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# ANNUAL REPORT



*Town of Lancaster, N.H.*

# 1983



# ANNUAL REPORT

1983

*Lancaster,  
New Hampshire*

*(Cover—Bird's eye view of Lancaster in 1883. Copyrighted by Poole & Norris.)*

Democrat Printing, Lancaster, N.H.

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## Elected Officials

|                                       | Term Expires   |
|---------------------------------------|----------------|
| <b>Selectmen</b>                      |                |
| John P. Martin                        | 1984           |
| Michael W. Beattie                    | 1985           |
| Dean H. Wesson                        | 1986           |
| <b>Moderator</b>                      |                |
| Robert D. Calamari                    | 1984           |
| <b>Town Clerk</b>                     |                |
| Dorothy H. Willson                    | 1984           |
| <b>Town Treasurer</b>                 |                |
| Michael W. Nadeau                     | 1984           |
| <b>Supervisors of the Check List</b>  |                |
| Dean Wesson (resigned)                | 1984           |
| Clifford Rowe (appointed)             | 1984           |
| Robert C. Rich                        | 1986           |
| Constance Cardinal                    | 1988           |
| <b>Trustees of Trust Funds</b>        |                |
| Dennis Merrow                         | 1984           |
| Mary Jane Falkenham                   | 1985           |
| Daniel J. Truland                     | 1986           |
| <b>Library Trustees</b>               |                |
| Beth Hancock                          | 1984           |
| Ann E. Bottoms                        | 1985           |
| Susan E. Leslie                       | 1986           |
| <b>Col. Town Spending Committee</b>   |                |
| Clifford Rowe                         | 1984           |
| Grace M. Lee                          | 1984           |
| Ronald N. Bailey                      | 1984           |
| Elwin Falkenham                       | 1985           |
| Mary Kopp                             | 1985           |
| Erling R. Roberts                     | 1985           |
| Geraldine Tetreault                   | 1986           |
| James Hampton                         | 1986           |
| David Haas                            | 1986           |
| <b>Col. Town Investment Committee</b> |                |
| James B. Fitch                        | Raymond Carr   |
| Douglas B. McCaig                     | Robert C. Rich |
| Hugh Galbraith                        | John Oleson    |
| Kevin Kopp                            |                |

|                             |      |
|-----------------------------|------|
| Emmons Smith Fund Committee |      |
| Eleanor D. Kenney           | 1984 |
| Jean Foss                   | 1985 |
| Mary B. Smith               | 1986 |

|                          |      |
|--------------------------|------|
| Budget Committee         |      |
| Lee Eastman, Sr.         | 1984 |
| Earle K. Amadon          | 1984 |
| Janet M. Ouellet         | 1984 |
| Atty. Robert D. Calamari | 1985 |
| Howard R. Piche          | 1985 |
| Everett Rexford          | 1985 |
| Clifford Rowe            | 1986 |
| Maynard G. White         | 1986 |
| Charlotte D. Quay        | 1986 |

Representative of the Budget Committee  
John P. Martin

APPOINTED

|   |                            |
|---|----------------------------|
| Town Manager                                | Overseer of Public Welfare |
| Tax Collector - Building Inspector          | Donald E. Crane            |
| Deputy Tax Collector, Water/Sewer Collector | Ann M. Huddleston          |
| Town Accountant/Town Treasurer              | Michael W. Nadeau          |
| Town Counsel                                | Atty. Robert D. Calamari   |
| Health Officer                              | Elwin R. Falkenham, M.D.   |
| Public Health Nurse                         | Roberta Daycock, Director  |

|                        |      |
|------------------------|------|
| Zoning Board of Appeal |      |
| Carl Ramsdell          | 1984 |
| Eleanor D. Kenney      | 1984 |
| Henry Gardner          | 1985 |
| Paul Thurston          | 1985 |
| Norman Vashaw          | 1986 |

|                         |      |
|-------------------------|------|
| Planning Board          |      |
| Dean Wesson             | 1984 |
| Paul T. Crane           | 1984 |
| Atty. Arthur H.K. Davis | 1984 |
| Wayne Marshall          | 1985 |
| George Smith            | 1985 |
| Aurore Hood             | 1986 |
| Roger Gingué            | 1986 |

|                    |  |
|--------------------|--|
| Cemetery Committee |  |
| Hugh J. Galbraith  |  |
| Betty E. Newell    |  |
| James B. Fitch     |  |

|                              |  |
|------------------------------|--|
| Superintendent of Recreation |  |
| Louis F. Leaver              |  |

Town History Committee

Faith Kent  
Edna E. Whyte  
Raymond Carr

Cecile Costine  
Glenn S. Sheridan  
James B. Fitch

Housing Authority

Dennis Merrow  
Millard Martin, Jr.  
Kevin Kopp  
James Seppala

Librarians

Barbara Miller  
Elizabeth Currie

Fire Chief

Stephen Kipp

Chief of Police

Allvin L. Leonard

Water Department Foreman

Roger N. Emery

Highway Foreman

James Savage

Ambulance Corps Director

Daniel J. Truland



## Report to Citizens

The annual reports of your municipal government are presented within this report. The financial condition and activities of the community are contained in the report and deserves your examination.

The 1983 legislature made some meaningful changes in the Highway Aid Programs. Now funds are received as a block grant and its uses are less restricted. Other changes in revenues received from the State combined four separate funding programs into one, referred to as, Shared Revenue and is received quarterly, which improves cash flow.

The Wastewater Facilities Plan was completed and received. Funding will be requested for two of the recommendations, namely, a new system in the Grange area and separation or a new sanitary sewer line in the Summer Street/Cemetery Street area to eliminate surface water and ground water infiltration.

The South Lancaster Covered Bridge rehabilitation was completed with the cost shared by Historic Preservation Funds, the State of New Hampshire and Vermont and the towns of Lancaster and Lunenburg, Vermont. The largest share of the costs coming from the State of New Hampshire and the Historical Preservation Funds.

The year ended with a budget surplus of \$157,172, resulting from unexpended balances of appropriations of \$88,555.89 and excess revenues over estimates of \$68,636.16.

