

VHamp  
352.07  
L24  
1971

# ANNUAL REPORT

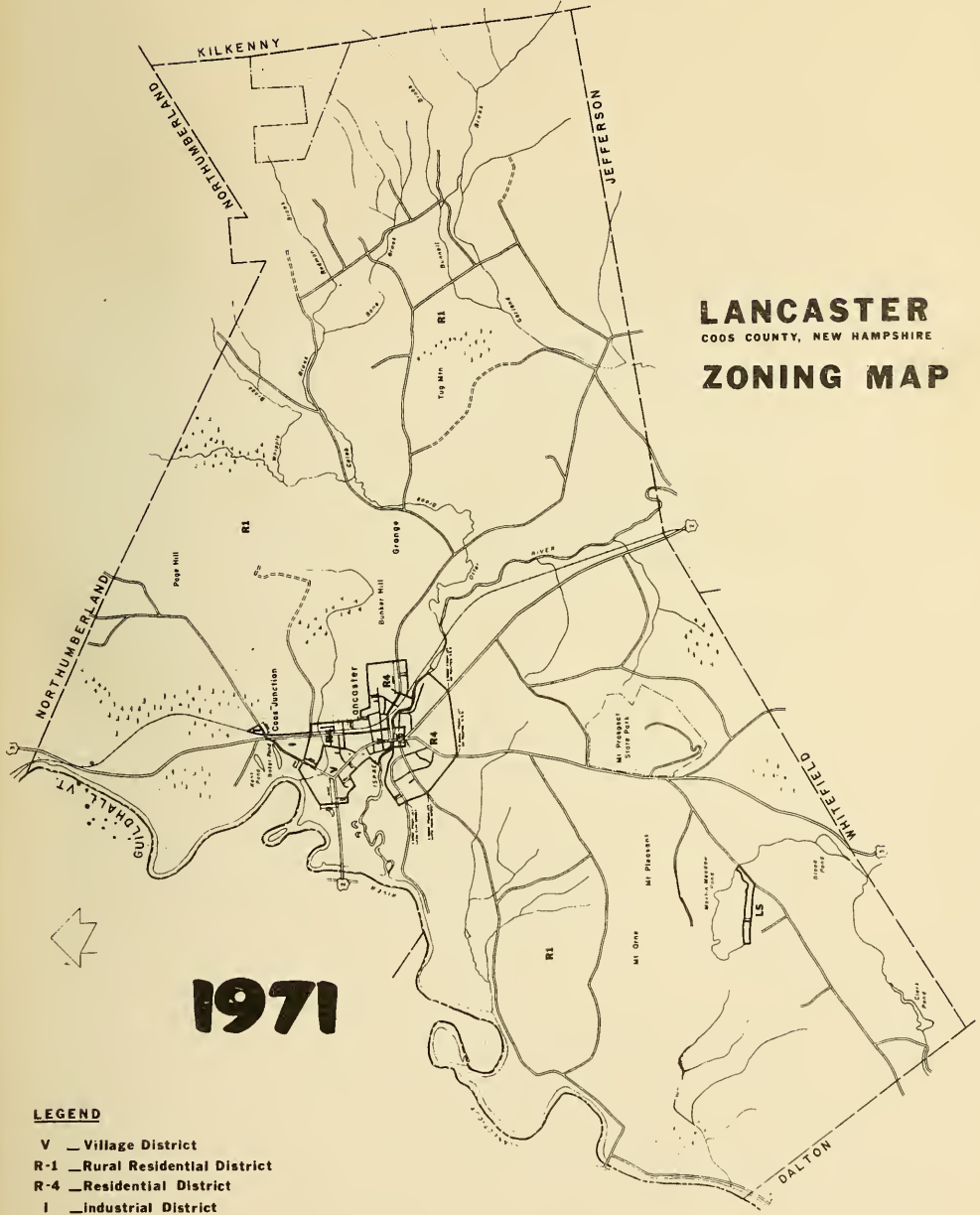
TOWN OF

# Lancaster, N. H.

## LANCASTER

COOS COUNTY, NEW HAMPSHIRE

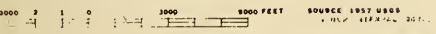
## ZONING MAP



# 1971

### LEGEND

- V \_ Village District
- R-1 \_ Rural Residential District
- R-4 \_ Residential District
- I \_ Industrial District
- L-2 \_ Lakeshore District





**ANNUAL REPORT**

TOWN OF

**Lancaster, N. H.**

FOR THE YEAR

**1971**

# Table of Contents

	Page
Directory of Officials .....	5
Report to the Citizens .....	8
Town Warrant .....	9
Town Budget .....	12
Board of Selectmen & Town Manager .....	16
Board of Assessors .....	17
Summary of Valuations .....	18
Amounts raised by Property Taxes .....	20
Taxes Revenues & Tax Rate .....	20
Budget Summary .....	21
Transfers & Credits .....	23
Notes Worth Noting .....	24
Conservation Commission .....	29
Planning and Zoning .....	30
Town Clerk's Report .....	32
Elections and Registrations .....	34
District Court .....	35
Police Department .....	36
Public Works Department .....	40
Fire Department .....	43
Ambulance Service .....	44
Public Welfare .....	45
Municipal Cemeteries .....	46
Weeks Memorial Library .....	47
Treasurer's Report .....	49
Public Health Nursing Service .....	50
Debt Service .....	54
Advertising - Promotional .....	56
Colonel Town Spending Committee .....	58
Colonel Town Recreation Program .....	59
Colonel Town Income Spending Committee .....	62
Colonel Town Scholarship Fund .....	64
Investments .....	68
Report of trust Fund .....	70
Auditor's Report .....	77
Comparative Balance Sheets .....	83
Statement of Receipts & Expenditures .....	85
Summary of Treasurer's Account .....	90
Summary of Warrants .....	93

# *Dedication*



*HONORABLE SINCLAIR WEEKS*

Friend and Benefactor to his Community, State and Nation

## HIGHLIGHTS OF 1971

Pollution Abatement Project under construction  
Comprehensive Town Plan received  
Flood Insurance made available  
Expanded Communication System  
New Sidewalk Northly Side Middle St.

## PLANS FOR 1972

Provide off street parking  
Re-Appraisal of all Taxable Property  
New Zoning Ordinance  
Approval of a Housing Authority

*COVER:* Plate of Suggested Zoning Map prepared by  
William Dickson Associates



## Directory of Officials

### Elected Officials

	Term Expires
<b>Selectmen</b>	
Charles T. Bennett	1972
Carlton C. Jordan	1973
Earle K. Amadon	1974
<b>Moderator</b>	
Dana H. Lee	1972
<b>Town Clerk and Treasurer</b>	
Dorothy H. Willson	1972
<b>Supervisors of Check List</b>	
Agnes Moody	1972
Robert C. Rich	1974
Wilbur M. Schurman	1976
<b>Trustees of Trust Funds</b>	
Sinclair Weeks	1972
Laurance Bryan	1973
Daniel J. Truland	1974
<b>Library Trustees</b>	
Harold Mountain	1972
Grace M. Lee	1973
James B. Fitch	1974
<b>Col. Town Investment Committee</b>	
Robert V. Johnson	O. Leo Connary
Raymond F. Linscott	Raymond Carr
Hugh Galbraith	Robert Hall
Raymond W. McCaig	
<b>Col. Town Spending Committee</b>	
Robert C. Rich	1972
Grace M. Lee	1972
Howard R. Piche	1972
Carl Yunghans	1973
Ellen Moody	1973



Paul F. Donovan	1973
J. Edward Perreault	1974
Nathalie Wheeler	1974
Charles T. Bennett	1974

**Emmons Smith Fund Committee**

Elmer Henson	1972
Jean Foss	1973
Mary B. Smith	1974

**Budget Committee**

Lee Eastman	1972
Everett W. Rexford	1972
Edna Whyte	1972
Atty. John Gormley	1973
Reynold Guilmette	1973
Randall C. Carr	1973
Clifford A. Rowe	1974
Maynard G. White	1974
Laurance Bryan	1974

**Representative of Budget Committee**

Carlton C. Jordan

**Appointed**

Town Manager	Overseer of Public Welfare
Tax Collector - Building Inspector	Donald E. Crane
Town Acct., Admin. Asst., Water Collector	Donald P. Young
Town Counsel	John E. Gormley
Health Officer	James A. Ferguson, M. D.
Public Health Nurse	Patricia Rogers

**Zoning Board of Appeal**

J. Edward Perreault	1972
Charles Fitch	1973
Ethel McCarten	1974
Henry Gardner	1975
Rodney Marshall	1976

**Planning Board**

Norman Bell, Charles T. Bennett	1972
Willard F. Bean	1973
George Smith	1974
Edna Whyte, Fern Johnson	1975
Paul F. Donovan	1976



**Cemetery Committee**

Hugh J. Galbraith, Minnie Currier, Dorothy H. Johnson

**Fire Department**

Maurice W. Lee

**Town History Committee**

William Wallace

Cecile Costine

Hugh J. Galbraith

Glenn S. Sheridan

Faith Kent

**Conservation Commission**

Dolores Colbeth

1972

Calvin Perkins

1972

Harold Mountain

1973

Ellen Denison

1973

Atty. Robert D. Calamari

1974

Warren A. Bartlett

1974

Charles B. Linvingstone

1974

**Librarians**

Barbara Miller

Elizabeth Currie

**Chief of Police**

Allvin L. Leonard

**Water Dept. Foreman**

Roger N. Emery

**Highway Foreman**

Arthur J. Savage

# Report to the Citizens

The activities of your municipal government are contained in this annual report. Please read the report, it will answer many questions you may have and retain the copy for future reference.

A new sidewalk was constructed on the northerly side of Middle Street and parking was improved for safety and improved traffic flow. Improvements in the street and road system were continued, water system improvements and many other improvements in other departments.

Flood insurance was made available through the Federal Flood insurance program, for persons with property within the flood zone. A flood plain study was conducted which, when complete will delineate the flood plain within the entire town. Its value will have many applications and among them will be to assist construction in the flood plain.

The comprehensive plan for the town was received and the planning board will soon offer recommendations for its implementation. The pollution abatement project, to abate pollution of the Israel River by eliminating the dumping of raw sewage in the river, went into construction this year. Its completion will take approximately one and one-half years.

The year ended in a budget surplus of \$14,987.37 which resulted from excess of revenues and unexpended balances of appropriations. The current surplus, excess of assets over current liabilities, increased from \$31,073.09 to \$33,757.17.

I express my appreciation to the Board of Selectmen for their continued leadership, department heads and employees, the various committee members and the citizens for their cooperation and dedication.

DONALD E. CRANE  
Town Manager

# Lancaster Town Warrant

---

## THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Lancaster, in the County of Coos, qualified to vote in town affairs:

You are hereby notified to meet at the Col. Town Community House in said Lancaster on Tuesday, the seventh 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 meeting at ten o'clock in the forenoon (10:00 a.m.) and will close not earlier than six o'clock in the afternoon (6:00 p.m.) 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 of money not exceeding in the aggregate the amount of the tax commitment of the previous year (1971) 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 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 Fifty Five Hundred Dollars (\$5500.00) for the purpose of purchasing the Roberts Lot, so-called, which is located on Elm Street adjacent to the Riff Block, to be used as a public parking lot, and, for this purpose, to authorize the Selectman to borrow by the issue of serial notes of the Town in accordance with the provisions of Chapter 33 of New Hampshire Revised Statutes Annotated, being known as the Municipal Finance Act, and any amendment thereto, the sum of Fifty Five Hundred Dollars (\$5500.00) and to authorize the Selectmen to determine the time and place of payment and the rate of interest on said notes and do whatever may be necessary or convenient in connection with the issuance thereof. (Recommended by the Budget Committee)

5. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Five Hundred Dollars (\$10,500.00) for the purpose of purchasing the Roberts Lot, so-called, which is located on Bunker Hill Street and being the same lot which was formerly the site of Roberts Motor Sales, Inc., Garage, to be used as a public parking lot; and, for this purpose, to authorize the Selectmen to borrow by the issue of serial notes of the Town in accordance with the provisions of Chapter 33 of New Hampshire Revised Statutes Annotated, being known as the Municipal Finance Act, and any amendment thereto, the sum of Ten Thousand Five Hundred Dollars (\$10,500.00) and to authorize the Selectmen to determine the time and place of payment and the rate of interest on said notes and do whatever may be necessary or convenient in connection with the issuance thereof. (Recommended by the Budget Committee)

6. To see if the Town will vote to appropriate and transfer from the Capital Reserve Fund the sum of Twenty Thousand Dollars (\$20,000.00) to be used toward the purchase price of a new Road Grader, so-called. (Recommended by the Budget Committee)

7. To see if the Town will vote to establish a Housing Authority in accordance with the provisions of Chapter 203, Section 4, of New Hampshire Revised Statutes Annotated, which said Housing Authority shall have all the powers and authority granted by said Chapter 203.

8. To see if the Town will vote to authorize the Board of Selectmen to apply for, negotiate and do all other things necessary to obtain such federal, state and other assistance as may be available for a survey of the water supply needs of the Town, and the availability of suitable water for such needs.

9. To see if the Town will vote to adopt a by-law or ordinance, so-called, relative to the licensing and restraint of dogs owned or kept in the Town, as provided for by Chapter 466, Section 39, of Revised Statutes Annotated, and being the proposed ordinance which was published in the Coos County Democrat on February 24 and March 2, 1972; which was posted with the Warrant for this meeting; and which was considered at a public meeting held at the Col. Town Community House on February 24, 1972; and/or take any other action relating to the subject matter.

10. To see if the Town will vote to accept the budget as submitted by the Budget Committee.

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

12. To act upon any other business which may legally come before said meeting.

Given under our hands and seal this seventeenth day of  
February, 1972

CHARLES T. BENNETT  
CARLTON C. JORDAN  
EARLE K. AMADON  
Selectmen of the Town of  
Lancaster

A true copy of Warrant - Attest:  
CHARLES T. BENNETT  
CARLTON C. JORDAN  
EARLE K. AMADON  
Selectmen of the Town of Lancaster



## Town Budget

The proposed budget for the fiscal year 1972 follows: The budget is prepared by the Budget Committee from information furnished by the Board of Selectmen and other Town Officers. The Budget Committee held a public hearing for a general discussion of all recommended appropriations. Expression from the public is a determining factor as to the amount of appropriations or a particular appropriation. Many long hours were spent by the Committee and Town Officials in preparation of the Budget. It is their feeling that the expression of the public is reflected in the Budget.

Included is the estimate and actual revenues, appropriations and expenditures of the previous year 1971.

Appropriations	Approp. Prey. Yr. 1971	Actual Prey. Yr. 1971	Estimated Ens. Yr. 1972
<b>General Government:</b>			
Town Officers' Salaries	\$ 19,670.00	\$ 19,670.00	\$ 20,450.00
Town Officers' Exp.	7,300.00	7,923.50	7,900.00
Elec. & Registration-Ex.	900.00	398.25	600.00
Municipal & Dist. Ct. Ex .	3,500.00	3,279.00	4,600.00
Exp. Town Hall & Other			
Town Bldgs. . . . .	11,850.00	7,567.97	9,850.00
Reappraisal of Property	4,000.00	—	5,000.00
Employees' Retirement			
& Social Security . . . .	7,000.00	7,641.62	7,500.00
Contingency Fund . . . .	2,000.00	—	6,000.00



<b>Protection of Persons and Property:</b>			
Police Department . . . .	37,500.00	40,503.07	39,500.00
Fire Department . . . .	14,875.00	14,529.53	10,500.00
Moth Exterm. - Blister Rust & Care of Trees . . . .	2,000.00	1,376.93	2,000.00
Parking Meters . . . . .	5,200.00	5,368.10	5,200.00
Insurance . . . . .	9,000.00	8,839.00	8,000.00
Planning and Zoning . .	250.00	196.20	250.00
Hosp. Ins. & Employ. Ins.	1,850.00	1,757.77	1,800.00
Damages and Legal Exp.	1,600.00	4,777.09	1,000.00
Civil Defense . . . . .	150.00	11.10	100.00
Conservation Comm. . .	2,000.00	250.00	1,500.00
<b>Health:</b>			
Health Dept., Inc. Hosp. & Amb. . . . .	16,085.00	14,736.03	17,556.60
Vital Statistics . . . . .	350.00	301.00	350.00
Sewer Maintenance . .	1,500.00	1,553.81	2,000.00
Town Dump & Garb. Rem.	6,500.00	6,429.51	6,600.00
<b>Highways &amp; Bridges:</b>			
Town Maintenance . . . .	81,500.00	85,778.69	85,500.00
Street Lighting . . . . .	11,500.00	11,199.76	11,500.00
Town Road Aid . . . . .	1,040.35	910.30	907.49
<b>Libraries . . . . .</b>	<b>10,094.25</b>	<b>10,094.25</b>	<b>11,328.51</b>
<b>Public Welfare:</b>			
Town Poor . . . . .	2,000.00	604.79	2,000.00
Old Age Assistance . . . .	14,000.00	13,535.71	14,000.00
<b>Reimb. a-c Bus. Profits Tax</b>	<b>85,259.41</b>	<b>85,259.41</b>	<b>89,360.00</b>
<b>Surplus . . . . .</b>	<b>11,200.00</b>	<b>11,200.00</b>	<b>14,960.00</b>
<b>From Local Taxes Other Than Property Taxes:</b>			
Resident Taxes Retained	8,118.00	6,069.80	8,000.00
National Bank Stock Taxes	1,300.00	1,315.18	1,300.00
Yield Taxes . . . . .	448.00	281.29	300.00
<b>Total Revenues from all Sources Except Property Taxes</b>			<b>\$308,060.00</b>
<b>Amt. to be raised by Prop. Taxes</b>			<b>113,625.60</b>
<b>TOTAL REVENUES . .</b>			<b>\$421,685.60</b>



