Grade Ten	29	23	52
Grade Eleven	30	22	52
Grade Twelve	16	14	30
Totals	400	383	783

TUITION STUDENTS 1959-1960

Jefferson	Boys	Girls	Total
Grade Nine	7	6	13
Grade Ten	3	3	6
Grade Eleven	3	1	4
Grade Twelve	1	1	2

Totals	14	11	25
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Lunenburg, Vermont	Boys	Girls	Total
Grade Eight	1	0	1
Grade Nine	2	5	7
Grade Ten	1	6	7
Grade Eleven	4	3	7
Grade Twelve	1	0	1

Totals	9	14	23
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Guildhall, Vermont	Boys	Girls	Total
Grade Ten	1	0	1
Grade Twelve	2	0	2

Totals	3	0	3
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FOLLOW-UP OF GRADUATES

Class	College	Nursing	Marriage	Service	Work	Other Schools*	Total
1958	8	2	6	4	10	0	30
1959	12	1	5	5	16	7	46

* Business College, Secretarial School

Music Department

REPORT OF THE SUPERVISOR OF VOCAL MUSIC

Mr. Harold A. Truell
Superintendent of Schools
Lancaster, N.H.

Dear Mr. Truell:

It is interesting to check back on the work of the past year and give you a resume of our work.

The main aim is to have the children enjoy music, and then to want to learn more about the theoretical part of it. This I believe the majority do. Tone matching is most important beginning with the Kindergarten children, continuing right up through the fourth grade. There are very few non-singers in the school, I don't mean they all could be soloists, but by trying hard to make their unit practically 100% in tune many so-called "monotones" become participants, and enjoy the music period more each day. Rudiments start in the first grade and are continued and enlarged upon all through the elementary school. "Music Appreciation" is enjoyed more and more. Learning to recognize instruments by listening is a challenge and the children learn and admit more and more how much music adds to all of the programs they listen to and watch.

In the Junior High, much stress was placed on learning many folk songs not only American, but songs from the other countries. They learned what a wonderful foundation these have been for all other music.

The High School groups are approximately the same size as always. They meet in two different groups once a week. This is not too much time considering what I would like to do, but they work well during the time allotted.

We have a large group at the N. H. All State Music Festival which was held at Portsmouth last spring. Also, some members sang in the All N. E. Chorus in Barre, Vt. at the N. E. Music Festival.

Our own spring music concert was held in conjunction with the orchestra. This was called a "Pops Concert". It was the best presentation we have ever given, I believe, and I also believe it was because we had a large and appreciative audience as an inspiration.

Music is fun but more than fun, music is a part of life itself. In the words of Herbert Spencer: "Music must take

rank as the highest of fine arts, as the one which, more than any other, ministers to human welfare."

I am very happy to report a very successful and interesting year for our vocal department.

Respectfully submitted,
RUTH C. WENTWORTH,
Vocal Supervisor

REPORT OF INSTRUMENTAL MUSIC

Mr. Harold A. Truell
Superintendent of Schools
Lancaster, N. H.

Dear Mr. Truell:

I am glad to submit to you my report on the Instrumental Music Program at the Lancaster High and Elementary Schools for the calendar year of 1959.

Our program does not change greatly from year to year. Our plan of instruction is to start our instrumental program in the fifth grade and carry it on through four years of high school. Class lessons are given once a week during study periods for high school and junior high students, and at conveniently arranged time for the elementary students. Both senior and junior orchestra rehearsals are arranged on a rotating plan through seven periods. By using this plan, students miss the same class or study period once in seven weeks which makes it very easy to make up any work they may miss by attending rehearsals.