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

Donald E. Crane,  
Town Manager



## Town budget

The proposed budget for the fiscal year 1984 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 of revenues and actual revenues; appropriations and expenditures of the previous year, 1983.

| PURPOSES OF APPROPRIATION<br>(RSA 31:4) | Actual<br>Appropriations<br>1983<br>(1983-84) | Actual<br>Expenditures<br>1983<br>(1983-84) | Selectmen's<br>Budget<br>1984<br>(1984-85) | Budget Committee                 |                    |
|---|---|---|--|----------------------------------|--------------------|
|   |   |   |  | Recommended<br>1984<br>(1984-85) | Not<br>Recommended |
| <b>GENERAL GOVERNMENT</b>               |   |   |  |                                  |                    |
| 1 Town Officers Salary                  | \$ 47,310                                     | \$ 47,096.26                                | \$ 46,410                                  | \$ 46,410                        |                    |
| 2 Town Officers Expenses                | 33,850  | 32,068.52                                   | 22,725                                     | 22,725                           |                    |
| 3 Election and Registration Expenses    | 500   | 509.99                                      | 1,500                                      | 1,500                            |                    |
| 4 Cemeteries                            | 2,500   | 2,500.00                                    | 2,500                                      | 2,500                            |                    |
| 5 General Government Buildings          | 39,160  | 30,780.21                                   | 28,660                                     | 28,660                           |                    |
| 6 Reappraisal of Property               | -0-   | -0-   | 20,000                                     | 20,000                           |                    |
| 7 Planning and Zoning                   | 4,101   | 4,259.90                                    | 4,201                                      | 4,331                            |                    |
| 8 Legal Expenses                        | 3,000   | 6,807.10                                    | 6,000                                      | 6,000                            |                    |
| 9 Advertising and Regional Association  | 3,000   | 3,604.25                                    | 3,500                                      | 3,500                            |                    |
| 10 Contingency Fund                     | 8,000   | -0-   | 8,000                                      | 8,000                            |                    |
| 11 School Feasibility Study             | -0-   | -0-   | 4,000                                      |                                  | 4,000              |
| 12 Perambulation-Town Line              | 2,000   | 1,492.50                                    | -0-  |                                  |                    |
| 13                                      |   |   |  |                                  |                    |
| 14                                      |   |   |  |                                  |                    |
| <b>PUBLIC SAFETY</b>                    |   |   |  |                                  |                    |
| 15 Police Department                    | 116,900                                       | 112,105.21                                  | 127,200                                    | 127,200                          |                    |
| 16 Fire Department                      | 23,700  | 25,946.83                                   | 29,980                                     | 29,980                           |                    |
| 17 Civil Defense                        |   |   |  |                                  |                    |
| 18 Building Inspection                  |   |   |  |                                  |                    |
| 19                                      |   |   |  |                                  |                    |
| 20                                      |   |   |  |                                  |                    |
| 21                                      |   |   |  |                                  |                    |
| 22                                      |   |   |  |                                  |                    |
| <b>HIGHWAYS, STREETS &amp; BRIDGES</b>  |   |   |  |                                  |                    |
| 23 Town Maintenance                     | 209,100                                       | 196,342.18                                  | 230,000                                    | 230,000                          |                    |
| 24 General Highway Department Expenses  |   |   |  |                                  |                    |
| 25 Town Road Aid                        | 970   | -0-   | -0-  | -0-                              |                    |
| 26 Highway Subsidy                      | 11,188  | 9,654.41                                    | -0-  | -0-                              |                    |
| 27 Street Lighting                      | 34,000  | 33,510.84                                   | 34,000                                     | 34,000                           |                    |
| 28                                      |   |   |  |                                  |                    |
| 29                                      |   |   |  |                                  |                    |
| 30                                      |   |   |  |                                  |                    |
| <b>SANITATION</b>                       |   |   |  |                                  |                    |
| 31 Solid Waste Disposal                 | 69,500  | 66,533.16                                   | 70,000                                     | 70,000                           |                    |
| 32 Garbage Removal                      | 3,500   | 3,500.00                                    | 3,500                                      | 3,500                            |                    |
| 33                                      |   |   |  |                                  |                    |
| 34                                      |   |   |  |                                  |                    |
| 35                                      |   |   |  |                                  |                    |
| 36                                      |   |   |  |                                  |                    |
| <b>HEALTH</b>                           |   |   |  |                                  |                    |
| 37 Health Department                    | 10,476  | 10,476.00                                   | 10,476                                     | 10,476                           |                    |
| 38 Hospitals and Ambulances             | 16,500  | 16,389.42                                   | 17,000                                     | 17,000                           |                    |
| 39 Animal Control                       | 900   | 402.00                                      | 900  | 900                              |                    |
| 40 Vital Statistics                     | 350   | 310.00                                      | 350  | 350                              |                    |
| 41                                      |   |   |  |                                  |                    |
| 42                                      |   |   |  |                                  |                    |
| 43                                      |   |   |  |                                  |                    |
| <b>WELFARE</b>                          |   |   |  |                                  |                    |
| 44 General Assistance                   | 42,000  | 31,911.10                                   | 31,500                                     | 31,500                           |                    |
| 45 Old Age Assistance                   | 15,000  | 13,671.04                                   | 14,500                                     | 14,500                           |                    |
| 46 Aid to the Disabled                  |   |   |  |                                  |                    |
| 47 C.A.P. Outreach                      | 1,500   | 1,500.00                                    | -0-  |                                  | 1,500              |
| 48                                      |   |   |  |                                  |                    |