## BUDGET OF THE TOWN OF LANCASTER, N. H.

Sources of Revenue	Estimated Prev. Yr. 1971	Actual Prev. Yr. 1971	Estimated Ens. Yr. 1972
<b>From State:</b>			
Interest & Dividends Tax \$	15,224.00	\$ 15,223.87	\$ 15,200.00
Railroad Tax . . . . .	450.00	449.94	450.00
Savings Bank Tax . . . . .	3,705.00	3,705.28	3,700.00
Highway Subsidy . . . . .	9,678.00	9,677.98	19,340.00
Meals & Rooms Tax . . . . .	14,122.00	14,122.00	14,100.00
Reimb. St. Recrea. Land	46.00	53.57	50.00
Safety Officer . . . . .	2,500.00	2,158.88	1,200.00
Reimb. a/c Old Age Ass.	300.00	136.34	200.00
<b>From Local Sources:</b>			
Dog Licenses . . . . .	700.00	701.80	700.00
Bus. Licenses, Permits & Filing Fees . . . . .	700.00	728.00	725.00
Fines & Forfeits, Munic. & Dist. Court . . . . .	5,500.00	8,138.78	7,500.00
Rent of Town Hall & Other Buildings . . . . .	5,200.00	5,216.00	5,200.00
Int. Received on Taxes . . . . .	6,500.00	6,168.41	6,000.00
<b>Income of Departments:</b>			
Highway, incl. rental of equipment . . . . .	1,500.00	1,416.00	1,500.00
Sale of Gas. & Materials	600.00	707.35	700.00
<b>Income from Mun. Utilities:</b>			
Water Departments . . . . .	31,500.00	31,474.76	32,500.00
Int. Rec. on Investm.	800.00	791.08	1,000.00
Motor Veh. Permit Fees	32,000.00	35,219.82	35,000.00
Parking Meter Income	5,200.00	5,771.43	5,500.00
Sale of Town Property	100.00	—	100.00
Ambulance Fees . . . . .	6,000.00	6,635.10	7,175.00
Withd. from Cap. Res. F.	—	—	20,000.00
<b>Amt. Raised by Issue of Bonds or Notes:</b>			
New Parking Lots . . . . .	—	—	16,000.00
<b>Patriotic Purposes:</b>			
Mem. Day & Vet. Assn	200.00	200.00	300.00
<b>Recreation:</b>			
Parks & Playground, Incl. Band Concerts . . . . .	4,150.00	4,766.73	4,450.00

**Public Service Enterprises:****Munic. Owned Water &**

Electric Util. . . . .	27,000.00	27,576.09	30,000.00
Cemeteries . . . . .	2,500.00	1,000.00	2,500.00
Airports . . . . .	1,000.00	1,000.00	1,000.00
Adv. & Regional Assns.	6,000.00	5,604.30	6,300.00

**Interest on Debt:**

Bonds <sup>3</sup> . . . . .			17,500.00
On Temporary Loans . .	6,382.50	4,761.04	5,000.00
On Long Term Notes & B.	617.50	617.50	143.00

**Principal of Debt:**

Long Term Notes . . . .	10,000.00	10,000.00	2,000.00
-------------------------	-----------	-----------	----------

**Capital Outlay:**

Water Works Construction	2,500.00	2,350.44	2,500.00
Sidewalk Construction	3,000.00	3,106.45	—
Sewer Construction . .	500.00	—	500.00
New Lands & Bldgs., Parking Lots . . . . .			16,000.00
New Equipment . . . .	15,000.00	24,412.04	42,500.00
Paym. to Cap. Reserv. F.	7,000.00	7,000.00	7,500.00

TOTAL APPROP. . . . .	\$361,064.60		\$421,685.60
-----------------------	--------------	--	--------------

## Board of Selectmen and Town Manager

The Board of Selectmen are responsible for assessing property, warning of meetings, conducting certain hearings, laying out of highways, assessing damages and are empowered to make by-laws and various other duties. The Board appoints the Manager, supervises his performance and is responsible for determining policy. The Selectmen act as a group, not individually, in instructing the Manager.

The Town Manager is the administrative head of all departments of the Town and is responsible for the efficient administration thereof. He has general supervision of all town property and business affairs of the town and of the expenditures of monies appropriated by it for town purposes. He prepares and submits to the Selectmen the annual budget and submits such other reports as may be required. Keeps the selectmen advised as to the needs of the town and of the financial condition and such other duties as required by law or ordinance. The letting, making and performance of all contracts for work done for the town, the purchase of all supplies for the town and to administer the poor relief of the town. He is collector of taxes, and building inspector.

The Board of Selectmen held twenty-four regularly scheduled meetings, with the Manager present, to conduct necessary town business. The Board issued various licenses and permits, among these were 13 raffle permits, which have been required since July. They acquired all necessary lands and rights of way for the pollution abatement project, made available subsidized flood insurance, and amended one ordinance. Approved applications for the Emergency Employment Act.

They conducted a bid opening session and a pre-construction conference for the sewer project, and worked towards the development and improvement of the Indian Brook water shed. Appointments were made to the various boards and a Town History Committee was created. Names were selected for jury duty. They met with various state and federal officials on matters important to the community.

They performed many and sundry other duties and always with the best interest of the community foremost in mind.

## Board of Assessors

The gross assessed valuation of taxable property in the Community is \$13,549,108, from this amount is deducted \$154,897, for the elderly and blind exemptions for a net valuation on which the tax rate is computed of \$13,394,211. See the summary below for details and a comparison of the previous year.

The elderly exemption is available to persons over 70 years of age if net income is not in excess of \$4,000.00 (married couple \$5,000) and assets do not exceed \$25,000.00. Application must be filed each year before April 16th. The exemption this year was for \$3,800, in valuation and the Board of Selectmen were able to approve 44 applications for a total exemption of \$152,897.

The Board approved 227 veterans exemptions, 224 @ \$50.00 each, 1 @ \$33.33 and 2 @ \$600.00 for a total \$12,383.33 in taxes. Veterans and veterans widows must apply each year before April 16th on the inventory of taxable property form. This year a permanent application was filed but this application includes the information on the veteran which will not have to be furnished again, but, applicants must apply for the exemption.

The Board of Assessors engaged the services of a professional real estate appraiser to appraise new properties and substantial improvements and additions to existing properties. The Board of Assessors assess all taxable property. The net increase in taxable valuation was \$218,674.

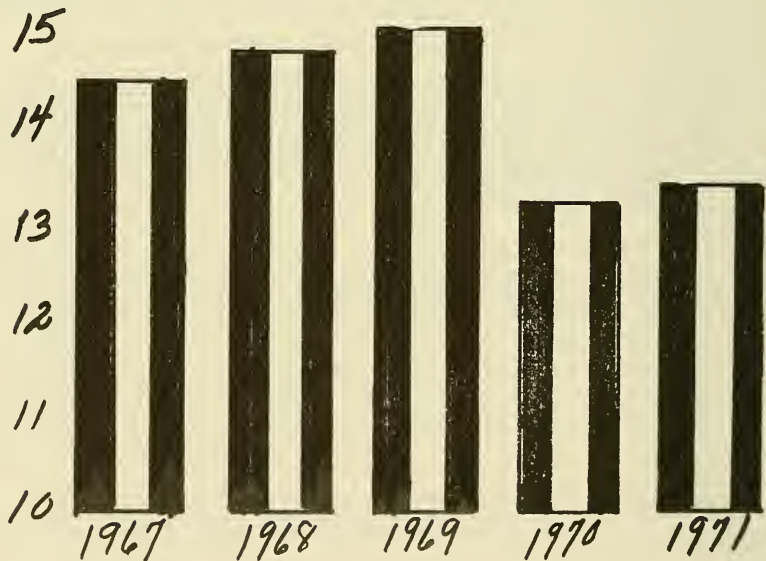
The Board held meetings to receive inventories of taxable property and answer all inquiries relating to them. Other meetings were arranged for particular situations involving assessments.

## Summary of Valuations

	1971	1970
Lands .....	\$ 2,212,050.00	\$ 2,212,100.00
Buildings (inc. House Trailers) .....	10,031,885.00	9,773,145.00
Electric Plants .....	642,593.00	668,999.00
Pipe Lines .....	501,100.00	501,100.00
Machinery .....	151,000.00	163,110.00
Boats .....	10,480.00	9,990.00
Total Valuation .....	\$13,549,108.00	\$13,328,444.00
Blind Exemptions .....	2,000.00	2,000.00
Elderly Exemptions .....	152,897.00	201,980.00
Net Taxable Valuation .	\$13,394,211.00	\$13,124,464.00

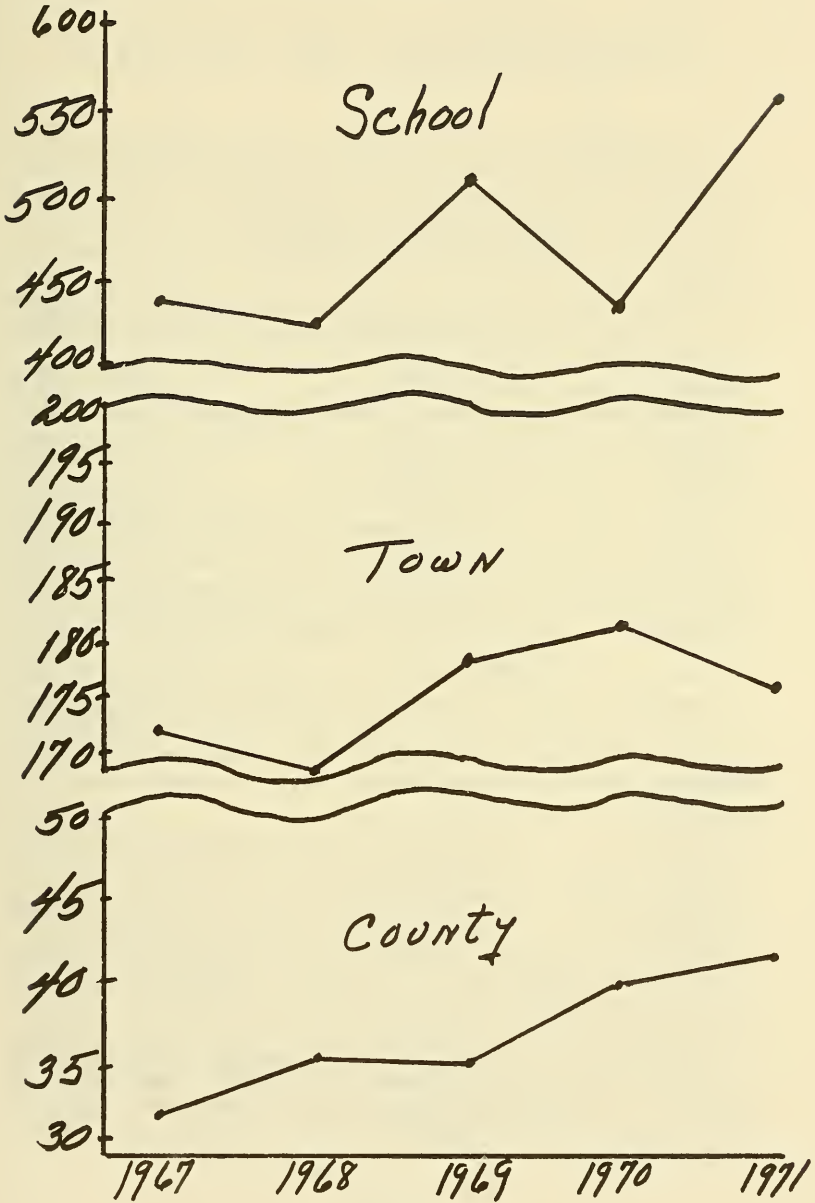
### NET ASSESSED VALUATIONS

Millions



AMOUNTS RAISED BY PROPERTY TAXES  
 (Profits tax applied 1970-71)

Thousands





## Taxes Revenues and Tax Rate

**Property Taxes:** The 1971 property taxes totaled \$790,258.45, of the total \$561,340.42 was for school costs, \$175,206.14 for municipal costs and \$36,528.70 is Lancaster's share of the county government. The balance includes \$12,383.33 for veterans exemptions and \$4,799.85 for overlay necessary for abatements and refunds.

**Profits Tax:** The business profits tax saw the growth factor of 10% reduced by the N. H. Legislature to 5%. Lancaster received \$85,259.41, had the 10% growth factor remained the amount would have been \$89,700.00. The profits tax is applied to each governmental division according to the percentage of the real estate tax each receives in 1969, therefore, 69.1% is for schools, 26% for the town and the county 4.9%.

**Other Taxes:** The new resident tax was imposed this year to replace the head and poll taxes. The commitment for this tax was \$14,760.00 and the town share is 55% or \$8,085.00. The head and poll taxes averaged less than one-half that amount. Others include timber taxes, interest and dividends, savings banks and railroad taxes. A complete list appears under the summary of receipts.

**Revenues:** Revenues include motor vehicle permits, which brings more to the town than any other single revenue item. This year the total motor vehicle permits fees were \$35,219.82. Water rentals totaled \$31,417.46. Other items include court returns, business licenses and rental income. These and others are listed in the summary of receipts.

**Tax Rate:** The approved 1971 Tax Rate was \$59.00 per one thousand dollars of valuation, an increase over 1970 of \$7.80. The separate tax rates of each unit of government is, municipal \$14.40, county \$2.70 and the school \$41.90. The rate is determined by applying the net amounts required from property taxes by each unit of Government to the net assessed valuation of the community. The school rate increased \$8.50 over 1970, this was due to a budget increase, reductions in revenues and the loss of state foundation aid of \$63,479.30. The N. H. legislature reduced foundation aid and other aid programs which the town made up out of property taxes. The total property taxes raised was \$790,258.45 and the net assessed valuation of all taxable property was \$13,394,211.00.



## Tax Rates

1967 _____	\$4.64
1968 _____	\$4.64
1969 _____	\$5.08
1970 _____	\$5.12
1971 _____	\$5.90

## Budget Summary

A comparison of the Town's School's (Lancaster's share of the White Mountains Regional School District) and Coos County budget summaries and share of property taxes is listed below.

School Budget	1971	1970
Total Budget W.M.R.S.D. . .	\$1,582,043.36	\$1,468,318.93
Lancaster's share (47.78%) . .	755,900.32 (49.46%)	726,318.67
Less Revenue Share . . . . .	63,077.86	96,174.47
Less Foundation Aid . . . . .	73,340.41	136,819.71
Plus property . . . . .	<u>772.62</u>	<u>772.62</u>
Net appropriations . . . . .	620,254.67	494,097.11
Less applicable profits tax . .	<u>58,914.25</u>	<u>55,894.73</u>
Amount Raised Property Taxes	561,340.42	\$ 437,202.38
Tax Rate (71%) . . . . .	41.90(65.29%)	33.40
 <b>Town Budget</b>		
Total Budget . . . . .	\$ 361,064.60	\$1,498,388.96
Less Revenue . . . . .	<u>163,691.00</u>	<u>1,296,135.27</u>
Net Budget . . . . .	197,373.60	202,253.69
Less applicable profits tax . .	<u>22,167.44</u>	<u>21,020.24</u>
	175,206.16	181,233.45
Plus Veterans Ex. & overlay	<u>17,183.18</u>	<u>17,067.56</u>
Amt. raised prop. taxes (24.4%)	192,389.34 (29.4%)	198,301.01
Tax Rate (24.4%) . . . . .	14.40 (29.4%)	15.10
County . . . . .	\$ 40,706.41	\$ 39,450.00
Less applicable profits tax . .	<u>4,177.71</u>	
Tax Rate (4.5%) . . . . .	\$ 36,528.70 (5.2%)	2.70
	2.70	

Veterans exemptions and overlay are charged against the town in determining tax rates, while profit taxes are shared by each according to the percentage of real estate taxes raised by each. The veterans exemptions and overlay should properly be charged to each to give a more accurate distribution of costs. The following shows a proper distribution and proper tax rates for the 1971 tax year.

Gross Property Taxes		\$790,258.45		
	<b>School</b>		<b>Town</b>	<b>County</b>
Net Appro.	\$620,254.67		\$197,373.60	\$40,706.41
Appl. profits				
tax . . . .	58,914.25 (26%)		22,167.44 (4.9%)	4,177.71
	<hr/>		<hr/>	<hr/>
	\$561,340.42		\$175,206.16	\$36,528.70
Plus Vet.				
Exemp.	8,792.16		3,021.53	569.64
Plus Overlay	3,407.09		1,171.17	220.79
	<hr/>		<hr/>	<hr/>
Amt. raised				
by prop. tax	573,539.67		\$179,398.86	\$37,819.13
Tax Rate per \$1,000 of valuation				
	42.82		13.39	2.78
Percent of Taxes and Rate				
	72.5%		22.7%	4.7%

## Transfers and Credits

---

Appropriation for projects that are not completed within the fiscal year for which it was approved, the unused balance may be forwarded into the next fiscal year to complete the project. Appropriations that are made in one fiscal year to go with a future appropriation for a particular project or item may also be forwarded. The following items were forwarded to 1971.

Re-Appraisal . . . . .	\$ 3,000.00
New Equipment . . . . .	11,000.00
Police Cruiser . . . . .	1,000.00
Parks & Playgrounds . . .	250.00
Israel River Project . . . . .	4,917.50
Water Dept. . . . .	1,563.27

Some departments earn credits during the year for performing services, sales of material, work under State Programs, such as Town Road Aid, and reimbursements from other Town Departments. Listed below are the departments and credits received.

Town Officers Expense . . .	\$ 87.05
Town Maintenance . . . . .	1,674.83
Retirement & Social Security	5,370.52
Fire Department . . . . .	880.00
Sewer Maintenance . . . . .	58.40
Hospitalization & Group Ins.	976.23
Public Welfare . . . . .	114.75
	<hr/>
	\$ 9,161.78

# Notes Worth Noting

---

## SOME NEW LEGISLATIVE ACTS DEOPTED 1971

**TOWN MEETING** — Presidential Primary Date Changed. Date of annual town meeting and presidential primary changed from second Tuesday in March to First Tuesday in March.

**SECRET WRITTEN BALLOT VOTE OPTION TOWN AND SCHOOL MEETINGS** — Chapter 524 requires a vote be by secret written ballot on written request of five voters prior to a vote by voice or division vote. When any non-ballot vote is questioned in writing or orally by seven or more voters present immediately after declared by moderator and before any other business begun, moderator shall retake vote by secret "yes-no" ballot.

**ADMINISTRATION-PROPERTY Display of Flags, Banners, etc. on Public Buildings Regulated.** Prohibits raising of flags, standard, color or ensign on public buildings and grounds unless person is authorized to do so by appropriate state, county or municipal officials.

**LOCAL RETENTION OF PROPERTY ACQUIRED BY TAX DEED.** Chapter 359 enables towns to retain and use property acquired by tax collector's deed on vote of town meeting.

**COOPERATIVE SCHOOL MEETING DATE, MARCH 15 — APRIL 30.** Date for every cooperative school district meeting must be between March 15 and April 30 for choice of officers and raise appropriating money for next July fiscal year.

**COOPERATIVE SCHOOL BOARD REAPPORTIONMENT ALLOWED.** Chapter 252 allows cooperative school districts to reapportion boards for equal representation up to 15 members and 3 year terms. Reapportionment plan may be submitted to voters by school board at a regular meeting or petition by 10% of voters at next regular or special meeting. Budget committee does not require at least one member from each pre-existing district.

**COOPERATIVE SCHOOL DISTRICTS MAY ELECT DISTRICT OFFICERS AT TOWN MEETINGS.** Cooperative school districts may elect district officers at same time and place as town officers at annual town meeting. Action takes effect following calendar years.