Ten of our senior orchestra members graduated in June, 1959. Five of these graduates played lead chairs and, of course, were greatly missed when our rehearsals started in September. Six new members were taken into the orchestra during the fall term, and undoubtedly more will be taken in later this year. The senior orchestra now has thirty-five members and is doing very good work. Each year the orchestra proves the old saying that no matter how valuable a person may be that some one else can be found to carry on his work. The orchestra made its first public appearance at the Senior Play. Plans are now being made for the annual Spring Concert which will combine the music departments of Whitefield and Lancaster. Our orchestra will be well represented at the All-State Festival at Lebanon in April. On the whole our senior orchestra is doing a very good piece of work and we can look forward to normal improvement during the remainder of the year.

Our junior orchestra is a little smaller than usual this year having only twenty-two members. Several members were advanced to the senior orchestra during the fall term and more will probably be taken in as the year goes on. Some of last fall's beginners have already been brought into the junior orchestra. This is very unusual as it generally takes about a year to get beginning students ready for the start in the junior group.

Shortly after school closed last June the Lancaster and Whitefield orchestras were invited to play for the New Hampshire Superintendents' Convention at Conway. The orchestras played an excellent concert and were highly complimented by members of our State Administration. Another very interesting experience which the orchestra had last year was a trip to Johnson and Hyde Park, Vermont to play four short programs for the elementary and high schools of those towns. Last year our annual Spring Concert, combining the music departments of Whitefield and Lancaster, was somewhat different than usual, as we changed from the conventional style concert to the 'Pops' idea. Tables were arranged on the floor of the Community House, and refreshments were served so that people could enjoy a sandwich and a drink along with the music.

I wish to take this opportunity to thank the school administration for their help and cooperation with the music department during the past year.

Respectfully submitted,

GARDNER E. WENTWORTH

ANNUAL REPORT OF DISTRICT TREASURER

Summary

Cash on hand June 30, 1958	\$ 4,942.27
Received from Selectmen, current appropriation	167,364.50
Received from Trust Funds	95.24
Received from State Treasurer (State Aid)	27,657.66
Received from State Treasurer (Federal Aid)	3,878.06
Received from Tuitions	17,338.65
Received from all other sources	922.71
	<hr/>
Total amount available for fiscal year	\$222,199.09
Less school orders paid	216,269.25
	<hr/>
Cash on hand June 30, 1959	\$ 5,929.84

	Assets	
Total Assets		\$ 5,929.84
Excess of Liabilities over Assets		116,070.16
		<hr/>
		\$122,000.00
	Liabilities	
Total Liabilities		\$122,000.00

Audit Report

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

SUMMARY OF FINDINGS AND RECOMMENDATIONS

September 8, 1959

The School Board
Lancaster School District
Lancaster, New Hampshire
Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Lancaster School District for the fiscal year ended June 30, 1959, which was made by this Division in accordance with the vote of the District. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

FINANCIAL STATEMENTS

Comparative Balance Sheets: (Exhibit A)

Comparative Balance Sheets as of June 30, 1958 and June 30, 1959, are presented in Exhibit A. As indicated therein, the Net Debt decreased by \$10,780.94 during the fiscal year ended June 30, 1959.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the School District during the fiscal 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: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended June 30, 1959, are presented in Exhibits C and D. As indicated by the Budget Summary (Exhibit D), a revenue surplus of \$7,987.04, plus a net unexpended balance of appropriations of \$149.43, resulted in a net budget surplus of \$8,136.47.

Summary of Receipts and Expenditures: (Exhibit E-1)

A summary statement of receipts and expenditures for the fiscal year ended June 30, 1959, made up in accordance with the uniform classification of accounts, is included in Exhibit

E-1. Proof of the Treasurer's balance as of June 30, 1959, is included in Exhibit E-2.

Statement of Bonded Debt: (Exhibit F)

A statement of the outstanding bonded indebtedness of the School District as of June 30, 1959, showing annual debt service requirements, is contained in Exhibit F.