| PURPOSES OF APPROPRIATION<br>(RSA 31:4)<br>CULTURE AND RECREATION | Actual                              | Actual                            | Selectmen's                 | Budget Committee                 |                    |
|---|-------------------------------------|-----------------------------------|-----------------------------|----------------------------------|--------------------|
|   | Appropriations<br>1983<br>(1983-84) | Expenditures<br>1983<br>(1983-84) | Budget<br>1984<br>(1984-85) | Recommended<br>1984<br>(1984-85) | Not<br>Recommended |
| 49 Library  | \$ 23,450                           | \$ 24,450.00                      | \$ 25,718                   | \$ 25,718                        |                    |
| 50 Parks and Recreation   | 129,225                             | 159,217.82                        | 182,833                     | 182,833                          | 1,500              |
| 51 Patriotic Purposes   | 400                                 | 400.00                            | 400                         | 400                              |                    |
| 52 Conservation Commission  |                                     |                                   |                             |                                  |                    |
| 53  |                                     |                                   |                             |                                  |                    |
| 54  |                                     |                                   |                             |                                  |                    |
| 55  |                                     |                                   |                             |                                  |                    |
| 56  |                                     |                                   |                             |                                  |                    |
| <b>DEBT SERVICE</b>   |                                     |                                   |                             |                                  |                    |
| 57 Principal of Long-Term Bonds & Notes                           | 117,500                             | 117,500.00                        | 123,725                     | 123,725                          |                    |
| 58 Interest Expense - Long-Term Bonds & Notes                     | 48,875                              | 47,925.00                         | 44,094                      | 44,094                           |                    |
| 59 Interest Expense - Tax Anticipation Notes                      | 12,430                              | 12,350.68                         | 11,755                      | 11,755                           |                    |
| 60 Fiscal Charges on Debt   |                                     |                                   |                             |                                  |                    |
| 61  |                                     |                                   |                             |                                  |                    |
| 62  |                                     |                                   |                             |                                  |                    |
| <b>CAPITAL OUTLAY</b>   |                                     |                                   |                             |                                  |                    |
| 63 New Equipment  | 11,500                              | 11,500.00                         | 42,185                      | 42,185                           |                    |
| 64 New Construction - Sewer                                       | -0-                                 | -0-                               | 50,000                      | 50,000                           |                    |
| 65  |                                     |                                   |                             |                                  |                    |
| 66  |                                     |                                   |                             |                                  |                    |
| 67  |                                     |                                   |                             |                                  |                    |
| 68  |                                     |                                   |                             |                                  |                    |
| 69  |                                     |                                   |                             |                                  |                    |
| <b>OPERATING TRANSFERS OUT</b>                                    |                                     |                                   |                             |                                  |                    |
| 70 Payments to Capital Reserve Funds                              | 27,000                              | 27,000.00                         | 24,500                      | 24,500                           |                    |
| 71 Municipal and District Court Expenses                          | 18,775                              | 16,058.35                         | -0-                         | -0-                              |                    |
| 72  |                                     |                                   |                             |                                  |                    |
| 73  |                                     |                                   |                             |                                  |                    |
| 74  |                                     |                                   |                             |                                  |                    |
| 75  |                                     |                                   |                             |                                  |                    |
| <b>MISCELLANEOUS</b>  |                                     |                                   |                             |                                  |                    |
| 76 Municipal Water Department                                     | 59,000                              | 58,252.07                         | 66,300                      | 66,300                           |                    |
| 77 Municipal Sewer Department                                     | 49,400                              | 48,391.14                         | 51,985                      | 51,985                           |                    |
| 78 Municipal Electric Department                                  |                                     |                                   |                             |                                  |                    |
| 79 FICA, Retirement & Pension Contributions                       | 28,100                              | 28,126.80                         | 31,100                      | 31,100                           |                    |
| 80 Insurance  | 49,540                              | 45,719.11                         | 51,330                      | 51,330                           |                    |
| 81 Unemployment Compensation                                      | 2,250                               | 2,407.99                          | 2,450                       | 2,450                            |                    |
| 82  |                                     |                                   |                             |                                  |                    |
| 83  |                                     |                                   |                             |                                  |                    |
| 84  |                                     |                                   |                             |                                  |                    |
| 85 <b>TOTAL APPROPRIATIONS</b>                                    | <b>1,306,450</b>                    | <b>1,250,669.</b>                 | <b>1,421,277</b>            | <b>1,421,407</b>                 | <b>7,000</b>       |

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 134) \_\_\_\_\_

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \_\_\_\_\_

**BUDGET OF THE TOWN OF \_\_\_\_\_, N.H.**

**BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF THE MUNICIPAL BUDGET LAW**

| SOURCES OF REVENUE                |  | Estimated<br>Revenues<br>1983<br>(1983-84) | Actual<br>Revenues<br>1983<br>(1983-84) | Selectmen's<br>Budget<br>1984<br>(1984-85) | Estimated<br>Revenues<br>1984<br>(1984-85) |
|-----------------------------------|--|--|---|--|--|
| <b>TAXES</b>                      |  |  |   |  |  |
| 86                                | Resident Taxes                                 | \$ 18,780                                  | \$ 17,372.00                            | \$ 18,700                                  | \$ 18,700                                  |
| 87                                | National Bank Stock Taxes                      | 1,903                                      | 1,903.00                                | 2,000                                      | 2,000                                      |
| 88                                | Yield Taxes                                    | 4,000                                      | 3,642.36                                | 4,000                                      | 4,000                                      |
| 89                                | Interest and Penalties on Taxes                | 54,000                                     | 61,642.32                               | 60,000                                     | 60,000                                     |
| 90                                | Inventory Penalties                            |  |   |  |  |
| 91                                |  |  |   |  |  |
| 92                                |  |  |   |  |  |
| <b>INTERGOVERNMENTAL REVENUES</b> |  |  |   |  |  |
| 93                                | <del>Meals and Rooms Tax</del> Shared Revenues | 78,398                                     | 78,398.00                               | 78,400                                     | 78,400                                     |
| 94                                | Interest and Dividends Tax                     |  |   |  |  |
| 95                                | Savings Bank Tax                               |  |   |  |  |
| 96                                | <del>Highway Subsidy</del> Highway Block Grant | 32,923                                     | 32,923.00                               | 43,608                                     | 43,608                                     |
| 97                                | Railroad Tax                                   |  |   |  |  |
| 98                                | Town Road Aid                                  |  |   |  |  |
| 99                                | Class V Highway Maintenance (Duncan)           |  |   |  |  |
| 100                               | State Aid Water Pollution Projects             | 80,008                                     | 80,008.00                               | 77,882                                     | 77,882                                     |
| 101                               | Reimb. a/c State-Federal Forest Land           | 2,787                                      | 1,820.00                                | 1,800                                      | 1,800                                      |
| 102                               | Other Reimbursements Motor Veh. Dist. Fees     | 12,849                                     | 12,849.00                               | -0-  | -0-  |
| 103                               |  |  |   |  |  |
| 104                               |  |  |   |  |  |
| 105                               |  |  |   |  |  |
| 106                               |  |  |   |  |  |
| 107                               | Federal Grants                                 |  |   |  |  |
| 108                               |  |  |   |  |  |
| 109                               |  |  |   |  |  |
| 110                               |  |  |   |  |  |
| 111                               |  |  |   |  |  |
| <b>LICENSES AND PERMITS</b>       |  |  |   |  |  |
| 112                               | Motor Vehicle Permit Fees                      | 85,000                                     | 98,365.00                               | 98,000                                     | 98,000                                     |
| 113                               | Dog Licenses                                   | 1,300                                      | 1,133.20                                | 1,200                                      | 1,200                                      |
| 114                               | Business Licenses, Permits and Filing Fees     | 1,200                                      | 1,132.50                                | 1,200                                      | 1,200                                      |
| 115                               | Parking Meter Income                           | 2,000                                      | 2,140.43                                | 2,000                                      | 2,000                                      |
| 116                               | Ambulance Fees                                 | 17,700                                     | 12,980.43                               | 19,500                                     | 19,500                                     |
| 117                               |  |  |   |  |  |
| <b>CHARGES FOR SERVICES</b>       |  |  |   |  |  |
| 118                               | Income from Departments                        | 6,000                                      | 6,000.00                                | 6,000                                      | 6,000                                      |
| 119                               | Rent of Town Property                          | 2,600                                      | 2,500.00                                | 2,600                                      | 2,600                                      |
| 120                               |  |  |   |  |  |
| 121                               |  |  |   |  |  |
| 122                               |  |  |   |  |  |
| <b>MISCELLANEOUS REVENUES</b>     |  |  |   |  |  |
| 123                               | Interest on Deposits                           | 95,000                                     | 106,729.20                              | 50,976                                     | 50,976                                     |
| 124                               | Sale of Town Property                          | -0-  | 400.00                                  | -0-  | -0-  |
| 125                               | District Court Returns                         | 10,000                                     | 15,241.42                               | -0-  | -0-  |
| 126                               | E.P.A Grant                                    | 18,127                                     | 18,127.00                               | 18,127                                     | 18,127                                     |
| <b>OTHER FINANCING SOURCES</b>    |  |  |   |  |  |
| 127                               | Proceeds of Bonds and Long-Term Notes          |  |   |  |  |
| 128                               | Income from Water and Sewer Departments        | 108,400                                    | 109,009.94                              | 118,285                                    | 118,285                                    |
| 129                               | Withdrawal from Capital Reserve                | 32,681.43                                  | 32,681.43                               | 14,285                                     | 14,285                                     |
| 130                               | Revenue Sharing Fund                           | 60,500                                     | 62,551.48                               | 62,000                                     | 62,000                                     |
| 131                               | Fund Balance                                   | 60,000                                     | 60,000                                  | 60,000                                     | 60,000                                     |
| 132                               | Transfer from Sewer Bond Account               | -0-  | -0-                                     | 50,000                                     | 50,000                                     |
| 133                               | Col. Town Trust Fund                           | 156,725                                    | 156,725.00                              | 181,433                                    | 181,433                                    |
| 134                               | <b>TOTAL REVENUES AND CREDITS</b>              | <b>942,881.43</b>                          | <b>922,324.71</b>                       | <b>971,996</b>                             | <b>971,996</b>                             |