**STATE FLAG REQUIRED FOR EACH SCHOOL HOUSE.** Chapter 291 requires each school district to supply a state as well as US flag placed at every school house with a flagstaff and appliances to display it.

**EDUCATION FOR HANDICAPPED CHILDREN.** Chapter 443 enables instruction for physically handicapped child until acquired high school education equivalency or 21 years School district required to set up programs, for such children or pay tuition on approved programs. School districts required to pay part of cost of educating in special instructional programs and liable for tuition up to state average per pupil operational costs.

**ABSENTEE VOTING IN PRIMARY ELECTIONS ALLOWED.** Chapter 502 allows any voter to vote in primary election even if absent. Town Clerks check to see if person is on the local check list and has proper party registration when an application received on secretary state form or by written statement or oral request containing information required by paragraph I Section 27. If not registered as a member of a party, he shall be registered as member of party whose ballot he wants. Clerk shall deliver or mail without delay required papers. Clerk shall keep lists of names and addresses, arranged by voting places of all persons to whom official absentee ballots sent. Copies of lists shall be open to inspection and posted at polls.

**FILING DATES FOR NOMINATIONS IN NON PARTISAN AND AUSTRALIAN BALLOT TOWNS CHANGED.** Chapter 148 changes filing dates for nominations in non-partisan ballot — large towns from no earlier than 45 days and no later than 5:00 p.m. of the third Monday preceding election day; other towns no earlier than 30 days before and no later than 5:00 p.m. of the second Monday before election day. In Australian ballot towns, nominations must be filed no earlier than 45 days and no later than 30 days before election. Number of days shall include Sunday and shall end day before election at 5:00 p.m.

**VOTER PERMITTED TO REREGISTER AS INDEPENDENT.** Chapter 223 requires supervisors to be in session at least two days not less than 90 days or more than 100 days prior to primary for change of registration of voters. New section allows voter to change his registration to Independent.

**\$10 RESIDENCE TAX REPLACED HEAD AND POLL TAXES.** Chapter 476 provides a \$10 resident tax on persons 21-65 except paupers, insane and veterans widows. Cities and towns pay state 45% of collections while retaining 55%. \$1.00 penalty if not paid by Dec. 1st.



**SEMI-ANNUAL TAX COLLECTION AND FISCAL YEAR OPTIONS.** Chapter 454 allows all cities and towns and counties to adopt a July 1 to June 30 fiscal year with one 18 month accounting period from January 1 of calendar year following adoption and ending June 30th next following year.

Semi-annual collection of taxes may be adopted in all cities and towns by majority vote of governing body. Partial payment assessed on April 1 equal  $\frac{1}{2}$  of taxes assessed previous tax year due and payable July 1 of present year. Remainder (total tax less June 1 payment due) payable December 1. Six percent interest July - Dec. 1.

**TAX MAPS REQUIRED BY 1980.** Chapter 426 requires cities and towns to provide tax maps by January 1980. Map must show boundary lines for each parcel, be properly indexed, maintained in an up-to-date manner and be open to public inspection.

**HOUSE TRAILER TAXES PRO RATA.** Chapter 367 taxes house trailer or mobile homes on a pro rata part of tax year remaining when brought in after April 1 and before the following January 1. Selectmen or assessors may require and the owner is required to file an inventory of such property within 15 days of location of trailer.

**TIMBER TAX - INTENT TO CUT FILED WITH SELECTMEN.** Chapter 343 requires owner to file 1 intent to cut with assessors and forward two copies to tax commission - else face fine to \$50. Assessors have 30 days after notice on intent to cut to notify owner in writing (a) amount and conditions of any bond or security or (b) their decision to excuse him from posting bond or security. No owner can start to cut until he has either posted bond/security or been excused from such posting. Superior Court enforcement. Owner must file report of all timber cut by April 15 with assessors and tax commission (2 copies) or else misdemeanor and assessed damages (double tax).

**REQUIRED PAYMENT OF TAXES TO RECEIVE SERVICE EXEMPTIONAL DELETED.** Chapter 303 eliminates payment of taxes as a condition to receiving property tax service exemption.

**TOWN CLERKS FEES UPPEDED.** Chapter 512, clerks entitled to \$2.00 fee for recording bill of conditional sale, personal property mortgage or for any copy of public records except vital statistics, recording writs of attachment, discharging a mortgage on the margin if a record or recording an assignment.

**NEGLECTED AND ABUSED CHILDREN SHALL BE REPORTED.** Chapter 531 requires any person aware of neglected and abused children (under 18) who have had physical injury inflicted on them and may be further threatened to report them to

state bureau of child and family services or division of welfare. An oral report must be immediately made by phone, etc. followed by a written report containing name and address of child, parents or persons caring for, evidence of neglect or nature and extent of injuries, etc. and name of persons responsible for such neglect.

**TREATMENT OF MINORS FOR DRUG ABUSE WITHOUT PARENTAL CONSENT.** Chapter 136 allows a minor 12 years and up to voluntarily submit self for drug dependency treatment without consent of parent at accredited state and local, private facilities.

**ANIMALS EXCLUDED FROM RESTAURANTS, AND STORES SELLING FOOD.** Chapter 190 prohibits any person from bringing or allowing to enter and remain any animal into a store or restaurant selling food, except seeing-eye dogs leading blind persons — else \$25 fine.

**REPAIR OF FAULTY PRIVATE SEWAGE SYSTEMS.** Chapter 310 provides a contingency fund to repair faulty private sewage disposal systems by the municipal public health officer who must make detailed report of expenses in municipal report. If the owner after order fails to repair the faulty system, the health officer may request the selectmen to put the system in proper sanitary condition if sufficient funds are appropriated. Municipal expenses for repair are an assessment against the owner and create a lien on his land which governing board can make, assess and force.

**AIR POLLUTION COMMISSION POWERS EXPANDED.** Chapter 243 sets up a nine member commission including one from municipal government. Agency has power to coordinate and regulate air pollution control programs of cities and towns and enter into agreements to control air pollution. Permits are required for devices contributing to air pollution including commercial and home heating plants, industrial heat plants and furnaces and non-residential incineration of waste or refuse. Permits required after February 1, 1973. Variances may be granted up to one year. Penalties \$100 to \$1,000.

**PROHIBITION FROM DUMPING MATERIALS FROM OUT OF STATE.** Chapter 272 prohibits waste matter to be deposited in the state which originated outside the state except for out-of-state city or town which is a member of N. H. regional refuse disposal district or has arranged to share public disposal facilities with a N. H. city or town. Municipal officer or state or local health officer or attorney general may complain to superior court to restrain or enjoin violations. Burden of proof in defendant to show waste originated in state.



**SEWER RATES SETTING.** Chapter 289 requires sewer rates to be based either on consumption of water on premises connected with sewer system or number of persons served or some other equitable basis. Number and kind of plumbing fixtures and metered consumption both stricken from law.

**STATE SEPTIC TANK LAW EXTENDED STATEWIDE.** Chapter 444 extended purpose of state inspection of private disposal systems by deleting "near shorelines".

**AMBULANCE SERVICE COORDINATING BOARD SET-UP.** Chapter 479 Emergency Medical transportation Services: Service Coordinating Board set up of 5 members appointed by Governor, five year terms. Board must set-up a plan of emergency services medical transportation - encourage regional planning of services, plan and coordinate training programs, provide working plans with set minimum standards — licensing, vehicles, equipment, personnel training, communications and cooperation; make grants if funds available, designate ambulance service regions set standards for local ambulance service districts. Licensing of ambulance operators by director of public health who must be furnished by a list of persons authorized to drive by Nov. 1. License fees to \$5 ambulance service, \$2 vehicle license and \$1 driver.

**2¢ GAS INCREASED PROVIDES LOCAL AID BOOST.** Chapter 504 increases gas tax 2¢ to 9¢ per gallon. Local share includes \$4,487,500 block grant (½ population, U. S. Census and ½ mileage) for construction and maintenance — paid quarterly. \$500,000 emergency aid and \$100,000 local share of gas tax guaranteed at 19%.

**TOWN BY-LAWS AUTHORIZED ON SNOW REMOVAL.** Chapter 93 allows towns to make by-laws on snow collection, removal and destruction.

## Conservation Commission

---

Junk Car Day was another success with an additional 75 cars having been physically removed from the Town. These cars were picked up by a Prentiss hydraulic loader and placed on Town trucks for removal to Roberts' field. Car bodies were then physically removed to a junk dealer, where they were prepared for removal to a Boston rendering plant for recycling. These cars eventually end up as sheet steel for use in new cars and appliances, completing the cycle.

The Commission, in cooperation with the Town, has made arrangements for a permanent "junk-car-site" so that all Townspeople will have a place to deposit their discarded automobiles, that cannot be sold or accepted by a licensed Junk Dealer. If it is impossible for the owner to deposit the car at the dumpsite, the Commission will arrange for a minimal fee to have the car towed to the "junk-car-site". This should make it possible for the Town to then enforce the existing junk-car laws now part of the Zoning ordinances. It is also hoped that these ordinances may be reviewed and strengthened.

Application has been made to the Ford Foundation for matching funds to assist in the development and use of the Kilkenny Railroad bed as a year-round recreational area.

Other planned projects include the establishment of a wildlife area near beaver pond on Indian Brook and the development of access areas along the Town's borders on the Connecticut River.



## Planning and Zoning

---

### ZONING:

The building inspector received 56 applications for new buildings, additions and alterations to existing structures and for locating mobile homes. Permits were issued to 52 applicants and 4 applications were denied, each appealed to the Zoning Board of Adjustment. The permits issued were in the following categories with the estimated costs of construction:

	Estimated Cost
8 new residences	120,000
4 resident additions	9,000
11 garages, residential	18,500
2 commercial buildings	142,000
5 additions, commercial	29,500
2 farm buildings	1,200
1 Government	85,000
1 mobile home park	

The Zoning Board of Adjustment heard the 4 appeals, two requested variance to build a structure within 10' of a side property line, all were granted. One requesting permission to develop a mobil home park and the request which received approval. The fourth was for a permit for a commercial operation in an agricultural zone approved.

### PLANNING:

As many of you know, Lancaster has been involved in a six Town planning program for the past few years. The documents involved in that effort started becoming available in July 1971 and finally were all in hand in late September 1971. Documents relevant to the Towns are 4: a Regional Report covering relevant

factors of the 6 Town Region, a Town Plan for Lancaster, a re-draft of zoning and redraft of subdivision regulations. Lancaster has had the benefit of both Zoning and Subdivision regulations, for some years now. Upon the material from the planner becoming available, as you may have noted in the newspaper notices, our neighboring towns have sought to, and all now have adopted the proposed subdivision regulations. As soon as practicable after Town Meeting the Planning Board will initiate the steps to seek to amend our Subdivision Regulations, in accordance with the Planning Recommendations; to be followed by an effort to amend the Zoning Ordinance by the proposal for a mass revision to seek to adopt that ordinance as developed by the Planning Board with the Planning Consultant.

Possibly of interest to the community, the consultant, who worked for the Town and its neighbors was William Dickson & Associates of Scarborough, Maine. Bill Dickson had worked for the County Rural Areas Development Committee in preparation of a preliminary plan for the County. Mr. Dickson and his organization have just been engaged by the Mt. Washington Development Co. to supervise the development at the Mt. Washington Hotel site in Bretton Woods.

The Planning Board again, extends the request for any and all to offer suggestions of areas for investigation and inquiry. We are most fortunate in the North Country to be able to a large extent to have some voice in how our towns and areas will grow. We can only benefit from this by a constant awareness that we can and do have a very loud voice in our own destiny.

### HELPFUL REMINDERS

Your Certificate of Title to a motor vehicle is a valuable document — preserve it. It must be assigned to dealer or buyer when trading or selling the titled vehicle. It takes time and costs money to obtain a copy.

The New Hampshire Certificate of Title and Anti-Theft Law insures you against the purchase of a stolen vehicle or one with an undisclosed Lien.

Retain current registration certificate when you are trading or selling. It must accompany the application for transfer or another vehicle.

When applying for re-registration at the end of the year present the current registration certificate to the town clerk as the plate number must be entered on the new application.

# Town Clerk's Report

---

The amount of revenue derived from the issuance of Motor Vehicle Permits for registration of motor vehicles continues to increase. This year 2543 permits were issued for revenue in the amount of \$35,219.82.

<b>Dog Licenses:</b>		
3 1970 licenses	.....	.90
282 1971 licenses	.....	<u>700.90</u>
		\$701.90
Filing fees	.....	1.00
Total revenue from above sources remitted to the treasurer		..... \$35,922.62

**Vital Statistics Recorded:**

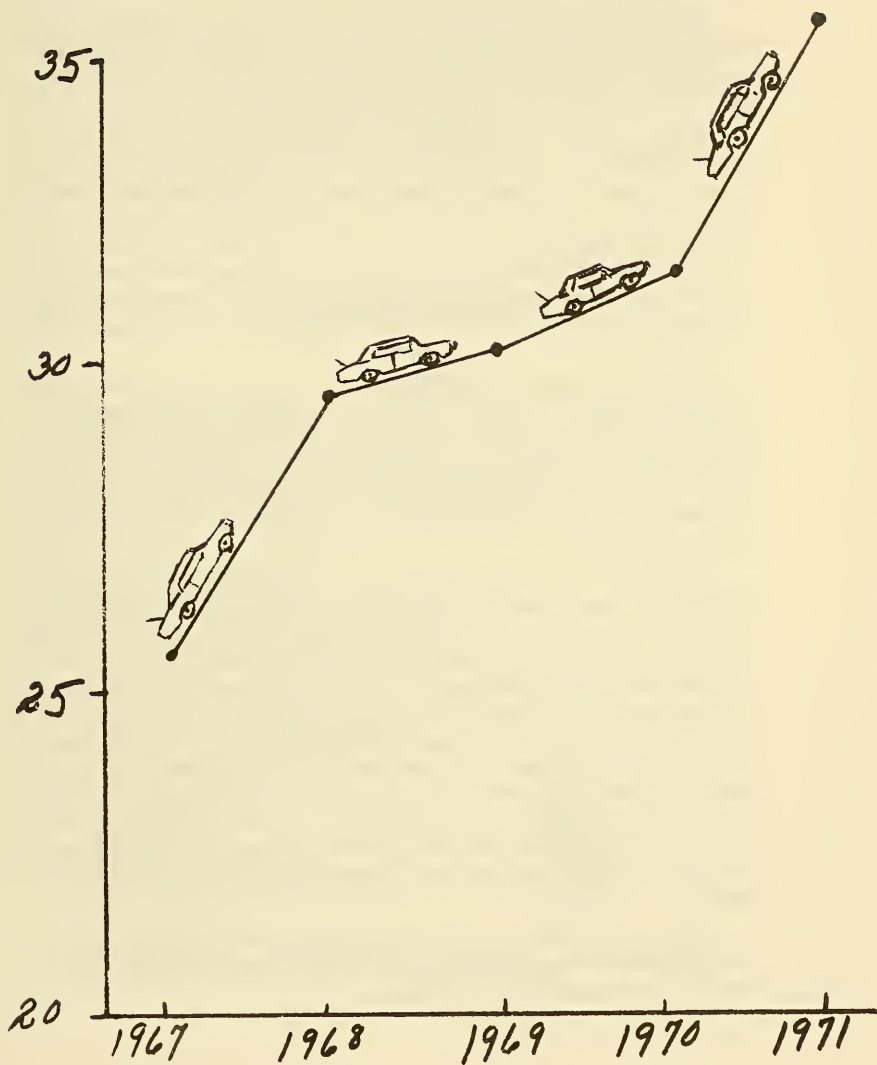
Births	.....	192
Deaths	.....	122
Marriages	.....	55



SELECTMEN CHARLES BENNET & EARLE AMADON WITNESS DRAWING OF JURORS BY TOWN CLERK, DOROTHY H. WILLSON.

# MOTOR VEHICLE PERMIT INCOME

Thousands





# Elections and Registrations

---

## TOWN MEETING:

The Moderator opened the 1971 Town Meeting at 10:00 a.m. March 9th. Balloting for the town officers began and continued until 7:00 p.m. The business meeting was opened at 7:00 p.m. and the remainder of the warrant articles were acted upon.

The electorate chose Earle K. Amadon as their Selectman for his second three year term. Elected to the Emmons Smith fund Mary B. Smith, Library Trustee James B. Fitch and Trustees of Trust Funds Daniel J. Truland. Unopposed for the Col. Town Spending Committee Charles T. Bennet, Nathalie B. Wheeler and Dr. J. Edward Perreault. Six people were seeking three positions on the budget committee and re-elected for three years Laurence E. Bryan and Maynard G. White and elected for the first time Clifford A. Rowe.

The Town meeting authorized the Board of Selectmen and town treasurer to borrow funds in anticipation of the collection of taxes. Early payment of property taxes would eliminate or substantially reduce this requirement. The meeting accepted the town budget as submitted by the budget committee and authorized the Board of Selectmen to expend the money for the purposes raised.

Article 4 of the warrant was voted on by written ballot after the proper motion and discussion. The article asked the people to raise and appropriate \$26,000.00, which would be matched by the State of N. H., to construct a bridge on Garland Road over Garland brook. The existing structure has been seriously weakened by age and flood. Originally constructed with a center pier, it has since been lost in a flood and because continued deterioration further limited its safe travel and the limit of load carrying capacity has been substantially reduced. The narrow deck makes it hazardous for traffic which permits only one way traffic. The need for a new bridge was recognized by a committee appointed in 1970 and the committee recommended the concrete and steel design.

The voters approved the construction of the bridge but, failed to provide the funding since 2/3 of those voting needed to vote yes. The vote was 67 yes and 39 no.



A sense of the voters was received in the affirmative to permit the Selectmen to do what is necessary and required by the U. S. Army Corp. of Engineers so as to enable the Corp. to construct a permanent ice retention structure in the Israel River, without cost to the town, except that the town must provide the necessary land needed in the construction of and proper functioning of the structure. The article did not ask to raise any money at this meeting but, to ask the Corp. to continue with the design of the structure. It is estimated that it will be necessary to acquire approximately 120 acres of land in total, with 80 acres under flowage easement, the estimated land costs is \$105,000. It is expected that funds for all or part will come from State sources. Such a request has been made to that state agency.

The remainder of the meeting was devoted to discussion of certain items of interest.

## District Court

The Honorable Walter D. Hinkley is Justice of the Lancaster District Court. The Honorable Paul F. Donovan, Associate Justice and Mr. George Carter, Clerk. The Expenditures include the salaries of the above officers and minor costs. The following financial statement indicates in part the court's activities.