GENERAL COMMENTS

Current Surplus:

It is noted that the current surplus (excess of total assets over current liabilities) decreased from \$7,148.90 to \$5,929.84 during the fiscal year as shown herewith:

	June 30, 1958	June 30, 1959
Total Assets	\$7,186.02	\$5,929.84
Current Liabilities	37.12	.00
Current Surplus	<u>\$7,148.90</u>	<u>\$5,929.84</u>

Expenditure Without Appropriation—Application of Municipal Budget Law:

It is noted that an expenditure in the amount of \$8,459.20 was made on account of major repairs to the roof of the high school building. No specific appropriation was made for this purpose. It is our opinion, therefore, that application should have been made to the State Board of Education by the School Board, with the approval of the Budget Committee, for a certificate of emergency authorizing this expenditure. This is in accordance with the provisions of the Municipal Budget Law, R.S.A. 32:10, which provides in part as follows:

“32:10 Exceeding Appropriations. In towns adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that

no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure.”

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the School District.

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

Yours very truly,
HAROLD G. FOWLER
Director

Division of Municipal Accounting
State Tax Commission

O. Maurice Oleson, Auditor
Laurence M. Bean, Accountant

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

September 8, 1959

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Lancaster School District for the fiscal year ended June 30, 1959. In our opinion, the Exhibits included herewith reflect the true financial condition of the School District on June 30, 1959, and the results of operations for the fiscal year ended on that date.

Respectfully submitted,
HAROLD G. FOWLER
Director

Division of Municipal Accounting
State Tax Commission

O. Maurice Oleson, Auditor
Laurence M. Bean, Accountant

Budget for 1960-1961

	Expended 1958-1959	Adopted Budget 1959-1960	Proposed Budget 1960-1961
Administration			
Salaries of Dist. Officers	\$ 477.50	\$ 732.50	\$ 732.50
Supt.'s Salary (local share)	2,443.75*	2,465.00	2,632.50
Tax—State Wide			
Supervision	1,598.00	1,614.00	1,600.00
Administrative Personnel	3,321.75	3,597.00	5,306.50
Supplies & Expenses	3,540.74	3,381.50	3,522.50
Instruction			
Teachers' & Principal's Sal.			
High School	54,398.79	66,075.00	71,100.00
Elementary	62,325.22	61,775.00	65,150.00
Books—High	1,642.42	1,225.00	1,225.00
Books—Elementary	1,097.40	1,525.00	1,525.00
Scholars' Supplies—High	3,537.71	2,750.00	3,000.00
Scholars' Supplies—Elem.	4,179.18	3,250.00	3,500.00
Salaries of Clerical Assistants			
High School	340.76	400.00	400.00
Elementary	340.76	400.00	400.00
Supplies & Other Expenses			
High School	1,081.43	500.00	1,250.00
Elementary	492.72	450.00	450.00
Operation of School Plant			
Salaries of Custodians			
High School	3,350.99	3,554.00	3,658.00
Elementary	3,411.72	3,554.00	3,658.00
Fuel or Heat—High	1,556.51	3,750.00	3,500.00
Fuel or Heat—Elem.	5,146.34	3,750.00	3,500.00
Water, Light & Supplies			
High School	2,421.27	2,425.00	2,475.00
Elementary	2,436.34	2,425.00	2,475.00
Maintenance of School Plant			
Repairs & Replacements			
High School	2,565.32	1,750.00	1,750.00
Elementary	2,774.75	1,750.00	1,750.00
Auxiliary Activities			
Health Supervision—High	182.62	1,425.00	1,393.00
Health Supervision—Elem.	506.53	1,425.00	1,393.00