## Board of Assessors

The Board of Selectmen-Assessors are charged with the responsibility of fairly and equitably assessing all taxable property at its full and true value. The assessors have accomplished that very difficult responsibility. The gross assessed valuation of taxable property reached \$28,962,460. Deducted from the gross figure was \$1,228,730 for current use assessments, \$14,400 blind exemption, \$369,400 of valuation for elderly exemptions and solar exemptions totaled \$9,000, making a net taxable valuation of \$27,340,930. The equalization survey shows the town is assessing at 48 percent of full value.

The current use assessment law offers qualified land owners an assessment on their land at its current use, i.e., farm land, forest land, etc., not taking into consideration the location of the land or its true value or market value. The range of valuations of these lands are determined by the Current Use Advisory Board. Land to qualify must first meet the criteria established by that Board. The law also contains a provision for a land use change tax of 10 percent, which becomes due if the land changes to a non-qualifying use. Applications for current use assessment must be made before April 16th to be eligible. A change in the law provides that following the initial approval, reapplication is not required.

The elderly exemptions are for those property owners who have reached the age of 68 and do not have a combined income of more than \$6,000 or for a single person, more than \$5,000, and do not have assets in excess of \$35,000. Applications are required and must be filed before April 16th each year. Application forms are available at the Town Office. The elderly exemption is \$5,000 in valuation and is not reduced by the equalization figure.

The Board approved a total of 277 applications for Veteran's Exemption seven at \$700 for service connected disability, 270 at \$50 per applicator or less. The exemption is on taxes and the total taxes exempted was \$18,400.

The Board assessed the \$10 resident tax to all known persons between the ages of 18 and 65.

The Board of Assessors held meetings to receive inventories of taxable property forms and answer all inquiries relating to them. Other meetings were arranged for particular situations involving assessments. The Board attended meetings conducted by the New Hampshire Department of Revenue Administration. The Board responded to several assessment appeals and held hearings to hear testimony and receive evidence.



## Taxes, Revenues and Tax Rate

Property Taxes: The 1983 property taxes committed to the Tax Collector was \$2,165,401. Add to that amount, \$18,400 for approved Veterans Exemptions and \$11,151 for overlay and abatements and refunds, making the gross property taxes \$2,135,850. The schools' share of the tax was \$1,709,930, the Town received \$361,391 and Coos County \$169,494.

Federal Revenue Sharing: The Town received \$53,200 in Federal Revenue Sharing, including interest earned on the fund of \$1,385.

Other Taxes: The \$10 Resident tax commitment was \$18,780. The Rooms and Meals tax, Interest & Dividend tax and Savings Bank tax was changed by legislation and is combined into one identified as Shared Revenues. The community will receive as much as was received from the former taxes and may receive more, because of the adopted formula. This years receipts were \$78,398.

The two highway subsidies, (gas tax reimbursement), was combined with the Town Road Aid program and made into a Highway Block Grant Program, also the return will not be less than the prior programs, this year the town received \$32,923. Only the Resident tax is collected locally. A complete list appears under the summary of receipts.

Revenues: Motor vehicle permit fees reached an all time high of \$98,365 this year and is the single highest local revenue producer. The Motor Vehicle Distribution fee, which is a State fee that is returned to the community, was \$12,849, this is the last year of the temporary revenue program. Others include District Court returns \$15,241, interest on taxes \$61,642, interest earning from the bond issue money \$84,055. These and others are found in the statement of estimated and actual revenues.

Tax Rate: The approved 1983 tax rate was \$79.20 per \$1,000 of valuation. The rate for each entity of government was: Municipal \$14.20, School \$59.00 and County \$5.91. The tax rate is determined by applying the total net amount of money necessary to be raised by property taxes to the net taxable valuation of the Town. The 1983 property taxes totaled \$2,165,401 and the net taxable valuation was \$27,340,930.

|      |   |      |
|------|---|------|
| 1983 | → | 7.92 |
| 1982 | → | 7.37 |
| 1981 | → | 6.27 |
| 1980 | → | 6.09 |
| 1979 | → | 5.45 |

*Tax Rates*

## Budget Summary

A summary of the Town's, School's (Lancaster's share of the White Mountains Regional School District) and Coos County (Lancaster's share), budgets are listed below. The previous year is included for comparison.

| <u>SCHOOL</u>                          | <u>1983</u>      | <u>1982</u>      |
|--|------------------|------------------|
| Total Budget Appropriations W.M.R.S.D. | \$ 4,266,765.39  | \$ 4,220,819.00  |
| Less: Fund Balance and Revenues        | 575,584.04       | 775,016.04       |
| Raised by district Property Taxes      | 3,691,181.35     | 3,445,802.96     |
| <br>Lancaster's Share Total Budget     | <br>1,975,674.50 | <br>1,889,610.00 |
| Less: Fund Balance Share               | 48,500.26        | 148,060.00       |
| Revenue Share                          | 218,017.02       | 198,905.00       |
| Foundation Aid                         | -0-              | 130,237.00       |
|  | \$ 1,709,157.23  | \$ 1,412,408.00  |
| Plus Property Adjustment               | 772.62           | 772.00           |
|  | \$ 1,709,929.85  | \$ 1,413,180.00  |
| Less Applicable Business Profits Tax   | 96,964.58        | 94,583.00        |
|  | \$ 1,612,965.27  | \$ 1,318,597.00  |

| <u>TOWN</u>                           |                 |                 |
|---------------------------------------|-----------------|-----------------|
| Total Appropriations                  | \$ 1,313,975.00 | \$ 1,388,711.00 |
| Less: Revenues                        | 916,100.00      | 853,163.00      |
|                                       | \$ 397,875.00   | \$ 535,548.00   |
| Less: Applicable Business Profits Tax | 36,484.00       | 35,588.00       |
| Plus: Overlay & Veterans Exemption    | 29,551.00       | 38,260.00       |
|                                       | \$ 390,942.00   | \$ 538,220.00   |