### RECEIPTS DURING YEAR:

TOTAL RECEIPTS . . . . .	\$13,919.20
--------------------------	-------------

### EXPENDITURES DURING YEAR:

Town of Lancaster . . . . .	\$8,116.03
Department of Safety . . . . .	4,479.64
Fish and Game Department . . . . .	1,012.00
Blood Tests . . . . .	105.00
Small Claims Fees . . . . .	65.10
Special Justice Fees . . . . .	60.00
Witness Fees . . . . .	8.36
Printing and Supplies . . . . .	40.00
Clerk's surety Bond . . . . .	14.00
Misc. Expenses . . . . .	19.07
TOTAL EXPENDITURES . . . . .	\$13,919.20



## Police

---

The Department is sincerely grateful to the VFW, Kiwanis, K of C, and Rotary for their support of the bike safety and drug programs. The special concern and sincere interest toward the department, by the citizenry of Lancaster, lends to the accomplishments and efficiency of the department.

The emphasis this year has been on training of personnel. The complications of law enforcement today makes it a never ending task. All regular officers have attended a basic police school, one graduated from State Police School in Concord, and two received diplomas from the White Mountain Law Enforcement Institute in Littleton. Other schools attended by personnel of this department, were the Command Training Institute at Babson College, Federal Narcotics School in Concord, State Police Civil Disturbance classes in Concord. Besides this training, in-service training was conducted by the department for all personnel. This in-service training encompassed basic law and procedures and problems of special interest for Lancaster.

The department purchased with a grant from the Governor's Commission on Crime and Delinquency additional communication equipment. The new equipment being a base set for the station and two hand held portables. With the addition of this equipment, the personnel now have direct communication with local, state and county enforcement agencies. Also, the response time has been reduced to under 30 seconds. Response time being, the time from when the call is received from the complainant, until the officer is on the way to the scene.

One area in which this department is justly proud is in the vast reduction of auto accidents over the past 12 months, in Lancaster.

During this time, auto accidents have been reduced for a total of 109 for the year 1970 to 88 in 1971, a reduction of 20%. With the traffic volume up on both Routes 2 and 3 almost 30%, and the increase in number of registered vehicles in the area, any reduction is indeed in our favor. A share of the credit should go to the townspeople for cooperation in traffic safety. Another thing that helped in this area was the departments acquisition of a new radar unit. This unit has been a big help in reducing the speeding in town, a big factor in accidents. A prime example of the effectiveness of radar was in front of the school, during the year 1970 from Sept. 30th and Dec. 30th, there were 8 car accidents, and over the last three years there have been 21 accidents, this year we have not had one accident in this area. Radar is of great importance in the detection of speeders, not so much in the line of apprehension, but as a deterrent.

As stated by the department in the press, the town of Lancaster is indeed very fortunate to have the young people that we have. With the large increase in juvenile crimes throughout the United States, both city and town, and the increase in drug usage by teenagers, Lancaster can be proud of the young citizens, the departments juvenile problems over the past year, showed a definite decrease.

On the other side of the coin adult crime has increased at an alarming rate over the last year. Assaults on persons went up over 400%, in itself. Overall, criminal cases taken to court increased 31%. This increase was caused mostly by transients. For the first time, we recorded none of the so called sex offenses.

Motor vehicle complaints increased a big 22%, with speeding leading the list. We prosecuted 122 speeders, with 54 of these being clocked by radar. We issued 298 warnings for speed, 127 with the use of radar. The personnel of the Police Department are not proud of the number of motor vehicle violators, which were apprehended or do they get any big kick out of seeing someone paying a fine, but they are charged with the duty of Law Enforcement, and as such will do their utmost to insure safety for citizens. Remember Law Enforcement Officers are not individuals that are doing a job for themselves but are doing it for the citizens of Lancaster. They as Police Officers, for the town are at your disposal for help and to give protection for you, your family and your property, and to see that any injury or damage inflicted against you by any person be handled as prescribed by law without prejudice.

#### Accidents – 88

Property damage under \$100.00 . . . . .	20
Property damage over \$100.00 . . . . .	68

Property damage listed as total . . . . .	6
Accidents requiring medical attention . . . . .	4
Accidents requiring hospitalization . . . . .	10
Number of one car accidents . . . . .	24
Number of two car accidents . . . . .	61
Number of three car accidents . . . . .	0
Number of accidents involving bicycles . . . . .	0
Number of accidents involving animals . . . . .	1
Number of accidents with trains . . . . .	2
Number of accidents resulting in court action . . . . .	22
Number of accidents resulting in fatality . . . . .	0

### Motor Vehicle Court Cases – 263

Failing to yield . . . . .	11
Passing on a yellow line . . . . .	39
Failing to stop at stop sign . . . . .	3
Operating without a license . . . . .	9
Operating to endanger . . . . .	4
Operating after revocation . . . . .	3
Improper U-Turn . . . . .	2
Following to close . . . . .	1
Allowing an improper person to operate . . . . .	3
Operating after suspension . . . . .	1
Driving while intoxicated . . . . .	12
Speeding (radar) . . . . .	54
Speeding . . . . .	62
Unreasonable speed . . . . .	6
Operating unregistered motor vehicle . . . . .	7
Operating with unsafe tires . . . . .	12
Reckless operation of a motor vehicle . . . . .	1
Operating with load over posted limit . . . . .	2
Passing of right . . . . .	7
Operating snowmachine after hours . . . . .	6
Operating snowmachine on public way . . . . .	1
Operating uninspected motor vehicle . . . . .	11
Failing to display plates . . . . .	1
Misuse of plates . . . . .	1
Operating with no protective head gear . . . . .	2

### Criminal Court Cases – 76

Sale of a controlled drug . . . . .	3
Conspire to violate controlled drug act . . . . .	3
Derisive words . . . . .	5
Obstructing justice . . . . .	1
Possession of a controlled drug . . . . .	1
Knowingly present where a controlled drug . . . . .	1
Resisting arrest . . . . .	2

Assault on a police officer . . . . .	2
Contributing to the delinquency of a minor . . . . .	1
Disorderly person (Pilferer) . . . . .	3
Illegal possession of alcohol . . . . .	8
Disobeying a police officer . . . . .	1
Petty larceny . . . . .	4
Grand larceny . . . . .	2
Failing to stop for a police officer . . . . .	1
Drunk . . . . .	4
Arson . . . . .	3
Assault . . . . .	11
Rubbish on Highway . . . . .	1
Aggravated assault . . . . .	1
Fraudulent check . . . . .	3
Larceny by check . . . . .	2
Disorderly person . . . . .	1
Defrauding an Innkeeper . . . . .	1
Burglary . . . . .	2
Failing to answer summons . . . . .	3
Fugitive from justice . . . . .	3

#### Complaints Files - 724

Dog . . . . .	72
Family . . . . .	68
Bad Checks . . . . .	33
Juvenile . . . . .	14
Burglary . . . . .	6
Larceny . . . . .	12
Malicious Damage . . . . .	24
Bicycles . . . . .	7
Motor vehicles . . . . .	81
Snowmobiles . . . . .	5
Missing persons . . . . .	3
Nuisance . . . . .	396
Prowlers . . . . .	3

#### Other Activities

Motor vehicles checked . . . . .	311
Motor vehicle warnings . . . . .	476
DE tags issued . . . . .	117
Emergency blood runs . . . . .	42
Assistance to sick and injured . . . . .	53
Assistance to motorists in trouble . . . . .	124
Door and windows found open . . . . .	316
Parking tickets given . . . . .	671





## Public Works

---

### Highway Department:

The Town highway forces, assisted by the Water Dept. crew, reconstructed a section of sidewalk on the North side of Middle St. from Main St. to Summer St. New double parking meter posts were placed, a new hydrant was installed and placed in a safer location to avoid damage and a gate valve was installed in the hydrant line for safety and improved maintenance. The same granite curbing was used to keep costs to a minimum. Parking was changed to parallel parking, as recommended by a recent traffic study, for safety and improved traffic flow.

The Martin Meadow Pond Road, from U. S. 3 to the Pond entrance was surfaced with asphalt for the final treatment under the Town Road Aid Program.

The balance of the T.R.A. program was spent on a section of Wesson and Prospect Roads. Wesson Road has now been widened, gravel filled and improved drainage, for safe travel and improved maintenance. The intersection of Wesson and Prospect Road was improved by increasing the elevation on the Wesson Road section and decreasing the elevation of Prospect Road. Sight distance was improved and a maintenance problem and hazardous situation was eliminated.

Approximately five miles of Streets and Roads were re-surfaced with asphalt. Four miles of streets were treated under contract and one mile in the rural section was by town forces. The town crews stock piled all the sand and prepared the streets prior to surfacing.

The town crew kept the streets free of sand and other debris with the new street sweeper. The excess sand swept from the



streets that were resurfaced was stock piled for re-use in the winter, obvious saving and at the same time sand was kept out of the drainage system avoiding future problems. The sweeper worked for the state highway, the Town of Whitefield and Groveton with a resulting income of over \$1,200.00.

The culvert replacement program continued and is now nearly complete. These culverts are lower for protection and longer life.

Many hours of time by the highway forces was spent in snow removal during the long winter with the heavy snow fall. All 40 miles plus of streets and roads were kept plowed, sanded and salted as needed. On March 10th high winds drifted snow into Garland Road making it practically impossible to plow with a truck. The town bucket loader worked several hours in the area transferring snow until the road was again clear. A picture in this report will attest to the amount of snow.

The town solid waste disposal area was maintained with a part-time attendant and the highway crew trucking and leveling material to cover the waste after reduction from fire. The rodent control program was continued keeping rodents to a minimum.

Plans are being formulated to present to the public for a new method of disposal of solid waste. The new air pollution regulation prohibits open burning dumps after July 1975.

#### **Water Department:**

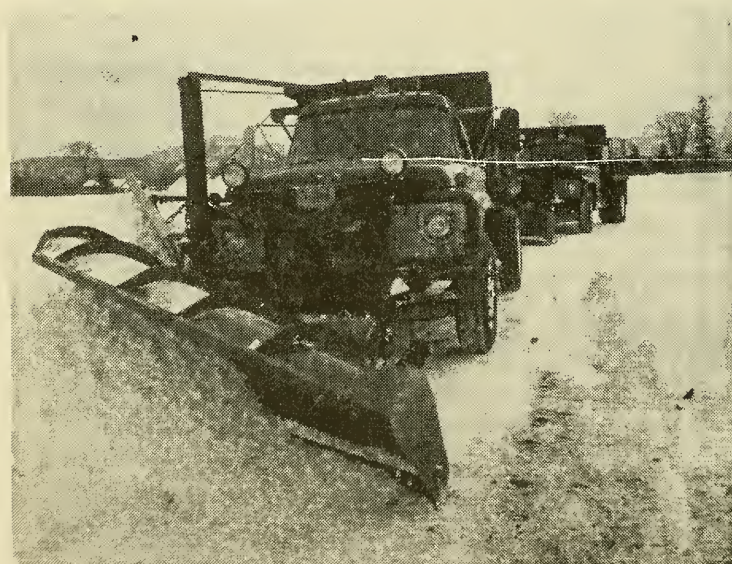
The water department added 10 new water services to the system making the total number of services 805. There were 23 services lines replaced with new copper lines for long life and more efficient service. The customer in most cases replaced their part of service line. New customers were added in trailer parks. The department made provisions for two sprinkler line services. Two old hydrants were replaced with new style hydrants with gate valves installed before the hydrant for improved control and maintenance.

The Elm Street 6" water main replacement was completed. The problem of ledge removal plagued the trenching nearly the entire distance resulting in a delay of completion. The 6" water main on Bridge St. was extended for approximately 300' replacing an old 2" line. The plan is to replace the balance of the old small size line which will provide improved service and fire protection and reduce maintenance to a minimum.

The Chlorinator and Fluoridation equipment was operated without interruption and dams and settling basins were maintained.



GARLAND ROAD (WENTWORTH HILL) MARCH 1971. MOVING SNOW FROM TRAVELED WAY.



TWO PLOWS HELPING PREPARE FAIRGROUNDS FOR THE INTERNATIONAL GRAND PRIX SNOWMOBILE RACES.

## Fire Department

---

The Department answered 32 calls, reported by a box alarm or by telephone, of which 6 were false alarms, 4 were dwelling fires, 1 commercial, 2 chimney, 1 barn, 2 garage, 3 automobile, 1 forest, 4 grass, 1 to the Town dump, 1 load of hay, and one a barn floor cave-in where assistance was given in recovering livestock and 3 other town assistance. Two of the calls were later cancelled.

This year there were more false alarms than in any previous years. It cannot be stressed enough the danger to the public and risk to the firemen and fire equipment answering these unnecessary calls. If you have knowledge of a person responsible for this type violation it is your duty to give the name to the proper authority.

The department continued its controlled grass burning in the spring. Personnel of the department gave of their time in advising proper fire prevention methods within certain structures and made inspection of others for fire safety procedures.

There was one case of arson with conviction resulting. The department ended the year without any personal injuries.

A new power saw has been added which will be used to open roofs for ventilation and will also be used at automobile accidents to help remove a victim from a wrecked car. Trained firemen will work with the Ambulance Corps in this type of rescue. Other equipment added includes additional 2½ inch hose; new dry chemical extinguishers; a modern fire alarm panel. 5000 feet of new fire alarm wire was added to the system, with 5000 more to be added in 1972.

Monthly meetings were held, with inside fire training in the winter months and outside training in the summer months. Four more firemen have been trained as pump operators and drivers. Three new firemen have been added to the roster, replacing men who have resigned.

Fire Chief, Maurice W. Lee expresses his appreciation and thanks to all the Employers of the firemen for their cooperation for allowing those men to answer fire calls, without their splendid cooperation the department could not render fire protection service to the town.

## Ambulance Service

---

The Lancaster Ambulance Corp., in its first full year of operation, made 196 ambulance calls. These calls included emergency transfers, accident victims, non-emergency patient transfers and transfers from the Weeks Memorial Hospital to other hospitals.

### Summary of calls

127	Lancaster
19	Jefferson
9	Lunenburg, Vt.
2	Guidhall, Vt.
39	Misc. accidents and patient transfers of non-residents.

The towns of Jefferson, Lunenburg and Guildhall contribute to the maintenance and operation of the Ambulance Service. The following shows the income and expenditures.

Total Receipts, Amb. Charges . . .	\$5,673.00	
Receipts, Other Town Serv. Charges	1,000.00	
		<hr/>
		\$6,673.00
Total cash expenditures . . . . .	\$4,651.03	
Non-cash costs . . . . .	1,845.00	
		<hr/>
		6,496.03
BALANCE . . . . .		<hr/>
		\$ 176.97

The proud and efficient volunteers of the Lancaster Ambulance Corp. are commended for their dedication and unselfish contribution of their time in attendance on the ambulance, training meetings and stand by hours. All attendants are qualified in advanced first aid and some with more advanced training. A training program is planned for early 1972 in Emergency Medical Technician. The course is 72 hours and each person attending must be in attendance for the entire time. Many members will take the course and some will become qualified to teach, so others will have the opportunity to take the course locally.



## Public Welfare

**TOWN WELFARE:** The town welfare is administered by the Overseer Public Welfare. There were 5 cases of direct relief involving 8 adults and 9 children. Most cases are of short duration until they are accepted under a state aid program or until employment can be found.

The new medicaid program helped reduce local costs. The medicaid program is designed to assist persons who do not have the means to provide for their Medical care or who can do so only at a great financial sacrifice. Through this program, pharmaceutical, laboratory, skilled nursing home care, and physicians' services are supplied in whole or in part. In determining eligibility for these services, certain limitations have been established on the amount of annual income and assets that persons may have.

**STATE WELFARE ASSISTANCE:** These programs are administered by the State Department of Welfare and is financed jointly by Federal, State and Local governments. The expenditure is Lancaster's share of Lancaster Person, over the age of 65 years, eligible to receive assistance under the program.

The Town is assisting in support of an average of 22 recipients of the Old Age Assistance program, 2 under the O.A.A. Aliens program and 5 persons aided under the disability program. The cost of the program to the town this year was \$13,535.71.

Information concerning these programs may be received by contacting the Town Office or by calling the N. H. Dept. of Public Welfare, Berlin, N. H.

### PUBLIC WELFARE COSTS

1967	_____	\$11,104.85
1968	_____	\$9,993.01
1969	_____	\$10,656.42
1970	_____	\$13,658.86
1971	_____	\$13,535.71

## Municipal Cemeteries

The maintenance costs of Municipal Cemeteries and income is included in the statement below. Of the total \$1,000.00 was raised by taxation, the balance from other sources and over 50% coming from trust funds. The cemeteries include the Wilder Cemetery (Main Street) Summer St. Cemetery, and No. 10 on the Martin Meadow Pond Road.

Balance January 1, 1971 . . . . .	\$ 1,545.07
-----------------------------------	-------------

**Receipts during Year:**

Income from Trust Funds . . . . .	\$13,550.75
Town Appropriation . . . . .	1,000.00
New Funds . . . . .	1,525.00
Burials . . . . .	2,009.00
Care of Lots . . . . .	1,085.00
Sale of Lots . . . . .	475.00
Winter Vault Rental . . . . .	90.00
Sale of Used Equipment . . . . .	75.00

\$19,809.75

\$21,354.82

**Expenditures During Year:**

Personal Services . . . . .	\$12,390.00
Trustee of Trust Fund - New fund . . . . .	1,600.00
New Equipment . . . . .	1,232.54
Supplies and Materials . . . . .	693.45
Equipment Rentals . . . . .	785.00
Social Security Taxes . . . . .	634.09
Repairs to Equipment . . . . .	179.30
Flowers . . . . .	252.00
Insurance . . . . .	65.00
Heat Light and Power . . . . .	136.10
Road Repair . . . . .	1,095.50
Services . . . . .	1,402.50
Other . . . . .	12.00

\$20,477.48

Balance, December 31, 1971 . . . . .	\$ 877.34
--------------------------------------	-----------





## Weeks Memorial Library

---

This year has, as usual, been a very busy one at the library. The number of books circulated continues to grow, more and more of them being read by patrons from surrounding towns. We have found that at least a third of our new registrations have been from other towns; the people of Lancaster are indeed fortunate to have such a well supported library, may we urge the many residents who have not as yet availed themselves of its many services to come in and see what the library has to offer them both in the adult and juvenile departments.

We wish again to stress the fact that the library has a varied collection of "Large type books," especially suitable for people who find it difficult to read ordinary print. It would be most gratifying if more patrons would use this service or inform those they know who might need it that it is available.

Again many books, recordings and films were borrowed from the State Library in Concord and the Bookmobile in Littleton. There is seldom any material of any kind that we have not been able to borrow from them.

Money from the state funds will not be made available to us for the coming year. This money will be missed as books are rapidly increasing in cost and fewer and fewer books can be purchased with the funds now available. Thus we urge our patrons who have long neglected to bring back overdue books to return them promptly so that they may continue to circulate to others.