	Expended 1958-1959	Adopted Budget 1959-1960	Proposed Budget 1960-1961
Transportation—High	2,711.02	6,932.45	6,980.45
Transportation—Elem.	10,198.58	5,977.15	5,979.15
Tuition—High		300.00	300.00
Tuition—Elem.	556.16	300.00	300.00
Special Activities—High	237.38	150.00	150.00
Special Activities—Elem.	237.38		
Fixed Charges			
Retirement & Social Security			
High School	3,779.20	4,376.23	5,119.24
Elementary	4,336.91	4,768.43	4,868.24
Insurance—High	879.16	900.00	800.00
Insurance—Elem.	879.16	900.00	800.00
Capital Outlay			
Additions & Improvements			
High School		3,000.00	
Elementary	8,459.20	3,000.00	
New Equipment—High	464.75		7,000.00
New Equipment—Elem.	325.67		
Principal of Debt	12,000.00	12,000.00	11,000.00
Interest on Debt	2,560.00	2,330.00	2,090.00
Deficiency Appro. for Roof			2,500.00
	<hr/>	<hr/>	<hr/>
	\$215,482.34	\$225,882.26	\$235,333.08

*Superintendent's Salary of \$8,250.00 was proportioned as follows: Lancaster \$2,443.75; Carroll \$446.25; Whitefield \$1,360.00; and State share \$4,000.00. Superintendent's Travel: Carroll \$115.50; Lancaster \$632.50; Whitefield \$352.00

REVENUE

	Actual Receipts 1958-1959	Estimated Receipts 1959-1960	Estimated Receipts 1960-1961
Balance			
(Actual or Estimated)	\$ 4,942.27	\$ 150.00	\$ 2,217.00
State Aid	27,657.66	27,211.54	27,000.00
Federal Aid	3,878.06	2,800.00	2,800.00
Trust Funds	95.24	90.00	90.00
High School Tuition	15,954.65	11,500.00	13,000.00
Elementary Tuition	1,384.00		
Other	135.80	200.00	200.00
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Total Receipts other than			
Property Taxes	\$ 54,047.68	\$ 41,951.54	\$ 45,307.00
District Assessment Raised			
or to be raised by			
Property Taxes	167,364.50	183,930.72	190,026.08
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Total Appropriation Voted			
By School District	\$221,412.18	\$225,882.26	\$235,333.08

School Warrant

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Lancaster qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said Lancaster on the tenth day of March, 1960, at seven-thirty o'clock in the evening to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose one Member of the School Board from the former Town (rural) School District for the ensuing three years.
4. To choose one Member of the School Board from the former Union (village) School District for the ensuing three years.
5. To choose a Treasurer for the ensuing year.
6. To hear the reports of Agents, Auditors, Committees, or Officers heretofore chosen, and pass any vote relating thereto.
7. To choose Agents and Committees in relation to any subject embraced in this Warrant.
8. To see if the town will vote to have the New Hampshire State Tax Commission audit the school district financial books for the school year 1959-1960.
9. To see what sum of money the district will raise and appropriate for the support of schools, for salaries of school district officials and agent, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the School Board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Given under our hands at said Lancaster this nineteenth day of January, 1960.

ROBERT D. HILLIARD,
Chairman
ROLAND H. WHITE
GRACE M. LEE
WALTER D. HINKLEY
DR. DAVID M. CLEASBY
CLIFFORD R. GRAY

School Calendar 1960-1961

Term	Begins	Ends
Fall Term	September 7, 1960	December 21, 1960
Winter Term	January 3, 1961	February 17, 1961
Spring Term	February 27, 1961	April 21, 1961
Summer Term	May 1, 1961	June 19, 1961

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Teachers' Convention	October 21, 1960
Thanksgiving Recess	November 24, 25, 1960
Good Friday	March 31, 1961
Memorial Day	May 30, 1961

*Forest Fire Prevention
Is Everybody's
Business . . .*



1959 RECORD

Number of Fires

None

Acreage Burned

None

Town Telephone Directory

Town Manager	Donald E. Crane	8-3391
Town Clerk and Treasurer,	Dorothy H. Cross	8-3391
Town Accountant and Fire Precinct Treasurer	Donna P. Young	8-3391
Public Health Nursing Service		8-2366
School Department		8-4842

Emergency Numbers

Police Department		8-4402
Fire Department		8-4830
Civil Defense		8-3391