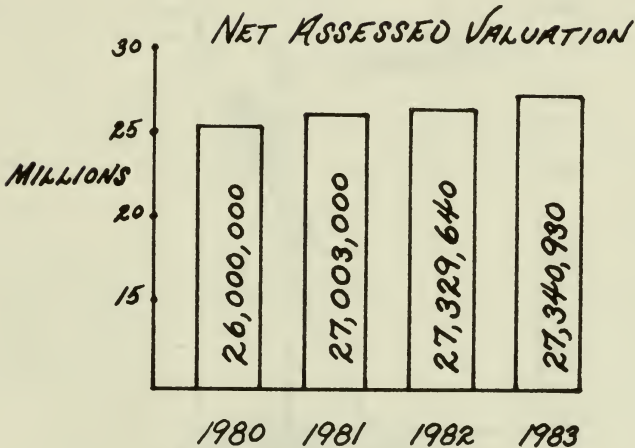
| <u>COUNTY</u>                            |                     |                     |
|--|---------------------|---------------------|
| Lancaster's Share Coos County Budget     | \$ 168,370.00       | \$ 164,086.00       |
| Less: Applicable Business Profits Tax    | 6,876.00            | 6,707.00            |
| Net:                                     | \$ 161,494.00       | \$ 157,379.00       |
| <br>TOTAL TO BE RAISED BY PROPERTY TAXES | <br>\$ 2,165,401.00 | <br>\$ 2,014,196.00 |

TAX RATE: 1983 - School \$59.00 - Town \$14.29 - County \$5.91-Total \$79.20  
 1982 - School \$48.20 - Town \$19.70 - County \$5.80-Total \$73.70

|                           | School | Town   | County |
|---------------------------|--------|--------|--------|
| Percent of Property Taxes | 74.5%  | 18.1 % | 7.4%   |

SUMMARY OF VALUATIONS

|                                   | 1983             | 1982             |
|-----------------------------------|------------------|------------------|
| Lands                             | \$ 5,889,190.00  | \$ 5,885,635.00  |
| Buildings (Incl. House Trailers)  | 21,581,270.00    | 21,563,150.00    |
| Electric Plants                   | 922,500.00       | 917,561.00       |
| Pipe Lines                        | 373,800.00       | 410,200.00       |
| Machinery                         | 195,700.00       | 195,700.00       |
|                                   | <hr/>            | <hr/>            |
| TOTAL VALUATION                   | \$ 28,962,460.00 | \$ 28,916,416.00 |
| Less: Current Land Use Assessment | \$ 1,228,730.00  | \$ 1,178,975.00  |
| Less: Elderly Exemptions          | 369,400.00       | 381,250.00       |
| Less: Blind Exemptions            | 14,400.00        | 17,550.00        |
| Less: Solar Exemptions            | 9,000.00         | 9,000.00         |
|                                   | <hr/>            | <hr/>            |
| NET TAXABLE VALUATION             | \$ 27,340,930.00 | \$ 27,329,641.00 |





# Town Clerk's Report

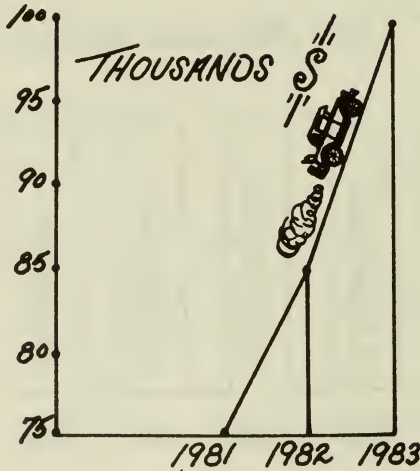
## REVENUE RECEIPTS

|                              |              |
|------------------------------|--------------|
| Motor Vehicle Permits Issued | \$ 98,326.00 |
| Dog Licenses Issued          | 1,133.20     |
| Dog Fines Collected          | 60.00        |
| Taxi License                 | 5.00         |
| Filing Fee                   | 1.00         |
| Marriage License Fees        | 507.00       |

Remitted to Town Treasurer \$ 100,032.20

## VITAL RECORDS

|           | 1981 | 1982 | 1983 |
|-----------|------|------|------|
| Births    | 180  | 191  | 170  |
| Marriages | 49   | 43   | 39   |
| Deaths    | 111  | 95   | 110  |



*MOTOR VEHICLE PERMIT FEES*

# Planning and Zoning

The Lancaster Planning Board meets monthly each second Tuesday of each month, beginning at 7:30 P.M. The hearings are held in the District Court Room, second floor of the Town Hall and are open to the public.

Land owners planning to subdivide their land are reminded that sub-division approval is required prior to a sale.

The Planning Board approved 15 land sub-divisions with a total of 33 lots and 2 re-subdivisions.

The Planning Board held the second hearing on proposed amendments to the Zoning Ordinance and Zoning map. Those amendments were approved at the 1983 Town Meeting.

The new amendment better defines and identifies certain words and phrases found within the Ordinance and more clearly provides an understanding and meaning to certain sections of the ordinance. The change in the map expands the industrial zone.

## ZONING

The Zoning Board of Adjustment held 5 public hearings in response to appeals for 9 variances and special exceptions. The variances approved included, 4 requesting to build closer to the property lot line than the minimum distance under the Zoning Ordinance and one for temporary location of a mobile home. A request for a variance to reduce the size of an existing lot to less than the required frontage was later withdrawn after a hearing.

A reminder that permits are required from the N.H. Energy Office for new buildings and substantial additions to existing buildings. Another requirement by law is new homes and all rented space must have smoke detectors.

The Building Inspector received 25 applications for building permits, eight had to be referred to the Zoning Board of Adjustment. Permits were issued for new structures, additions to existing structures and renovations. A summary of the permits and the estimated values follows:

| Permits Issued                         | Estimated Costs     |
|--|---------------------|
| 6 Single Residential Family Units      | \$ 164,000.00       |
| 5 Additions, Alterations, Improvements | 53,000.00           |
| 3 Garage and Carports                  | 10,000.00           |
| 1 Commercial Building                  | 250,000.00          |
| 1 Agricultural                         | 900.00              |
| 4 Other                                | 30,500.00           |
| TOTAL                                  | <hr/> \$ 508,400.00 |

## North Country Council

North Country Council is the regional planning and economic development agency for communities in the northern part of the State. Your town is one of forty-three member towns that utilize Council services in community and land use planning, economic development, solid waste, transportation, recreation and municipal services. The Board of Directors is made up of representatives from every member town.