No major repairs were undertaken this year except for more work on the roof which had continued to leak despite the expenditure of a great deal of monies over the past several years, hopeful this last repair job will be successful.

Respectfully submitted,

BARBARA MILLER,  
Librarian

## CHILDREN DEPARTMENT

Due largely to an interest in reading stimulated in school, the children's department continues to prove its usefulness.

Our children's books cover a large range in age and every effort is made to maintain an adequate supply at all levels. New books are always arriving and put into immediate circulation.

As usual, the teachers continued to borrow large collections for their classroom use. They were used to either supplement material being studied or for pleasure reading. In this way too, many children who do not frequent the library have access to books.

The Bookmobile service continued at various intervals to loan us books, thus providing more variety to our collections.

National Children's Book Week was observed with a display of suitable posters, mobiles and new books. During the week, visits were made by teachers and pupils who enjoyed making their own selections for reading.

The department continued to be well patronized during the summer months by summer guests whose reading requirements were satisfactorily fulfilled.

Our thanks to the Siwooganock Bank which has supplied us again with plastic book bags to protect books carried by the children to and from the library.

As librarian, I ask the parents who appreciate the library service for their children, to see that books are returned on time and also to return the long overdues. Books are very costly and we cannot afford to lose them.

Respectfully submitted,

ELIZABETH L. CURRIE  
Librarian

# Treasurer's Report

Year Ending December 31, 1971

Balance on hand January 1, 1971 . . . . . \$ 1,994.37

## Received from:

Fines . . . . .	86.45
Adult Dept. . . . .	51.47
Col. Town Fund . . . . .	1,600.00
Shurtleff Fund Interest . . . . .	65.97
Shurtleff Bond Interest . . . . .	125.00
Brackett Fund Interest . . . . .	8.00
Trusts Funds . . . . .	1,862.99
Town of Lancaster . . . . .	9,963.73
Hasting's Bond Interest . . . . .	60.00

\$15,817.98

## Expenditures:

Salaries . . . . .	\$ 6,100.00
Substitutes . . . . .	1,689.50
Water Rent . . . . .	30.00
Heat . . . . .	495.36
Boiler Inspection . . . . .	2.00
Insurance . . . . .	551.00
Flowers . . . . .	11.54
Dues . . . . .	7.00
Supplies (Office & Janitor) . . . . .	363.69
Lights and Telephone . . . . .	374.44
Maintenance . . . . .	1,126.61
Social Security . . . . .	405.80
Books - Adult . . . . .	3,292.18
Books - Juvenile . . . . .	467.05
Periodicals . . . . .	501.55

\$15,417.49

January 1, 1972 Balance on hand, check book . . . \$ 400.49

HAROLD S. MOUNTAIN, Treas.



## Public Health Nursing Service

### REPORT FOR 1971

The Lancaster Public Health Agency has increased the amount of service and the type of service greatly within the calendar year 1971. This agency serves the towns of Lancaster and Whitefield covering a population of 4704 people of which an estimated 14.9% of that population is over age 65, and only 4.9% of the total population is presently receiving service.

The agency employs a full time R.N., a part time R.N. who works two days a week covering the Whitefield service and periodically covering Lancaster for the full time nurse, a part time secretary, and a part time physical therapist who works two half days a week covering both towns. With the addition of the much needed Registered Physical Therapist, physical therapy has been eliminated from the nurse's duties unless it be certain routine exercise procedures as set forth by the Registered Physical Therapist and then followed up by the R.N.

The Lancaster Public Health Nursing Service, Inc. is a certified medicare home health agency which means that skilled nursing care visits are covered by medicare. To be certified, an agency must have a second service which is physical therapy. In addition to this, another second service of social service is contracted by the agency through White Mountain Community Services in Littleton, New Hampshire.

Direct nursing care given patients includes baths, ranging from bed baths to foot baths, medications, either injections or follow-up on oral medication as prescribed by the doctor, and a variety of treatments such as blood pressure, enemas, foley catheter care and changes, colostomy care, first aid, and post-operative dressings, plus many others. Health guidance and teaching are the areas of most concern for the nurse. Any treatment not considered

skilled nursing may be taught to the patient or reliable family member to train them when the nurse is not on duty or available. All home visits made involve some area of teaching and health guidance whether it be personal care, mental health, first aid or certain disease teaching. Home visits are made routinely on all new born babies and mothers soon after receiving a copy of the birth certificate from the hospital. A gift from the agency is taken each mother. These gifts are provided by the Public Health Nursing Service Committee of each town.

A very active social service program is carried out by the agency. Referrals to the New Hampshire Department of Welfare are made when a need for medical assistance or other essentials has been observed or reported to the agency. Again, referrals are made to White Mountain Community Service, Littleton, New Hampshire, regarding the need for mental health guidance or help, to other state agencies such as Sight Conservation, Maternal Child Health and Crippled Children's Services. This agency refers individuals and families as cases are brought to light. Both the Cancer Commission and the Cancer Society work closely with the agency for referrals.

Loan closets containing a variety of hospital equipment are maintained in each town for that town's residents. Beds, walkers, wheelchairs, canes, and crutches are but a few of the items available. The Lancaster closet is located in the Health Center, whereas the Whitefield one is located at Morrison Hospital. Records are kept in both places as to the whereabouts of all loan items.

Home visits for nursing and physical therapy for the year 1971 may be broken down into the following categories:

Diagnosis	Lancaster	Whitefield
Postpartum	64	36
Well Child	73	35
Health Supervision	238	19
Orthopedic, Amputee	280	45
Cardiac, Cong, other	353	137
CVA	261	130
Cancer	39	42
Diabetes	305	98
Arthritis	187	226
Mental Health	86	16
Other Handicapped	96	2
Injury	18	
Neurological	1	
	2001	786

Age Group Served	
0 - 1	102
1 - 4	24
5 - 17	8
18 - 20	23
20 - 44	268
45 - 64	644
65 and over	<u>1718</u>
	2787

Physical Therapy		
Diagnosis	Lancaster	Whitefield
Orthopedic, Amputee	52	11
Cardiac, Cong., other	0	7
CVA	50	69
Arthritis	18	18
Neurological	1	
Injury	12	
	<u>133</u>	<u>105</u>

#### Child Health Station

Child Health Station is held regularly, the third Friday of each month at the Lancaster Health Center. This clinic serves both Lancaster and Whitefield pre-school children. The Lancaster doctors and the Whitefield doctor are in attendance on a rotating basis. The station is sponsored by the Mahoney-Brisson Post of the American Legion. For many years Mrs. Clarice James has generously donated her time each month to weigh and measure all the infants attending the Station. Mrs. James also brings with her another Legion Auxiliary member to serve as hostess registering each child. The New Hampshire State Department of Health furnishes all the vaccine and the Legion purchases all the necessary supplies plus payment of the attending physician's fee.

Twelve Child Health Stations were held in 1971, with a total of 291 children attending and receiving 233 DPT immunizations and 178 Sabin Oral Polio drops. The following denotes the age group served.

0 - 1	157
1 - 4	86
5 and over	48

#### Special Clinics

Diabetic Screening Clinics. In April both towns had diabetic screening clinics with 600 people being screened in the Lancaster Clinic and 96 in the Whitefield Clinic. Reactors, 32 in number, were retested in June at the Lancaster Health Center.



Whitefield Spring Clinics. In March, April and May, once each month, pre-school clinics were held at the Morrison Hospital. Due to duplication of service with the monthly Lancaster Child Health Station, it was decided to discontinue these clinics.

Pre-School Hearing and Vision Screening Clinics. The agency worked with the school nurses in both Lancaster and Whitefield and the Coos County Medical Auxiliary to organize and run these clinics in May. Each town has a clinic with written notices sent to all parents explaining the clinic prior to their pre-schoolers being tested.

Mobile Chest X-Ray Clinic. In October the state mobile X-Ray unit spent an afternoon and evening in Whitefield and a complete day in Lancaster doing X-Rays. 350 people were X-Rayed in Lancaster and 59 in Whitefield.

Old Fashion Measles Clinic. In November an old fashion measles clinic was held in Lancaster for pre-schoolers and school children combined. This was worked out with the school nurses so that all children would be offered the vaccine which the New Hampshire Department of Health provided.

Pap Smear Clinic. In conjunction with the Upper Connecticut Valley Cancer Society and the Beatrice D. Weeks Memorial Hospital the agency organized and held the first pap smear clinic north of Nashua, New Hampshire, in November. It was very successful with 28 area women taking advantage of this program.

### Referral System

Continue contacts are made with all local doctors that cover the agency's area regarding Public Health Nursing Service. Hospital visits are made by the R.N. as often as possible to establish a continuity of care referral system. Many families and friends call the agency with referrals following a hospital stay or even an illness without hospitalization. Initial evaluation visits can be made by the R.N. but all care and visits thereafter must be done on receipt of written orders from the attending physician.

### Summary

The Lancaster Public Health Nursing Service, Inc., headed by a voluntary board has grown rapidly in the past year. This board meets monthly except July and August to keep an active, progressive Medicare Home Health Agency in Lancaster. Much appreciation and many thanks are sent their way by the agency staff for their continual guidance and cooperation in 1971. Also, many thanks to the State Public Health Nurse, Miss Eleanor Kenny, the Medical Advisory Board, and fellow staff members for their guidance, assistance and cooperation this past year.

## Debt Service

**LONG TERM NOTES AND INTEREST** — Principal payment on long term notes totaled \$10,000.00 which included two notes. The total debt as of December 31, 1971 is \$3,000.00. The schedule appears below.

Authorization has been given by two town meetings to issue bonds in the amount of \$2,170,000.00 for the pollution abatement project. The total issue includes the State of N. H. share of the project cost and proportionate amount will be received each year for bond payment. The Bonds will be sold in early 1972.

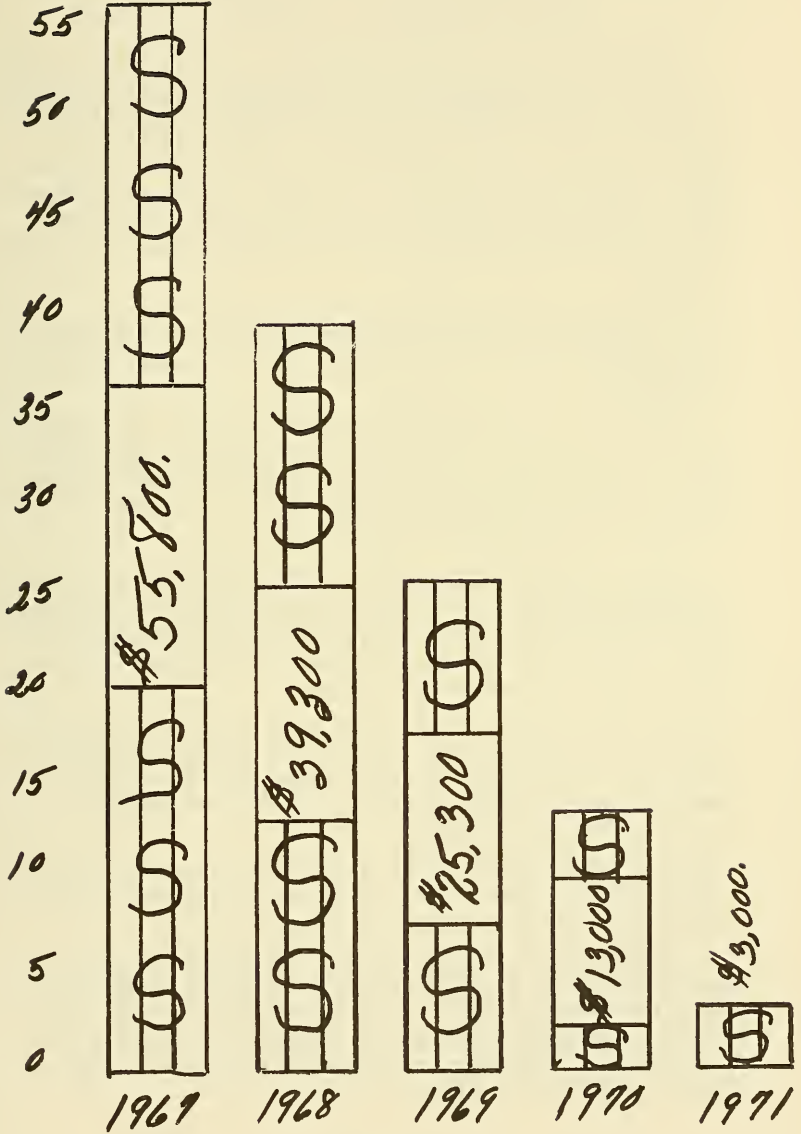
**TEMPORARY LOAN AND INTEREST** — This cost for interest on the temporary loans was \$4,761.04. The town borrowed \$310,000.00 for an average period of 6 months. Early payment of taxes would eliminate the borrowing of short term notes.

### STATEMENT OF LONG TERM INDEBTEDNESS Showing Annual Maturities of Principal and Interest As of December 31, 1971

		Mechanic Street Bridge Notes 4¾%
Amount of Issue . . . . .		\$13,000.00
Date of Issues . . . . .		April 5, 1967
Principal Payable Date . . . . .		November 1
Interest Payable Dates . . . . .		November 1 and May 1
Payable at . . . . .		Lancaster National Bank
<b>Maturities - Fiscal Year Ending</b>		
December 31, 1972 . . . . .	<b>Princ.</b>	<b>Int.</b>
December 31, 1973 . . . . .	\$2,000.00	\$142.50
	1,000.00	47.50
	\$3,000.00	\$190.00

TOWN DEBT

Thousands



## Advertising—Promotional

---

**INFORMATION BOOTH** — The Information Booth enjoyed its biggest season since Mrs. Glenn S. Sheridan, has been in attendance, so reports Mrs. Sheridan. The reason was due to the many campers, as the motels and other accomodation places, did not report any unusual amount of guests. Some of the motels had very good season but, this was owing to their excellent dining room people like to be fed. Many accomodations places do not offer meals.

There were 4,731 vehicles stopping at the booth and 14,521 people registered. Of the vehicle total 1550 were from Canada and 231 were from New Hampshire. Visitors exceeded by 4,000 over 1970.

Lancaster is an attractive clean and well planned community is attested by comments at the booth. Other comments made were that the town needs another motel and a deluxe restaurant to accomodate the increased travelers that now continue their journey to find the aforementioned accomodations.

**WHITE MOUNTAINS REGION ASSOCIATION:** The 1971 program pioneered an engineering project at the University of New Hampshire in researching problems of snow erosion at ski areas. This project is well underway now and it appears that some practical solutions have been arrived at.

Maintained an active legislative program through the formation of a joint committee of the four regional promotional groups in the White Mountains. Helped defeat an increase in the rooms and meals tax and gave strong support regarding the 16-mile extension of the Spaulding Turnpike.

Continued to promote new outdoor sports compatible to the region: namely, white water canoeing, ski touring and bicycling. Posted the annual 500 miles of fall foliage tour leaves.

Participated in a citizens' review committee on the controversial 4 million dollar federal Connecticut Basin study and were successful in altering some of the recommendations of this study. Continued to develop the concept of promoting the off-season for tourists as against the high season. Gave awards to 4-H groups in Grafton and Coos Counties.

Received 6,593 inquiries for the season which were answered with kits of folders. Wrote 49 news releases. Wrote 259 personal letters. Wrote four magazine articles and had twenty-five photographs appear in magazines and newspapers. Printed and distributed 275,000 folders. Appeared on four radio programs and attended two travel shows.

Presently we are working to make the state regional planning effort coincide with the six existing region associations and we are working with the Neighborhood Youth Corps to develop a course in hotel management for high school drop-outs, etc.

Total income for 1971, \$33,833.

# Colonel Town Spending Committee

## SECRETARY'S REPORT

The Col. Town Spending Committee is composed of nine members, three of whom are elected annually at the town meeting, to serve three years. The last March meeting re-elected Dr. J. Edward Perreault, Mr. Charles Bennett and Mrs. Nathalie Wheeler. Other members serving on the committee for the year were Dr. Carl Yunghans, Mr. Howard Piche, Mrs. Grace Lee, Attorney Robert Rich, Attorney Paul Donovan and Mrs. Ellen Moody.

Following town meeting, election of officers was held and Attorney Robert Rich was elected Chairman, Mrs. Grace Lee, treasurer and Mrs. Nathalie Wheeler, secretary.

Chairman Rich appointed the following sub-committees: House Committee: Mr. Charles Bennett, Chr., Mrs. Grace Lee and Mrs. Nathalie Wheeler; Field Committee: Mr. Paul Donovan, Chr., Howard Piche and Dr. Perreault; Camp Committee: Dr. Yunghans, Chr., Mr. Robert Rich, Mrs. Ellen Moody; Scholarship Committee: Mr. Robert Rich, Chr., Mrs. Grace Lee and Mr. Paul Donovan.

During the past year a number of sub-committee meetings were held and also meetings of the general committee, the latter authorizing the expenditure of funds, if approved, as recommended by the sub-committees.

The committee has attempted this year, as in the past, to provide a wide variety of programs and activities suitable for all ages and tastes. The recreation program continues to attract large numbers of participants. New members of the community and visitors often express their appreciation of the many activities available for all members of the family.

Plans for construction of a garage and storage building, which is very much needed, have been postponed this year, pending availability of funds for financing. It is hoped can be done in the coming year.

Details of expenditures are listed in the Treasurer's report and Mr. Leaver's Report, as Superintendent of Recreation gives further information.

Members of the committee express their sincere appreciation to Mr. and Mrs. Leaver for their initiative and interest and to other personnel for making this a most successful year.



# Colonel Town Recreation Program

## 1971 ANNUAL REPORT

The goal of the Col. Town Recreation Program is to offer quality programs that meet the leisure time recreational needs of Lancaster residents with special emphasis on youth. We enjoy excellent facilities and have adequate funding. Lancaster can be proud of the members of the Col. Town Spending Committee who have committed themselves to making full use of the funds and facilities.

The program remains flexible. Each season changes are made in an effort to improve and attract more participants. Volunteer leadership played a really important role, particularly in the new programs offered in 1971.

**HOCKEY** — Hockey at all levels is increasing in popularity throughout the U.S.A. This past year both our junior hockey and senior hockey programs experienced tremendous improvement. Mr. Colin Sutherland, a former UNH varsity hockey player, gave our junior program outstanding leadership. The youngsters learned new skating skills as well as many fundamentals of the game. A game against Gorham at the Notre Dame Arena in Berlin highlighted this first season.

More hockey, this time for older high school boys and young adults, began in December. The Lancaster Colonels joined the Berlin Recreation League and later also joined the Lyndonville Men's League. A fund raising drive, headed by Samson, made possible the purchase of uniforms and equipment. Lancaster merchants, clubs, businessmen and individuals made generous donations.