In Lancaster, we worked with the Town office to prepare a Community Development Block Grant application for water system improvements and prepared an application on behalf of the Colonel Town Community House for federal recreation funds.

In regionwide economic development, the Council has devoted time to improving utilities in and access to industrial parks, in lobbying for continued maintenance of regional transportation facilities including rail, highways and airports and to increased business marketing efforts. Through grant assistance, coordination with State and federal agencies and data, the staff has assisted local development organizations in four towns, which serve as area employment centers.

The Council has provided information and guidance to several towns on the Community Development Block Grant, Urban Development Action Grant and Farmers Home Administration Programs in the Business Assistance to Northern New Hampshire Program, providing demographic data to individuals, businesses and economic consultants interested in the North Country. This summer we prepared a Plymouth Area Economic Base Study to be followed by similar reports on other North Country subregions.

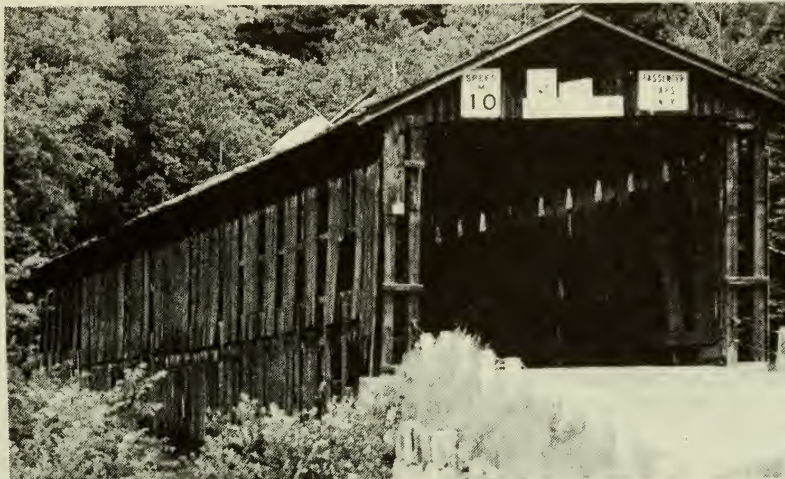
The Council participated in research and marketing efforts to increase the use of the Concord-to-Lincoln rail line and to maintain a schedule for rehabilitation of other regional railroad lines.

Other regional activities of importance include the coordination and establishment of eight solid waste districts. Council staff has assisted towns in developing work plans to assess their waste disposal needs and current methods and develop a 10-year plan. The Council has also surveyed local disposal practices for septage, estimated future needs and will be recommending alternative disposal arrangements.

In community planning, we have assisted many towns with adopting or amending zoning ordinance subdivision regulations, site plan review and other local regulations. With the reorganization and slight revision of the state planning and zoning laws, we've been busy trying to keep planning boards informed of the changes and new requirements. A workshop was held in the fall and more are planned for the spring. We also met with over 20 towns to help them review regulations relating to subdivisions and building in the floodplain to insure compliance with federal regulations. The staff successfully assisted communities in applying for funds for recreation and library facilities.

A new NCC service this past year has been computerized tax billing. We provided this service under contract to four towns. We anticipate expanded municipal and in-house use of the computer.

These are some of the highlights of the past year. We welcome your town's active participation on the Board and use of the Council's services and look forward to working on your behalf in 1984.





# Elections and Registration

TOWN MEETING: Moderator, Robert D. Calamari, opened the March 8, 1983 Town Meeting at 10:00 A.M. for the voting by official ballot for the election of town officers and amendments to the Zoning Ordinance and continued until 7:00 P.M., at which time the meeting opened to act on the remaining Warrant Articles.

The total official ballots cast were 436, of which, 10 were absentee ballots, the results of the voting was:

|                              |                     |             |
|------------------------------|---------------------|-------------|
| Selectman                    | Dean H. Wesson      | 3 year term |
| Trustee of Trust Funds       | Daniel J. Truland   | 3 year term |
| Library Trustee              | Susan E. Leslie     | 3 year term |
| Budget Committee             | Charlotte D. Quay   | 3 year term |
|                              | Clifford Rowe       | 3 year term |
|                              | Maynard G. White    | 3 year term |
| Col. Town Spending Committee | David F. Hass       | 3 year term |
|                              | James E. Hampton    | 3 year term |
|                              | Geraldine Tetreault | 3 year term |
| Emmons Smith Fund Committee  | Mary B. Smith       |             |

Results of the Zoning Amendment question proposed by the Planning Board were: Amendment #1, to add definitions to the Ordinance adopted.

Amendment #2, to add home occupations and permit recreational vehicles in Agricultural Zone, adopted.

Amendment #3, adding 4 conditions to the Ordinance for granting a variance and to increase density for multi-unit housing in the agricultural district, tie vote defeated. A request for a recount was received by the Town Clerk and the question was recounted March 22nd with the results, 204 yes and 201 no, the Amendment was adopted.

Amendment #4, expanding the Commercial/Industrial district, adopted.

The evening session opened at 7:00 P.M. with Moderator Robert D. Calamari presiding and the remaining articles in the warrant were considered.

The voters approved the adoption of the "Game Room Ordinance" adopted earlier by the Board of Selectmen, which regulates and licenses the location and operation of coin operated amusement devices.

The meeting authorized the Board of Selectmen and Town Treasurer to borrow money in anticipation of tax receipts. The procedure followed in borrowing short term loans and investing part of them results in reduced cost to the tax payers and the semi-annual tax collection reduces the term of borrowing and the amount necessary to borrow.

The voters gave the Selectmen limited authority to apply for, accept and expend any Federal and State moneys, which may become available during the year. Authority was received to dispose of, in a precedent manner, any real estate acquired by Tax Collector's Deed.

Authorization to withdraw funds from the (Federal) Revenue Sharing Fund for use as setoffs against certain budget appropriations was received, but when it came to deciding what appropriations the setoffs would be applied to, the voters delayed that decision until after the

total budget was approved. The setoffs were made against the recommended appropriations, Revenue Sharing, of course, reduces the amount of money to be raised by taxation so it makes little difference which eligible appropriations are used.

The Col. Town's, "Life Be In It," proposed project, received approval for Federal Land and Water Conservation Fund grant monies. No local funds were raised. The Board of Selectmen were also given authority to accept other State and Federal monies that may become available.

Authority was received to withdraw funds from the Capital Reserve Fund and to apply those funds toward the purchase of the road grader. The reason the article appeared is because a specific article did not appear the year the grader was purchased, 1982.

Public expression to continue municipal garbage collection was strong, after all, 40 years of collecting garbage is a good indicator the public saw the need and reasons for it long ago. It was at the 1943 Town Meeting that first voiced approval.

An article suggesting a reduction of Street lighting was an area that the budget could be reduced. The message that article was conveying was; there are areas in the budget that can be reduced if the public is willing to do with less, the message was not directed at Street Lighting alone. After a long discussion, it was decided the best approach was for the Board of Selectmen to come up with a new Street Lighting plan.

Two articles asking the voters to raise \$1,500 each for the Mt. Prospect Ski Club and the Community Action Outreach Program were approved after little discussion.

The petitioned article requesting the President of the United States propose to the Soviet Union, that each County mutually agree to a freeze and reduction in nuclear weaponry was defeated 108 to 67 by division of the house. The article brought a healthy discussion to the meeting.

The article dealing with reduction in the major cause of acid rain received a strong approval. The petitioned article asked the town to go on record in support of immediate action to reduce the causes of acid rain by 1/2, by the year 1990. The record of the vote was transmitted to the N.H. Congressional Delegation and the President as the article directed.

A \$4,000.00 increase in the Town Budget, as submitted by the Budget Committee, was approved by amending the motion. An effort to reduce the total budget by 6% failed by a standing vote, 134 No, 54 Yes. The final budget as amended by the meeting, totals \$1,313,975.00, of which, \$416,410.00 will be raised by taxation.

Voters recommended that Capital Reserve Funds be placed in a higher yield account than now. A N.H. Statute controls the investment of Capital Reserve Funds and leaves questions as to its intent and meaning. In any event, the wishes of the voters will be passed to the Trustees of

Trust Funds and the questions under the law will receive legal interpretation.

The very active and well attended Town Meeting adjourned at 10:10 P.M.





# District Court



The Honorable Walter D. Hinkley, Judge of Lancaster District Court, retired in January after many years of dedicated and distinguished service. Judge Hinkley was appointed to the Court, December 29, 1942.

The Honorable Paul F. Donovan was appointed Judge of the District Court, August 10, 1983 and the Honorable William Ingram received his appointment as associate Judge, December 7, 1983. Judge Donovan had served as associate Justice since August, 1965.

Mr. George Carter will continue as the Clerk of Court.

A sweeping change in the Court system by N.H. Legislature placed all the Courts under the jurisdiction of State government. The year 1983 was the last year the Town of Lancaster appropriated money for the operation of the District Court. The remaining responsibility for the Town is providing Court room space.

## Police Department

Your Police Department is again, as in years past, greatly appreciative of all the support shown to us by the citizens of Lancaster. We are not only grateful for the financial support given to us, but for the moral support which lends itself to more accomplishments and efficiency in your Police Department.

One area in which we are proud is the reduction of auto accidents over the last year. Going from 147 in 1982 to 119 in 1983, a decrease of 24.5%.

Motor vehicle complaints processed through the District Court increased from 217 to 241. The biggest increase coming under speed and operating without or after revocation of license. Traffic enforcement is one of the many routine tasks performed by us, but a necessary and time consuming one. Last year 2,240 hours was spent on traffic control with 960 hours of this being in issuing or processing complaints.

Criminal court complaints decreased this year from 246 to 187. The major decrease falling on fraud and obstructing government operations, 85 to 50 and 20 to 2, respectively.

A slight decrease was noted this year in complaints filed, going from 2,095 down to 2,022, a drop of 73. A notable decrease was found in animal, 279 to 228, family, 111 to 91, juvenile, 239 to 167 and bad checks. A marked increase in Breach of Peace complaints occurred over the last year, jumping from 301 to 519. Another increase was in stolen motor vehicles going from 7 to 11. Of the 11 reported stolen, 10 were recovered by the Department. Of the total vehicles stolen, nine of them were left unattended with the key in the ignition.

Members of the Police Department solicit your help and your ideas to further improve the Department. We encourage you to come into the Station, stop and talk to the Officer on the street. Let us know how we can better serve you. Remember, we are here to serve and protect you and are responsive to your needs and problems 24 hours a day, 365 days a year.

### COMPLAINTS FILED - 2,022

|  |     |
|--|-----|
| Animal (dog, cat, etc.)                              | 228 |
| Family   | 91  |
| Juvenile   | 167 |
| Theft and Unauthorized Entries                       | 308 |
| Cleared or Unfounded                                 | 169 |
| Breach of Peace (Assaults, disorderly conduct, etc.) | 519 |
| Bad Checks   | 53  |
| Missing Persons (Runaways)                           | 23  |

Complaints Filed - 2,022

|                         |     |
|-------------------------|-----|
| Prowler                 | 21  |
| Harrassment             | 22  |
| Suicide                 | 1   |
| Untimely Death          | 2   |
| Destruction of Property | 49  |
| Attempted Suicide       | 1   |
| Stolen Vehicles         | 11  |
| Hit and Run             | 13  |
| Miscellaneous           | 516 |

OTHER ACTIVITIES - 1,691

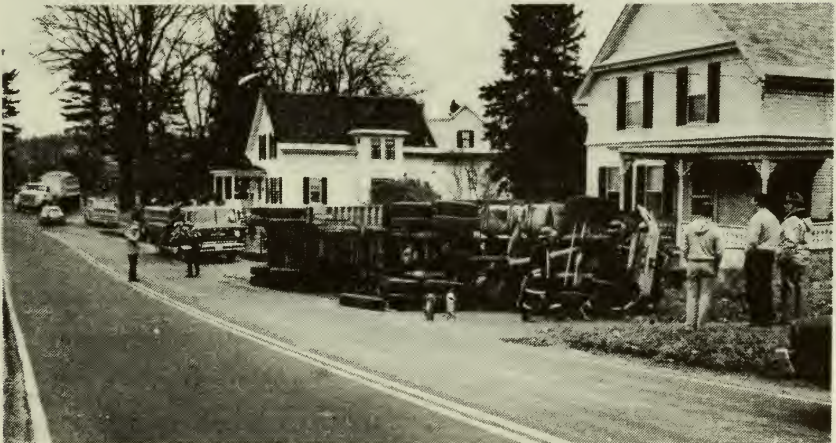
|  |     |
|--|-----|
| Motor Vehicles Checked                                   | 274 |
| Motor Vehicle Warnings                                   | 127 |
| DE Tags Issued   | 62  |
| Emergency Blood Runs                                     | 5   |
| Assistance to Sick and Injured                           | 111 |
| Assistance to Motorists in Trouble                       | 179 |
| Doors and Windows Found Open                             | 168 |
| Parking Tickets Issued                                   | 135 |
| Assistance to other departments                          | 297 |
| Breath Tests Given                                       | 1   |
| Escorts  | 22  |
| Relays   | 101 |
| Fire   | 49  |
| Assistance to other agencies (Ambulance, Highways, etc.) | 160 |