**WRESTLING** — James Hoverman, Dr. Roy Brewster and members of the WMRHS wrestling team provided leadership for a junior program during March and April. This fall, Mr. Robert Sinclair, an All-American wrestler while at Springfield College, took over the leadership of the junior program. Wrestling is gaining rapidly in popularity and all credit must go to the enthusiastic leadership.

**MEN'S SOCCER** — Lancaster joined the new New Hampshire Soccer League last summer. The team consisted of high school boys and recent graduates. This recreation activity was conducted at WMRHS field because of the already heavy schedule of activities at the Community Field. Lancaster, after leading for most of

the first half, lost to a strong Goffstown team in a playoff for the division championship. More interest seems to be developing in other North Country towns and hopes are high for a North Country League next summer with games played week nights.

**BASEBALL** — Sam Evans coached Lancaster's new team in the North Country 16 & under league giving boys who had graduated from the Babe Ruth program another year of summer baseball. We fielded one Babe Ruth team in the White Mountain League, had our four team Little League which is sponsored by local service clubs and the peewee program of fundamentals was enthusiastically attended by many aspiring big leaguers.

**BASKETBALL** — Two new programs were initiated, a summer 4 team league for high school boys with the games played at the WMRHS gym and a team for boys not playing high school ball this winter coached by Dave Haas. The junior high team continued its record of success with a 21-2 record. The 12 and under team finished second in the North Country tourney ending its two year string of championships.

**KICK, KICK, THROW & HEAD CONTEST** — A contest using a soccer ball patterned after Ford's PP&K football skill contest was sponsored by the Bradley Council of the Knights of Columbus. Soccer balls were awarded to the top two in each of 8 age groups and soccer shin pads to all third place finishers. Forty-five boys participated.

**HALLOWEEN** — We feel the Halloween program is one of the best offered anywhere. The huge attendance and the continued interest by local youth helping conduct the different activities makes all the work worthwhile. Special mention should be made of the Noyes Lecture Fund for sponsoring the dance making admission free to all.

**RECREATION CLASSES** — Our efforts to get all Lancaster youth involved in a recreation program on a weekly basis received a giant boost this fall when, with the cooperation of Principal Leonard Hall, recreation gym classes were schedule for all students in grades 3-8. Each group was scheduled for one hour per week, and after all activity periods were full, Mr. Hall and his teachers shuffled activity period for two groups of girls in order that they could participate. Cooperation by the school department officials in many of our programs is much appreciated.

**GRAND PRIX COMMITTEE DANCE** — The Grand Prix Committee sponsored a teen dance in honor of the WMRHS soccer team which was runner-up in the State Tournament. This free dance set a new attendance record and did much to improve school spirit.

**SENIOR CITIZENS** — The Col. Town “Jolly Seniors” enjoyed an active year. Highlights included a trip via the Col. Town bus to Sturbridge Village, a joint meeting with the Gilman and Littleton Clubs, foliage tour, entertaining three bus loads of senior citizens from Brunswick, Me. who were on a foliage tour and attending the Weathervane Theater. This group of women earn all their own funds by putting on dinners and special events and from their pool table in the game room.

**ADULT BRIDGE & ART** — Adult bridge lessons were offered for the first time. The first six week session proved so popular another session followed. Lessons in oil painting, began in 1970, resumed in the fall. Enthusiastic response made it necessary to split the group and offer the course on two nights.

**PLAY SCHOOL** — The pre-school program held mornings at the Community House had 15 youngsters last year. When the program began this fall, 27 children were registered. This self-supporting program offers pre-school children an opportunity to adjust to a school routine prior to attending kindergarten.

**FACILITIES** — Major facility renovation included replacing the pool bathhouse floor. All the work was done by recreation maintenance man Ed Rosebrook. What started as just replacing the floor boards, ended with new underpinning all around the bathhouse, new cement foundation to hold the inner walls and floor beams, replacement of much of the piping and some new siding. The front porch of the Community House was rebuilt, the side entrance door was replaced with double plexiglass doors and new lights were installed in the game room and half of the library. New equipment included a merry-go-round, jungle gym and swinging bench for the playground, new uniforms for the soccer and basketball teams and goals for the hockey rink. One half of the hall roof at the Community Camp was shingled with the other half to be done in 1972. Attendance at the Camp was up 500 to 5,307.

We would like to express our sincere appreciation to each person who has served on our recreation staff during the past year. Their role, whether it was maintenance leadership or supervision, played an important part in the successes the Col. Town Recreation Program experienced. Thanks also to the volunteers who made possible several new quality programs and to the Spending Committee members for their guidance and support.

LOUIS F. LEAVER  
Superintendent of Recreation

# Colonel F.L. Town Income Spending Committee

## TREASURER'S REPORT

For the Year Ending December 31, 1971

Balance on checking acct. 1/1/71 \$18,624.55

**INCOME:**

Col. Town Trust Fund . . . . .	\$57,645.25	
House Fees . . . . .	294.60	
Camp Fees . . . . .	244.40	
Pool . . . . .	2,323.50	
Appropriation from town . . . . .	1,200.00	
Special Activities . . . . .	4,715.57	
Transfer from Scholarship Fund . . . . .	2,000.00	
Rotary Club . . . . .	150.00	
Miscellaneous Items . . . . .	308.46	
		68,881.78
Transfer from Savings Account ,		5,000.00
		\$92,506.33

**Savings Account:**

Balance 1/1/71 . . . . .	5,448.12	
1/11/71 Transfer from Check. acct.	6,000.00	
		11,448.12
8/27/71 Transf. to checking acct.	5,000.00	
		6,448.12
Interest 1971 . . . . .	474.50	
		6,922.60

**DISBURSEMENTS:**

**Appropriations:**

Girl Scouts . . . . .	200.00	
Demolay Basketball tourney . . . . .	50.00	
Red Cross - training film . . . . .	235.00	
Weeks Mem. Library - juvenile dept	1,600.00	
		2,085.00
Wages and Salaries . . . . .		27,904.10
Insurance . . . . .		3,908.95
Capital Expenditures . . . . .		4,672.53
Maintenance and repairs . . . . .		1,418.10

Supplies house . . . . .	732.19
Supplies office . . . . .	132.21
Heat . . . . .	1,424.60
Light and Power . . . . .	977.77
Telephone . . . . .	625.96
Camp . . . . .	952.80
Field . . . . .	1,648.61
Pool . . . . .	3,456.35
Skating Rink . . . . .	730.49
Recreation . . . . .	3,226.62
Special Activities . . . . .	2,697.45
Blue Cross - Shield . . . . .	619.44
Retirement . . . . .	1,038.52
Soc. Sec. withheld . . . . .	1,536.72
Col. Town Share Social Security . . . . .	1,536.73
Income Tax Withheld . . . . .	2,881.85
Miscellaneous . . . . .	<u>1,604.91</u>
Total Expenditures . . . . .	\$65,811.90
Transfer to Savings Account . . . . .	6,000.00
Checkbook Balance 1/1/72 . . . . .	<u>20,694.43</u>
	<u>\$92,506.33</u>

Respectfully submitted,

GRACE M. LEE  
Treasurer



# Colonel Town Scholarship Fund

## COL. F. L. TOWN TRUST FUND For The Year Ended December 31, 1971

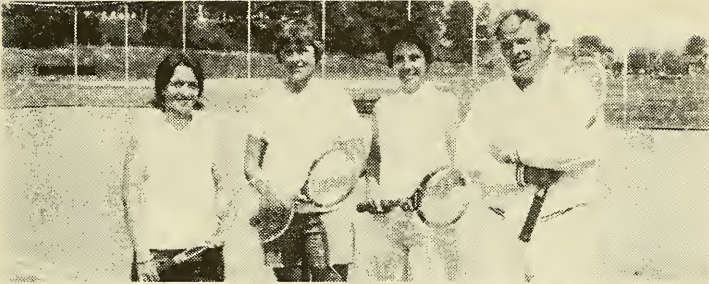
Investments, Dec. 31, 1970 . . . . .		\$1,025,965.34
Income from Investments . . . . .		58,279.58
Profit on securities sold or exchanged		<u>3,943.63</u>
		<u>\$1,088,188.55</u>
Paid to Col. F.L. Town Spend. Com. \$	57,645.25	
Administration Expense . . . . .	634.33	
Investments, December 31, 1971 .	<u>1,029,908.97</u>	
		<u>\$1,088,188.55</u>
Original Trust Fund (1926) . . . . .		\$ 335,022.50
Profits . . . . .		<u>743,075.97</u>
		\$1,078,098.47
Losses . . . . .		<u>48,189.50</u>
		<u>\$1,029,908.97</u>

RAYMOND J. CARR

Respec: Treasurer



WRESTLING COACH JIM HOVERMAN DEMONSTRATES DURING THE JUNIOR WRESTLING WORKOUT.



LANCASTER TENNIS ASSOCIATION MEMBERS PROVIDED INSTRUCTION FOR BOTH THE JUNIOR PROGRAM AND THE ADULT BEGINNER CLASS. L-R, MARY SLOAT, JOYCE HALL, ANN HUTCHINSON AND DON BACHER, CHIEF INSTRUCTOR.



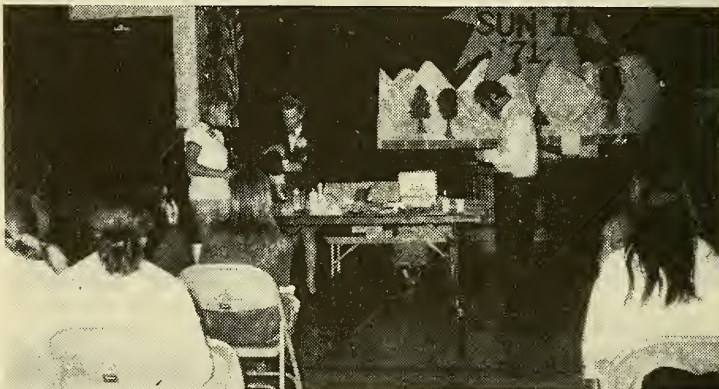
GIRLS SOFTBALL RESUMED IN 1971 WITH ELLIE EMERY COACHING IN GAMES WITH LITTLETON AND FRANCONIA.



LANCASTER SOCCER TEAM PARTICIPATED IN THE NEWLY FORMED NEW HAMPSHIRE SUMMER LEAGUE FINISHING TIED FOR 1ST IN ITS DIVISION.



HOCKEY RECEIVED A BIG BOOST WHEN COLIN SUTHERLAND VOLUNTEERED TO INSTRUCT IN THE LANCASTER JUNIOR PROGRAM.



MRS. RUTH TAPPLY CONDUCTING THE CRAFTS SESSION OF THE NORTH COUNTRY PLAYGROUND LEADERS WORKSHOP HELD ANNUALLY IN JUNE AT THE COMMUNITY HOUSE.



DR. PHIL PAGE EXPLAINS THE WORKINGS OF HIS ANIMAL HOSPITAL TO THE COL. TOWN PLAY SCHOOL CHILDREN.





THE COL. TOWN SENIOR CITIZENS PAUSE IN FRONT OF THEIR BUS WHILE IN GILMAN FOR A JOINT MEETING WITH THE VERMONT CLUB.



TRACK IS KING FOR A DAY ONCE EACH SUMMER WHEN THE COL. TOWN RECREATION PROGRAM PLAYS HOST TO THE NORTH COUNTRY RECREATION DEPARTMENTS TRACK MEET. LANCASTER YOUTH MUST LIKE TO RUN ON THEIR HOME FIELD AS THEY HAVE TAKEN FIRST PLACE ALL FOUR YEARS OF THE MEET.

# Investments as of December 31, 1971

## Deposits

Siwooganock Guaranty Savings Bank, Lancaster, N. H. . . . .	\$ 8,897.12
--	-------------

## Bonds

30,000.00	U.S. Treasury Notes; 7¾% due 5/15/73 . . . . .	\$30,000.00
25,000.00	U.S. Treasury Bonds 4 1/8% due 11/15/73 . . . . .	25,000.00
25,000.00	U.S. Treasury Bonds 4 1/8% due 2/15/74 . . . . .	24,921.88
7,500.00	U.S. Treasury Bonds 3 7/8% due 11/15/74 . . . . .	7,500.00
35,000.00	U.S. Treasury Notes 5¾% due 11/15/74 . . . . .	34,860.00
8,000.00	U.S. Treasury Notes 5¾% due 2/15/75 . . . . .	8,068.00
40,000.00	U.S. Treasury Notes 6½% due 5/15/76 . . . . .	39,562.80
25,000.00	U.S. Treasury Notes 8% due 2/15/77 . . . . .	25,000.00
11,000.00	U.S. Treasury Notes 6¼% due 1/15/78 . . . . .	11,000.00
42,000.00	U.S. Treasury Notes 6% due 11/15/78 . . . . .	41,870.91
2,500.00	Am. Tel. & Tel. Co. 8¾% due 5/15/2000 . . . . .	2,672.50
15,000.00	Consolidated Edison Co. of N.Y. 9 3/8% due 9/15/2000 . . . . .	15,000.00
25,000.00	Fed. Nat'l. Mortg. Assn. 5.45% due 4/1/77 . . . . .	23,500.00
25,000.00	Fed. Nat'l. Mortg. Assn. 5.20% due 1/19/82 . . . . .	23,562.50
16,000.00	Northern Ind. Pub. Serv. Co. 4½% due 4/15/93 . . . . .	16,000.00
20,000.00	Ohio Edison Company 9¼% due 5/1/2000 . . . . .	20,000.00



20,000.00	Pacific Tel. & Tel. Co. 5 1/8% due 8/1/80 . . . .	20,000.00
15,000.00	Phil. Electric Company 5% due 10/1/89 . . . . .	15,000.00
20,000.00	Southern Cal. Edison Co. 4 3/4% due 7/1/82 . . . . .	20,000.00
10,000.00	Southern Pacific Co. Oregon Lines 4 1/2% due 3/1/77 . . . . .	10,000.00
20,000.00	Southern Pacific Co. Equipment Trust 5 1/8% due 4/1/78 . . . .	<u>18,656.60</u>

\$ 432,175.19

### Stocks

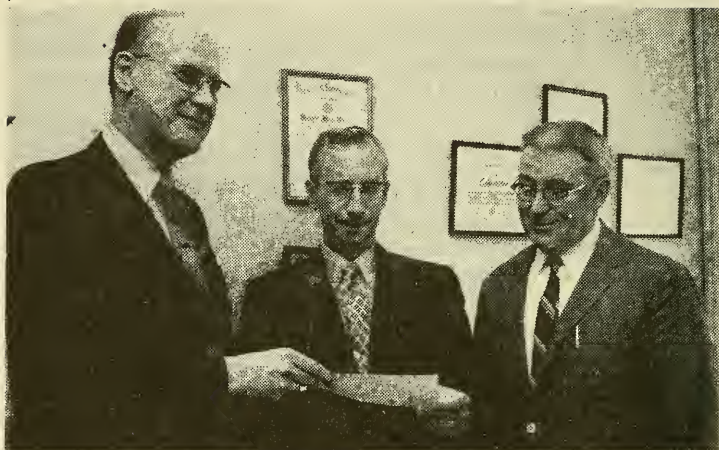
700 shs.	American Tel. & Tel. Co.	\$36,155.42
600 shs.	Bank of New York Co.Inc	28,195.05
1621 shs.	Chemical Fund, Inc. . . . .	25,003.86
1075 shs.	Cincin. Gas & Electric Co.	25,511.68
700 shs.	Consumers Power Co. . . . .	24,213.36
600 shs.	Duquesne Light Co. . . . .	17,776.88
3176.752 shs.	Eaton & Howard Balanced Fund . . . . .	12,188.18
1000 shs.	Fed. Nat'l. Mortg. Assn.	16,989.59
694 shs.	First Nat'l. Boston Corp.	16,616.27
200 shs.	Florida Power & Light Co.	14,382.28
500 shs.	General Motors Corp. . . . .	41,749.01
931.187 shs.	Investors Stock Fund, Inc. . . . .	19,906.03
1000 shs.	Iowa Power & Light Co.	27,357.50
1000 shs.	Marine Midland Bks., Inc.	37,375.00
500 shs.	Montana Dakota Util. Co.	15,107.20
3367 shs.	Nation Wide Sec. Co., Inc.	16,440.78
500 shs.	New Engl. Tel & Tel Co.	22,133.71
970 shs.	Ohio Edison Co. . . . .	23,650.77
770 shs.	Peoples Gas Company . . . . .	27,308.81
600 shs.	Phil. Electric Company	13,010.28
2637 shs.	Puritan Fund, Inc. . . . .	27,100.00
500 shs.	Smith, Kline & French Lab	20,320.65
437 shs.	Southern N. Engl. Tel.Co.	23,533.34
630 shs.	Union Electric Company	15,221.07
726 shs.	Wisc. Electric Power Co.	17,538.19
1300 shs.	Wisc. Public Service Co.	<u>24,051.75</u>

588,836.66

\$1,029,908.97

# Report of Trust Fund

TOWN OF LANCASTER, N. H.  
FOR THE YEAR ENDED DECEMBER 31, 1971



HUGH GALBRAITH, ADMIN. OF THE ESTATE OF LYMAN W. BLANDIN, PRESENTING CHECK TO TRUSTEES OF TRUST FUNDS, LAURANCE BRYAN AND DANIEL TRULAND, THUS ESTABLISHING THE LYMAN W. BLAND FUND.

Cash on hand, December 31, 1970 \$ 1,676.78

### Receipts

Income from Investments . . . . . 22,217.26

\$23,894.04

### Expenditures

Rev. J. K. O'Connor Cemetery . . . \$ 883.00

Summer Street Cemetery:

    Cemetery Trust      6,510.66

    Stevens             5,913.16      12,423.82

Treasurer, Weeks Memorial Library      2,065.14

Treasurer, Lancaster School District      188.21

Treasurer, Emmons Smith Fund . . .      2,082.16

Glenn S. Sheridan, Historical Trust      19.57

Cost of Transf. Blandin Fund Sec. .      62.50

Treasurer, Blandin Fund . . . . . 4,221.80

Town of Lancaster, Care of Cross Park	300.40
Northland Tree Services, Planting Trees	488.30

22,734.90

Cash on Hand, December 31, 1971

\$ 1,159.14

### ASSETS

#### Deposits

Siwooganock Guaranty Sav. Bank	\$99,110.04
Lancaster National Bank, Check. acct	1,159.14
Lancaster National Bank, Sav. acct.	<u>4,361.71</u>

\$104,630.89

#### Bonds:

10,000 U.S. Treasury Bonds, 6½% due 2/15/76 . . . . .	10,068.78
3,000 U.S. Treasury Bonds, 6% due 5/15/75 . . . . .	3,028.39
3,500 U.S. Treasury Bonds, 2½% due 6/15/72 . . . . .	3,500.00
5,000 U.S. Treasury Bonds, 6½% due 5/15/76 . . . . .	5,000.00
9,500 U.S. Treasury Bonds, 3½% due 11/15/80 . . . . .	9,702.73
2,000 Niagara Mohawk Power Co., 4½% due 11/1/91 . . . . .	1,997.50
50,000 Fed. Nat'l. Mortg. Bonds, 8.1% due 9/10/73 . . . . .	50,196.54
10,000 Fed. Nat'l. Mortg. Bonds, 7.8% due 9/10/74 . . . . .	<u>10,044.06</u>

93,538.00

#### Stocks:

500 shs. American Tel. & Tel. . .	22,435.00
100 shs. Concord Electric Co. . .	6,780.00
2158 shs. Eaton & Howard Bal. F.	8,119.87
1059 shs. Eaton & Howard Inc. F.	6,004.53
242 shs. Consumers Power Co. Com.	8,876.30
3497 shs. Fidelity Fund, Inc. . . .	7,035.37
276 shs. First Nat'l. Bank of Boston	6,798.12
136 shs. First Nat'l. City Corp. N.Y.	5,847.00
200 shs. Green Mt. Power Co.	4,150.00
200 shs. Hanover Insurance Co.	3,275.00
42 shs. Lancaster National Bank	2,975.00
250 shs. Libbey Owens Ford . . .	8,715.94

1142 shs.	Manufacturers Han. Trust	9,830.16	
4710 shs.	National Investors Corp.	4,359.68	
2213 shs.	Nation Wide Securities	9,260.35	
300 shs.	N.Y. State Elec. & Gas C.	12,870.75	
2203 shs.	Puritan Fund, Inc. . . .	23,994.78	
6 shs.	Siwooganock Gua. Sav. Bk.	600.00	
480 shs.	Southern Cal. Water Co.	3,450.00	
200 shs.	United States Trust Co.	7,400.00	
200 shs.	Upper Penninsula . . .	<u>4,025.00</u>	
			<u>166,802.85</u>
	Total Assets . . . . .		<u><u>\$364,971.74</u></u>

### LIABILITIES

Blandin Trust Principal . . . . .	\$ 62,534.14	
Cemetery Trust, Principal . . . . .	114,100.28	
Cemetery Trust, Unexpended Income	487.45	
Helen Cross Wilder Den. Trust, Princ.	2,631.57	
Helen Cross Wilder Den. Trust, Un. Inc.	945.78	
George M. Stevens Trust, Principal .	64,063.31	
Library Trust, Principal . . . . .	24,879.47	
School Trust, Principal . . . . .	2,153.95	
Emmons S. Smith Trust, Principal .	25,671.02	
Historical Trust, Principal . . . . .	557.20	
James L. Dow Tree Fund, Principal	4,233.21	
James L. Dow Tree Fund, Unexp. Inc.	225.91	
Monahan Public Health Nursting Trust Fund, Principal . . . . .	716.74	
Cap. Reserve Fund, Town of Lancaster Principal . . . . .	24,961.21	
Cap. Reserve Fund, Water Dept., Principal . . . . .	20,859.96	
Cap. Reserve Fund, Fire Dept., Principal . . . . .	11,588.83	
Cap. Reserve Fund, W.M.R.S.D., Principal . . . . .	<u>4,361.71</u>	
Total Liabilities . . . . .		<u><u>\$364,971.74</u></u>

### TRUST FUND RECORD

#### Cemetery Trust

Principal, December 31, 1970 . . .	\$112,650.28	
Unexpended Income, Dec. 31, 1970	<u>1,746.03</u>	
		\$114,396.31

Receipts:		
New Trust Funds . . . . .	1,450.00	
Income from Investments . . . . .	<u>7,420.21</u>	8,870.21
		<u>123,266.52</u>
Expenditures:		
Summer Street Cemetery . . . . .	7,795.79	
Rev. J. K. O'Connor . . . . .	<u>883.00</u>	8,678.79
		<u>114,587.73</u>
Principal, December 31, 1971 . . .	114,100.28	
Unexpended Income, Dec. 31, 1971	<u>487.45</u>	<u>\$114,587.73</u>

**Helen Wilder Cross Dennison Trust**

Principal, December 31, 1970 . . .	2,631.57	
Unexpended Income, Dec. 31, 1970	<u>1,008.40</u>	3,639.97

Receipts:		
Income from Investments . . . . .		<u>237.78</u>
		3,877.75

Expenditures:		
Town of Lancaster, Care of Cross Park		<u>300.40</u>
		<u>3,577.35</u>

Principal, December 31, 1971 . . .	2,631.57	
Unexpended Income, Dec. 31, 1971	<u>945.78</u>	<u>3,577.35</u>

**George M. Stevens Trust**

Principal, December 31, 1970 . . .		64,063.31
------------------------------------	--	-----------

Receipts:		
Income from Investments . . . . .		<u>5,913.16</u>
		69,976.47

Expenditures:		
Summer Street Cemetery . . . . .		<u>5,913.16</u>
Principal, December 31, 1971 . . .		<u>64,063.31</u>

**Emmons S. Smith Trust**

Principal, December 31, 1970 . . .		\$ 25,671.02
------------------------------------	--	--------------

Receipts:		
Income from Investments . . . . .		<u>2,082.16</u>
		27,753.18

Expenditures:	
Treasurer, Emmons Smith Fund	<u>2,082.16</u>
Principal, December 31, 1971 . . .	<u><u>25,671.02</u></u>

#### Historical Trust

K.B. Fletcher Fund, Principal, Dec. 31, 1970	557.20
Receipts:	
Income from Investments . . . . .	<u>19.57</u>
	576.77

Expenditures:	
Historical Committee . . . . .	<u>19.57</u>
Principal, December 31, 1971 . . .	<u><u>557.20</u></u>

#### James L. Dow Tree Fund

Principal, December 31, 1970 . . .	\$ 4,233.21	
Unexpended Income, Dec. 31, 1970	<u>540.93</u>	4,774.14

Receipts:	
Income from Investments . . . . .	<u>173.28</u>
	4,947.42

Expenditures:	
Northland Tree Serv., Planting Trees	<u>225.91</u>
	<u><u>4,459.12</u></u>

Principal, December 31, 1971 . . .	4,233.21	
Unexpended Income, Dec. 31, 1971	<u>225.91</u>	<u><u>4,459.12</u></u>

#### Library Trust

Principal, December 31, 1970 . . .	\$ 24,879.47
------------------------------------	--------------

Receipts:	
Income from Investments . . . . .	<u>2,065.14</u>
	26,944.61

Expenditures:	
Treasurer, Weeks Memorial Library	<u>2,065.14</u>
Principal, December 31, 1971 . . .	<u><u>24,879.47</u></u>



### School Trust

Chapin C. Brooks Fund, Principal, Dec. 31, 1970	2,153.95
Receipts:	
Income from Investments . . . . .	188.21
	2,342.16
Expenditures:	
Treasurer, Lancaster School District	188.21
Principal, December 31, 1971 . . .	2,153.95

### The Lyman W. Blandin Fund

Principal, December 31, 1970 . . .	62,534.14	
Unexpended Income, Dec. 31, 1970	140.00	
		62,674.14
Receipts:		
Income from Investments . . . . .	4,144.30	4,144.30
		66,818.44
Expenditures:		
Cost of Transferring Securities	62.50	
Lyman Blandin Fund . . . . .	4,221.80	4,284.30
Principal, December 31, 1971 . . .		62,534.14

### Alice C. Monahan Public Health Nursing Service Trust Fund

Principal, December 31, 1970 . . .	599.60	
Unexpended Income, Dec. 31, 1970	47.80	
		647.08
Receipts:		
Income from Investments . . . . .	33.66	
Additions to Principal . . . . .	36.00	69.66
		716.74
Expenditures:		
		- 0 -
Principal, December 31, 1971 . . .		716.74

### Capital Reserve Fund - Water Department

Principal, December 31, 1970 . . .		17,950.34
Receipts:		
Income from Investments . . . . .	909.62	
Additions to Principal . . . . .	2,000.00	2,909.62
		20,859.96
Expenditures:		
		- 0 -
Principal, December 31, 1971 . . .		20,859.96

**Capital Reserve Fund - Town of Lancaster**

Principal, December 31, 1970 . . .		20,904.80
Receipts:		
Income from Investments . . . . .	1,056.41	
Additions to Principal . . . . .	3,000.00	
		4,056.41
		24,961.21
Expenditures:		
		- 0 -
Principal, December 31, 1971 . . .		24,961.21

**Capital Reserve Fund - Fire Department**

Principal, December 31, 1970 . . .		\$ 9,130.45
Receipts:		
Income from Investments . . . . .	458.38	
Additions to Principal . . . . .	2,000.00	
		2,458.38
		11,588.83
Expenditures:		
		- 0 -
Principal, December 31, 1971 . . .		11,588.83

**Capital Reserve Fund - W.M.R.S.D.**

Principal, December 31, 1970 . . .		5,666.82
Receipts:		
Income from Investments . . . . .		194.89
		5,861.71
Expenditures:		
White Mts. Regional School District		1,500.00
Principal, December 31, 1971 . . .		4,361.71

# Report of Audit

---

## SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen  
Lancaster, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lancaster for the fiscal year ended December 31, 1971, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audits must be given to the Town Clerk for retention as part of the permanent records.

### SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, District Court, Colonel F. L. Town Fund, Weeks Memorial Library, Summer Street Cemetery and Bi-Centennial Committee Fund.

The accounts of the Trustees of Trust Funds for the fiscal year 1971 had not been completed prior to the completion of this audit. These accounts, therefore, were not audited during the course of our examination. These records will be examined by this Division at a later date, and a supplemental report of the condition of the Trust Funds at December 31, 1971 will be submitted to your Board.

### FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets - December 31, 1970 and December 31, 1971: (Exhibit A-1)

Comparative Balance Sheets - as of December 31, 1970 and December 31, 1971, are presented in Exhibit A-1. As indicated therein, the Current Surplus of the Town increased by \$2,684.08, from \$31,073.09 at December 31, 1970 to \$33,757.17 at December 31, 1971.

Analysis of Change in Current Financial Condition: (Exhibit A-2)

An analysis of the change in current financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increase in Current Surplus:	
Net Budget Surplus (Exhibit A-4)	\$14,987.37
Decrease in Current Surplus:	
Surplus Used to Reduce	
Tax Rate . . . . .	11,200.00
Decrease in Accounts Receivable (Adjustments)	<u>1,103.29</u>
	<u>12,303.29</u>
Net Increase in Current Surplus	<u>\$ 2,684.08</u>

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1971, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a net unexpended balance of appropriations of \$5,473.25 plus a revenue surplus of \$9,514.12 resulted in a net budget surplus of \$14,987.37.

Capital Projects Fund:

Comparative Balance Sheets - December 31, 1970 and December 31, 1971: (Exhibit A-5)

Comparative Balance Sheets showing the financial condition of the Capital Projects Fund - as of December 31, 1970 and December 31, 1971 - are presented in Exhibit A-5.

Total capital projects fund resources at December 31, 1971 consisted of cash in bank of \$1,118.42 and authorized but unissued sewer construction bonds totalling \$2,170,000.00.

Liabilities of this fund at the end of the fiscal year included the sum of \$111,862.17 due to the General Fund for sewer construction expenditures paid there from during 1970 and 1971, and outstanding bond anticipation notes of \$171,000.00. These notes were issued during 1971 under the provisions of R.S.A. 33:7-a. The foregoing liabilities will be paid from the proceeds of the sale of the sewer bonds previously mentioned.

Unexpended balances of sewer construction appropriations at December 31, 1971, were \$1,888,256.25.

### **Long Term Indebtedness:**

Comparative Balance Sheets - December 31, 1970 and December 31, 1971: (Exhibit A-6)

Comparative Balance Sheets of the outstanding long term indebtedness of the Town as of December 31, 1970 and December 31, 1971, are contained in Exhibit A-6. As indicated therein, the long term debt of the Town decreased by \$10,000.00 during 1971, from \$13,000.00 to \$3,000.00. Matured long term notes of \$10,000.00 were paid during the fiscal year.

Statement of Debt Service Requirements: (Exhibit A-7)

A statement showing annual debt service requirements (principal and interest) as of December 31, 1971, is presented in Exhibit A-7.

## **TREASURER**

### **General Fund:**

Classified Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of general fund receipts and expenditures for the fiscal year ended December 31, 1971, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1971, is indicated in Exhibit B-2.

E.D.A. Sewer Project Fund - \$843.75: (Exhibit B-3)

E.P.A. Sewer Project Fund - \$274.67: (Exhibit B-4)

Statements showing the activity in the above accounts during 1971 are presented in Exhibits B-3 and B-4. Fund balances as indicated above were on deposit in the Lancaster National Bank at December 31, 1971.

## **AUDIT PROCEDURE**

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. Consequently, the amounts of uncollected and unredeemed taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

## GENERAL COMMENTS

### Unredeemed Taxes:

As disclosed in Exhibit C-2, the balance of unredeemed taxes due the Town at December 31, 1971, on account of the levies of 1968 and 1967 amounted to \$2,348.74.

Inasmuch as the statutory two-year redemption period provided by law (R.S.A. 80:32) has expired on these tax liens, the Collector should transfer title of the real estate involved by executing deeds to the Town in accordance with the provisions of R.S.A. 80:38.

### Uncollected Taxes:

At December 31, 1971, there remained uncollected delinquent taxes amounting to \$3,348.44 on the Collector's tax warrants on account of the levies of 1969 and prior years, computed as follows:

Levies of	Uncollected Taxes
1969	\$1,088.10
1968	1,395.76
1967	725.98
1966	86.70
1965	51.90
	<hr/>
	<u>\$3,348.44</u>

In accordance with good business practices, the Selectmen should review the Collector's unpaid tax lists for the above levies to determine the collectibility of delinquent taxes contained therein. All taxes, which in the opinion of the Selectmen have become uncollectible, should be abated in the ensuing year in order to clear the records of the Tax Collector. The inclusion of uncollectible items in financial reports results in the misstatement of current financial conditions of the Town.

### Water Department:

#### General Accounting System Recommended:

The existing accounting system of the municipal water department is inadequate in that it does not reflect accurately the actual financial condition of the department at the end of each fiscal period or the results of operations. This is because the accounting records consist essentially of accounts receivable records and summary records of receipts and expenditures. Plant, property and other proprietary accounts are not maintained; consequently, there are no accounting controls over the physical assets of the department. Furthermore, the accounts are kept on a cash basis. This method of accounting does not disclose operating results properly, because revenues are recorded only when received, and conversely, expenses are recognized only when paid.



The accounts of the Water Department should be operated as an entity separate from other municipal activities. Accounting and management controls should be established and maintained not only over unpaid water rents, but over all other resources and assets of the department. The accounting system should provide for the evaluation of the results of operations. Depreciation expense, which is a major expense factor in utility operations, should be taken into consideration in determining annual operating expenses.

To accomplish this, it is recommended that a complete general accounting system be adopted to record the fiscal affairs of the department. This system should conform closely to those recommended for enterprise funds of this nature. In addition, the books should be kept on an accrual basis, i.e., revenues should be recorded when earned and expenditures when incurred. Thus, financial statements issued thereafter will disclose true operating results and a correct financial condition at the close of each accounting period. In addition, accounting and management controls will be improved.

The existing records, it should be asserted, were found to be properly maintained. All entries required under the present system of accounting were duly and properly recorded.

#### **Auditors' Findings and Recommendations:**

It is noted that the auditors' summary of findings and recommendations, which were part of our audit report covering the examination of the town records for the fiscal year 1970, were not printed in their entirety in the 1970 Town Report.

In this connection, your attention is directed to the provisions of R.S.A. 71:27-a. This statute stipulates that such findings shall be published in the annual town reports. The complete text of the letter of transmittal must be published. The Exhibits included in the audit reports submitted by this Division may be published at the discretion of your board. It is not required, however, that the latter be published.

If the auditors' findings and recommendations are not all published as required, the Tax Commission at the expense of the Town, may cause such summary to be published separately or in a newspaper having a general circulation in the town.

#### **Conclusion:**

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

## 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, 1971.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Lancaster at December 31, 1971, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Frederick E. Laplante  
Director  
DIVISION OF MUNICIPAL  
ACCOUNTING - STATE TAX  
COMMISSION

**COMPARATIVE BALANCE SHEETS – GENERAL FUND**

As of December 31, 1970 and December 31, 1971

Assets	December 31, 1970	December 31, 1971
<b>Cash:</b>		
In hands of Treasurer \$	192,429.17	\$ 217,778.82
Charge and Petty C. F.	145.00	145.00
200th Ann. Fund . . . . .	<u>270.52</u>	<u>284.23</u>
	192,844.69	218,208.05
<b>Bonds Author. - Unissued</b>	2,170,000.00	2,170,000.00
<b>New Water Supply (Contra)</b>	150,000.00	
<b>Cap. Reserve Funds (Contra)</b>	47,985.59	
<b>Accounts Due Town</b>		
<b>From State of N. H.:</b>		
State & Federal Lands	238.73	
Head Tax Commission	296.00	
Bounties . . . . .		1.00
<b>Other Sources:</b>		
Uncol. Water & Meter		
rents . . . . .	6,959.58	6,058.29
Accts. Rec. - General	2,678.65	3,546.05
Due from Sewer Const.		
Fund . . . . .	<u>71,072.73</u>	<u>111,862.17</u>
	81,245.69	121,467.51
<b>Unredeemed Taxes -</b>		
<b>  Exhibit (C-2)</b>	32,968.97	36,830.49
<b>Uncollected Taxes:</b>		
<b>  Exhibit (C-1)</b>	93,693.82	102,576.88
<b>Uncollected State Head Taxes:</b>		
Current Year . . . . .	1,985.00	
Prior Yrs. . . . .	<u>390.00</u>	<u>338.20</u>
	2,375.00	338.20
<b>Total Assets . . . . .</b>	<u><u>\$2,771,113.76</u></u>	<u><u>\$2,649,421.13</u></u>

## LIABILITIES

December 31, 1970

December 31, 1971

<b>Appropriations Forwarded:</b>		
Exhibit A-3	21,730.77	13,542.99
<b>Security Deposit on Tax Timber:</b>		
		50.00
<b>Prepayment of 1972 Property Tax:</b>		
		21.20
<b>Capital Projects Funds (Sewer Proj.)</b>		
Unexp. bal. of sewer		
Const. Approp.	2,098,927.27	1,887,137.83
Due General Fund	71,072.73	111,862.17
Bond Anticipation Notes Payable	171,000.00	
	2,170,000.00	2,170,000.00
<b>New Water Supply (Contra)</b>		
	150,000.00	
<b>200th Anniversary Fund</b>		
	270.52	284.23
<b>Due State of N. H.:</b>		
<b>State Head Taxes:</b>		
Uncollected . . . . .	1,985.00	
Collected - Not Remit.	2,980.50	
<b>Resident Taxes:</b>		
Uncollected . . . . .		1,621.80
<b>2% Bond &amp; Debt Ret. Tax:</b>		
Uncollected . . . . .	83.11	73.06
Collected - Not Remit.	5.18	70.68
	5,053.79	1,765.54
<b>School District Tax Payable</b>		
	345,000.00	430,000.00
<b>Capital Reserve Funds (Contra)</b>		
	47,985.59	
Total Liabilities . . . . .	\$2,740,040.67	\$2,615,663.96
Current Surplus . . . . .	31,073.09	33,757.17
Total Liabilities & Current Surplus	\$2,771,113.76	\$2,649,421.13

**CLASSIFIED STATEMENT OF RECEIPTS AND EXPENDITURES**  
**Fiscal Year Ended December 31, 1971**

**RECEIPTS:**

**Current Revenue:**

**From Local Taxes:**

**Current Year:**

Property Taxes . . . . .	\$679,376.65	
Resident Taxes . . . . .	11,036.00	
National Bank Stock Taxes . . . .	1,315.18	
Yield Taxes . . . . .	281.29	
	<u>281.29</u>	\$692,009.12

**Prior Years:**

Property Taxes . . . . .	89,245.93	
Poll Taxes . . . . .	572.00	
Yield Taxes . . . . .	142.74	
State Head Taxes . . . . .	1,721.80	
	<u>1,721.80</u>	\$ 91,682.47

Tax Sales Redeemed . . . . .	38,774.16	
Interest on Taxes . . . . .	6,168.41	
State Head Tax Penalties . . . . .	170.50	
Residence Tax Penalties . . . . .	39.00	
	<u>39.00</u>	\$828,843.66

**From State of N. H.:**

Interest and Dividends Tax . . . . .	15,223.87	
Railroad Tax . . . . .	449.94	
Savings Bank Tax . . . . .	3,705.28	
Rooms & Meals Tax . . . . .	14,122.07	
6% Business Profits Tax . . . . .	85,259.41	
Road Toll Refunds . . . . .	1,674.83	
Town Road Aid . . . . .	4,365.90	
Highway Subsidy . . . . .	9,677.98	
Emergency Employment . . . . .	1,630.40	
Gov. Com. on Crime & Delinquency Communication System (Contra)	3,148.00	
Gov. Com. on Crime & Delinquency Alpha Home for Boys (Contra)	9,251.00	
State Owned Recreational Lands	292.30	
Reimb. a/c Old Age Assistance . . .	136.34	
Reimb. a/c State & Federal Lands	352.23	
Reimb. a/c Fighting Forest Fires . .	29.18	
Reimb. a/c Safety Officer . . . . .	2,158.88	
Reimb. a/c Radar Equipment . . . .	555.00	
	<u>555.00</u>	

\$152,032.61



**From Local Sources, Except Taxes:**

Dog Licenses . . . . .	701.80
Business Licenses, Permits & Fees	728.00
Motor Vehicle Permit Fees . . . . .	35,219.82
Rent of Town Property . . . . .	7,152.00
Parking Meter Income & Violations	5,771.43
Water Department Income . . . . .	31,474.76
District Court . . . . .	8,153.78
Interest on Investments . . . . .	791.08
Ambulance Fees . . . . .	7,538.50
Sale of Materials and Supplies . . .	829.35

98,360.52

**Total Current Revenue Receipts**

**\$1,079,236.79**

**Receipts Other Than Current Revenue:**

Proceeds of Tax Anticip. Notes (Contra)	310,000.00
Security Deposit - Timber Tax . . .	50.00
1972 Property Tax Prepayment . .	21.20

**Appropriation Credits:**

Town Office Adm. Expenses . . .	87.05
District Court . . . . .	40.00
Police Department . . . . .	443.75
Fire Department . . . . .	1,152.39
Sewer Maintenance . . . . .	58.40
Town Maintenance . . . . .	3,956.86
Old Age Assistance . . . . .	54.45
Town Poor . . . . .	114.75
Water Department . . . . .	500.59
Employees Ret. & Social Security	5,370.52
Hospitalization & Group Ins. . . .	976.23

12,754.99

322,826.19

**Total Receipts from All Sources**

**\$1,402,062.98**

**Balance - January 1, 1971 . . . . .**

**\* 192,429.17**

**GRAND TOTAL . . . . .**

**1,594,492.15**

**EXPENDITURES:****General Government:**

Town Officers' Salaries . . . . .	\$ 19,612.50	
Town Office Adm. Expense . . . . .	8,391.90	
Election and Registration Expenses . . . . .	402.75	
Municipal Court Expenses . . . . .	3,224.00	
Town Hall & Building Maintenance . . . . .	<u>7,867.97</u>	39,499.12

**Protection of Persons & Property:**

Police Department . . . . .	41,511.82	
Parking Meters . . . . .	5,368.10	
Fire Department, Incl. Forest Fires . . . . .	14,722.30	
Blister Rust and Care of Trees . . . . .	376.93	
Planning and Zoning . . . . .	196.20	
Insurance . . . . .	9,494.54	
Civil Defense . . . . .	11.10	
Bounties . . . . .	<u>1.00</u>	71,681.99

**Health and Sanitation:**

Health Dept., Including Hospitals . . . . .	10,085.00	
Vital Statistics . . . . .	301.00	
Sewer Maintenance . . . . .	1,562.21	
Dumps and Garbage Collection . . . . .	6,129.51	
Ambulance Service . . . . .	<u>4,003.82</u>	22,081.54

**Highways and Bridges:**

Town Road Aid . . . . .	910.30	
Town Maintenance . . . . .	97,957.76	
Street Lighting . . . . .	<u>11,199.76</u>	110,067.82

Libraries . . . . .		10,094.25
---------------------	--	-----------

**Public Welfare:**

Old Age Assistance . . . . .	13,535.71	
Town Poor . . . . .	<u>719.54</u>	14,255.25

**Patriotic Purposes:**

Memorial Day . . . . .	200.00	
Town History Committee . . . . .	<u>2.00</u>	202.00

**Recreation:**

Parks and Playgrounds . . . . .	4,766.73	
Conservation Commission . . . . .	<u>250.00</u>	5,016.73

**Public Service Enterprises:**

Water Department . . . . .	28,305.88
Cemeteries . . . . .	1,000.00
Airports . . . . .	<u>1,000.00</u>

30,305.88

**Unclassified:**

Employees Retirement & S. S. . . .	14,263.27
Taxes Bought by Town . . . . .	43,298.75
Damages and Legal Expenses . . .	4,774.09
Advertising & Regional Associations	5,507.38
Hospitalization & Group Insurance	2,550.46
Emergency Employment . . . . .	<u>1,627.85</u>

**Governors' Commission on Crime  
and Delinquency:**

Communications System Grant (Contra)	3,148.00
Alpha Home for Boys (Contra)	<u>9,251.00</u>

**Discounts, Abatements and Refunds:**

Property Taxes . . . . .	362.60
Overpayments a/c 1971 Property T.	.49
Motor Vehicle Permit Fees . . . . .	<u>38.64</u>
	<u>401.73</u>

84,822.53

**Interest:**

On Tax Anticipation Notes . . . . .	4,761.04
On Long Term Notes . . . . .	<u>617.50</u>

5,378.54

**New Construction, Equip. & Permanent  
Improvements:**

Special Sewer Project . . . . .	40,789.44
New Equipment . . . . .	24,412.04
Sidewalk Construction . . . . .	3,106.45
Water Works Construction . . . . .	<u>2,613.71</u>

70,921.64

**Indebtedness:**

Tax Anticipation Notes Paid (Contra)	310,000.00
Long Term Notes Paid . . . . .	10,000.00
Capital Reserve Fund . . . . .	<u>7,000.00</u>

327,000.00

Payments to Other Governmental Divisions

State of N. H.:

State Head Taxes . . . . .	4,436.03		
Resident Taxes . . . . .	4,983.75		
2% Bond & Debt Retirement Tax	<u>5.18</u>	9,424.96	
County Tax . . . . .		40,706.41	
School District Tax . . . . .		<u>535,254.67</u>	<u>585,386.04</u>
Total Expenditures for all Purposes			\$1,376,713.33
Balance - December 31, 1971			<u>217,778.82</u>
GRAND TOTAL . . . . .			<u><u>\$1,594,492.15</u></u>

**SUMMARY OF TREASURER'S ACCOUNT  
AND PROOF OF BALANCE**

**Fiscal Year Ended December 31, 1971**

Balance - January 1, 1971 . . . . .	\$ 192,429.17	
Receipts During Year . . . . .	<u>1,402,062.98</u>	1,594,492.15
Expenditures During Year . . . . .		<u>1,376,713.33</u>
Balance - December 31, 1971 . . . . .		<u><u>\$ 217,778.82</u></u>

**PROOF OF BALANCE**

**General Fund:**

Balance in the Lancaster National Bank Per Statement December 31, 1971		167,319.84
Add: Deposits of:		
January 4, 1972 . . . . .	561.16	
January 5, 1972 . . . . .	6,535.69	
January 7, 1972 . . . . .	3,335.85	
January 12, 1972 . . . . .	<u>8,956.40</u>	19,389.10
		\$ 186,708.94
Less: Outstanding Checks . . . . .		<u>30,930.12</u>
		\$ 155,778.82
Add: Lancaster National Bank — Certificate of Deposit:		
No. 234 - 4% due March 7, 1972	20,000.00	
No. 235 - 4% due March 7, 1972	20,000.00	
No. 236 - 4% due March 7, 1972	<u>20,000.00</u>	60,000.00
		\$ 215,778.82

**Payroll Account:**

Balance in the Lancaster National Bank - per statement Dec. 31, 1971		\$ 2,884.13
Add: Deposit of January 4, 1972		<u>6,029.50</u>
		8,913.63
Less:		
Outstanding Checks . . . . .	6,889.33	
Outstanding Wage Attachment . . .	<u>24.30</u>	<u>6,913.63</u>
		<u>2,000.00</u>
Reconciled Balance - December 31, 1971		<u><u>\$ 217,778.82</u></u>



**CAPITAL PROJECTS FUND – SEWER PROJECT  
COMPARATIVE BALANCE SHEETS  
As of December 31, 1970 and December 31, 1971**

Assets	December 31, 1970	December 31, 1971
Cash in Bank . . . . .	1.00	1,118.42
Bonds Authorized - Unissued . . . . .	<u>2,170,000.00</u>	<u>2,170,000.00</u>
<b>Total Assets . . . . .</b>	<b><u>\$2,170,001.00</u></b>	<b><u>\$2,171,118.42</u></b>
 <b>Liabilities:</b>		
Due General Fund . . . . .	71,072.73	111,862.17
Bond Anticipation Notes Payable		171,000.00
Unexpended Balance of Sewer Construction Appropriation . . . . .	<u>2,098,928.27</u>	<u>1,888,256.25</u>
<b>Total Liabilities . . . . .</b>	<b><u>\$2,170,001.00</u></b>	<b><u>\$2,171,118.42</u></b>

**EDA SEWER PROJECT  
Fiscal Year Ended December 31, 1971**

Balance, January 1, 1971 . . . . .	1.00
<b>Receipts During the Year:</b>	
Proceeds of Bond Anticip. Notes	<u>50,000.00</u>
	50,001.00
<b>Expenditures During Year:</b>	
General Contract . . . . .	48,867.00
Engineering Services . . . . .	272.63
Miscellaneous . . . . .	<u>17.62</u>
	<u>49,157.25</u>
Balance, December 31, 1971 . . . . .	<u>\$ 843.75</u>

**PROOF OF BALANCE**

Balance in the Lancaster National Bank Per Statement December 14, 1971	<u>\$ 843.75</u>
---	------------------

**EPA SEWER PROJECT**  
**Fiscal Year Ended December 31, 1971**

**Receipts During Year:**

Proceeds of Bond Anticipation Notes 121,000.00

**Expenditures During Year:**

General Contract . . . . .	118,116.00	
Engineering Services . . . . .	2,591.70	
Miscellaneous . . . . .	17.63	
	<u>          </u>	120,725.33

Balance, December 31, 1971 . . . . . \$           274.67

**PROOF OF BALANCE**

Balance in the Lancaster National Bank  
Per Statement December 14, 1971

\$           274.67

**SUMMARY OF WARRANTS**  
**Fiscal Year Ended December 31, 1971**

<b>DEBIT</b>	<b>1971</b>	<b>Prior Yrs.</b>
Uncoll. Taxes — Jan. 1, 1971 . . . . .		
Property Taxes . . . . .		\$92,371.20
Poll Taxes . . . . .		824.00
Yield Taxes . . . . .		498.62
<b>Taxes Committed to Treasurer:</b>		
Property Taxes . . . . .	\$777,975.36	
Resident Taxes . . . . .	14,760.00	
National Bank Stock Taxes . . . . .	1,313.17	
Yield Taxes . . . . .	448.11	
<b>Added Taxes:</b>		
Property Taxes . . . . .	311.08	
Resident . . . . .	140.00	
Poll Taxes . . . . .		8.00
Overpayments Refunded . . . . .	2.50	
Resident Tax Penalties . . . . .	39.00	
Interest collected . . . . .	38.00	
	<u>          </u>	<u>3,189.67</u>
	\$795,027.22	\$96,891.49
 <b>CREDIT</b>		
<b>Remittances to Treasurer:</b>		
Property Taxes . . . . .	\$679,352.56	\$89,270.02
Resident Taxes . . . . .	11,036.00	
Poll Taxes . . . . .		572.00
National Bank Stock Taxes . . . . .	1,315.18	
Yield Taxes . . . . .	281.29	142.74
Interest . . . . .	38.00	3,189.67
Resident Tax Penalties . . . . .	39.00	
<b>Abatements Allowed:</b>		
Property Taxes . . . . .	3,578.32	48.70
Resident Tax . . . . .	260.00	
Poll Taxes . . . . .		134.00
Yield Taxes . . . . .	46.83	37.52
<b>Uncol. Taxes, Dec. 31, 1971</b>		
Property Taxes . . . . .	95,356.05	3,052.48
Resident Taxes . . . . .	3,604.00	
Poll Taxes . . . . .		126.00
Yield Taxes . . . . .	119.99	318.36
	<u>          </u>	<u>318.36</u>
	\$795,027.22	\$96,891.49

**SUMMARY OF TAX SALE ACCOUNTS**  
**Fiscal Year Ended December 31, 1971**

	1970	Prior Yrs.
<b>DEBIT</b>		
Unredeemed Taxes, Jan. 1, 1971		\$32,968.97
Tax Sale of March 30, 1971 . . . . .	\$43,298.75	
Int. & Costs After Sale . . . . .	<u>424.00</u>	<u>2,516.74</u>
	\$43,722.75	\$35,485.71
 <b>CREDIT</b>		
<b>Remittances to Treasurer:</b>		
Redemptions . . . . .	17,747.10	21,027.06
Interest & Costs . . . . .	424.00	2,516.74
Abatements Allowed . . . . .	663.07	
Unredeemed Taxes Dec. 31, 1971	<u>24,888.58</u>	<u>11,941.91</u>
	\$43,722.75	\$35,485.71

**SUMMARY OF STATE HEAD TAX WARRANTS**  
**Fiscal Year Ended December 31, 1971**

	Prior Yrs.
<b>DEBIT</b>	
Uncollected Head Taxes, Jan. 1, 1971	\$ 2,375.00
Added Head Taxes . . . . .	30.00
Penalties Collected . . . . .	<u>170.00</u>
	\$ 2,575.00
 <b>CREDIT</b>	
<b>Remittances to Treasurer:</b>	
Head Taxes . . . . .	\$ 1,721.80
Penalties . . . . .	170.00
Abatements Allowed . . . . .	345.00
Uncollected Head Taxes Dec. 31, 1971	<u>338.20</u>
	\$ 2,575.00







# Town Telephone Directory

Town Office 788-2306 – 788-3391

Town Manager	Donald E. Crane	788-3391
Town Clerk and Treasurer,	Dorothy H. Wilson	788-2306
Town Accountant and Water Collector,	Donna P. Young	788-3391
Information on zoning and building permits		788-3391
Public Health Nursing Service		788-2366
Col. Town Community Center		788-3321
School Department, Lancaster		788-4924
Supervising Principal, W.M.R.S.D.		837-2553
Supt. of School Office		837-2553
Weeks Memorial Hospital		788-4911
Weeks Memorial Library		788-3352

## EMERGENCY NUMBERS

Police Department	788-4402
Fire Department	788-4830
Civil Defense	788-3391
Ambulance	788-4911

TOWN OF LANCASTER

Box 151  
LANCASTER, NEW HAMPSHIRE 03584

BULK RATE  
U. S. POSTAGE  
PAID  
LANCASTER, N. H.  
PERMIT NO. 65

TO  
University of New Hampshire  
Library  
Durham, N.H. 03824

30

FIRE CALL BOXES

- 12 Main St., near Old Cemetery
- 13 Corner Main and Railroad Sts.
- 14 Corner Main and North Main Sts.
- 15 Corner North Main and Kilkenny Sts.
- 16 Corner Causeway and Summer Sts.
- 21 Corner Main and Mechanic Sts. and All Rural Areas
- 22 Corner Pleasant and Portland Sts.
- 23 Corner Williams and Prospect St.
- 24 Prospect St., near Mary Elizabeth Inn
- 25 Corner Elm, Burnside and Winter Sts.
- 26 Corner Elm, Water and Williams Sts.
- 27 Prospect Park
- 28 Portland St., near Dr. Blodgett's
- 31 Corner Summer and Wolcott Sts.
- 32 Corner Railroad and Depot Sts., B & M Crossing
- 33 Corner High and Summer Sts.
- 34 Corner Summer and Middle Sts.
- 35 Corner Middle and Wesson Sts.
- 36 Corner Middle, Hill and Mechanic Sts.
- 37 North Road, (beyond Hospital)
- 41 Thompson Manufacturing Co.
- 42 Corner Main and Middle Sts., near Chesley's
- 43 Corner Main and Park Sts., near Hickey Block
- 44 WEEKS MEMORIAL HOSPITAL
- 45 High School Building
- 51 Bunker Hill St., by M.C.R.R. Crossing
- 52 Top of Bunker Hill St.
- 55 Red Cross — CD Emergency First Aid
- 66 Assistance to Other Towns
  - 2 Chimney Fire
- 333 National Guard

---

7-7 6:30 a. m. — All schools closed entire day

---

CIVILIAN DEFENSE SIGNALS

Alert Signal — Steady Blast, 3 minutes  
Take Cover Signal — Short Blast, 3 minutes  
All Clear — 30 second Blast — 2 minutes silence; repeated