MOTOR VEHICLE COURT CASES - 241

|  |     |
|--|-----|
| Failure to stop for an emergency vehicle     | 1   |
| Operating under influence of liquor or drugs | 15  |
| Speeding (Radar, clocked, unreasonable)      | 108 |
| Non Inspection                               | 15  |
| Yellow line and improper passing             | 12  |
| Failure to stop or yield                     | 5   |
| Defective or unsafe equipment                | 2   |
| Unregistered motor vehicles                  | 20  |
| Operating without a license                  | 17  |
| Operating after suspension or revocation     | 14  |
| Conduct after an accident                    | 6   |
| Operating to endanger or reckless operation  | 1   |
| Failure to use protective equipment          | 3   |
| Allowing improper person to operate          | 2   |
| U Turn                                       | 2   |
| No fuel use permit                           | 4   |
| Misuse of plates                             | 4   |
| Following too close                          | 1   |
| No trailer chains                            | 1   |
| Improper movement                            | 1   |
| Unattended motor vehicle                     | 1   |
| Passing on right                             | 4   |
| Passing school bus                           | 1   |
| No binder chains                             | 3   |
| Over height                                  | 1   |

CRIMINAL COURT CASES - 187

|   |    |
|---|----|
| Theft (unauthorized taking, service, stolen property, etc.)       | 9  |
| Unauthorized entries (burglary, trespassing, etc.)                | 19 |
| Fraud (forgery, bad checks, on creditors, etc.)                   | 50 |
| Obstructing Government operation (resisting arrest, apprehension) | 2  |
| Breach of Peace (disorderly conduct, intoxication)                | 5  |
| Assault (simple and aggravated)                                   | 23 |
| Sexual Assault  | 1  |
| Destruction of property (criminal mischief)                       | 10 |
| Possession of controlled drug                                     | 3  |
| Knowingly present   | 3  |
| Manufacturing a controlled drug for sale                          | 1  |
| Juvenile cases (burglary, assault, theft, criminal mischief)      | 17 |
| Illegal possession of alcoholic beverage                          | 33 |
| Robbery   | 1  |
| Dog   | 2  |
| Consuming alcoholic beverage on Main Street                       | 1  |
| Trespassing livestock   | 2  |
| Reckless conduct  | 3  |
| Aiding other  | 1  |
| Indecent exposure   | 1  |





ACCIDENTS - 119

|                                       |    |
|---------------------------------------|----|
| Property damage under \$300.00        | 43 |
| Property damage over \$300.00         | 63 |
| Property damage listed as total       | 10 |
| Accidents involving pedestrians       | 1  |
| Number of one car accidents           | 50 |
| Number of two car accidents           | 69 |
| Number of three car accidents         | 1  |
| Number of accidents involving animals | 4  |
| Accidents resulting in fatalities     | 1  |
| Hit and Run                           | 13 |
| Accidents with personal injury        | 13 |



## Fire Department

Total number of calls answered this year is up from last year's figures, however, the severity of the type of alarms has decreased. The number of chimney fires showed a 38% increase over 1982.

The Department conducted a N.H. State Certification Course which several members completed and have become Certified N.H. Firefighters. This course was instructed by Department Members who are N.H. State Certified Instructors and all members deserve a strong congratulations for the time and effort put into the courses.

Fire Prevention programs were conducted as usual this year, with the Department making visits to various groups and organizations for the express purpose of teaching fire safety. The effects of these classes and visits become very evident from year to year.

More work will be scheduled for next year in conjunction with the telephone company pole changeover, work was completed on Sumner Street with no difficulty and work will be done on Portland Street in 1984. This work is mandated by the changing of poles to which the municipal fire alarm is attached.

Some members traveled to Gorham, N.H. this year for the State Fireman's Convention to represent the Department and the Town of Lancaster. The 1934 Maxim also made the trip as is the case every year. A color guard was also at the convention to display our colors.

A dry hydrant has been installed near the Davidge property on the East Whitefield Road. This work was done completely by Fire Department members to include contracted services. The total cost of the project was paid for by John Davidge, Jr. The Soil Conservation Office provided assistance for layout construction and Department members completed the work. The hydrant has flowed water in excess of 700 gallons per minute and will prove to be a huge asset to the Department. This area was high on the list for a good source of water for firefighting purposes.

Guildhall, Vermont, is part of the Lancaster Fire Department's normal response area. The Department responses cover an area up to the North Road in Guildhall, at which point the Groveton Fire Department takes the responsibility.

The strong support of the townspeople is greatly appreciated during the year. Cooperation remains at a high level and the installation of smoke detectors under N.H. Law is going quite well.

Firefighting procedures and training is in high standard and the property, which is saved during the course of a year, reflects the highly professional Fire Department available to the Town.



|                                  |    |
|----------------------------------|----|
| Chimney Fires                    | 28 |
| Oil Burners                      | 1  |
| Structure Fires                  | 1  |
| Partition Fires                  | 3  |
| Smoke Scares                     | 2  |
| Electrical Fires                 | 5  |
| Vehicle Fires                    | 4  |
| False Alarms                     | 13 |
| False Alarms (Malicious)         | 2  |
| Grass Fires                      | 2  |
| Forest Fires                     | 1  |
| Brush Fires                      | 2  |
| Automobile Accidents             | 7  |
| Mutual Aid                       | 0  |
| Woodstove                        | 3  |
| Illegal Kindling                 | 1  |
| Gas Spills/Hazardous<br>Material | 5  |
| Bomb Scare                       | 2  |
| Others                           | 8  |



REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Once again, our cooperative town and state forest fire prevention and control program leads the nation in least acres burned per forest fire. Less than one-half acre per fire statewide average.

At the town level, your Firest Fire Warden is responsible for the prevention and control of all grass and woods fires when the ground is not snow covered.

Forest fire prevention is achieved at the town level by issuing a written permit for every fire that is to be kindled on the ground out of doors when the ground is not covered with snow. Each person wishing to have an outside fire must obtain this written permit from the town Fire Warden before kindling the fire. Any person that does not obtain a fire permit, when one is required, is violating our forest fire permit law and is subject to a court appearance and could be fined up to \$1,000 and receive a jail sentence of up to one year.

No fire permit will be issued between 9:00 A.M. and 5:00 P.M. unless it is raining. The reason for this is two-fold; the fire danger increases steadily between 9:00 A.M. and 2:00 P.M., then subsides to a safe level between 2:00 P.M. and 5:00 P.M. This happens because the sun dries out the fine fuels that are easily ignited and dries the air which permits rapid fire spread. Also during this part of the day, fire fighters are not readily available in most communities so an escaped fire could burn longer and cause greater damage before being suppressed.

Your cooperation in burning only when conditions are safe is greatly appreciated.

As Smokey says, "Remember, Only You Can Prevent Forest Fires!"

1983 STATISTICS

|                 | State | District 8 | Lancaster |
|-----------------|-------|------------|-----------|
| Number of Fires | 779   | 9          | 1         |
| Number of Acres | 348   | 10         | .1        |

Richard C. Belmore, Forest Ranger

Stephen Kipp, Forest Fire Warden

# Public Works

## Highway Department

The remaining section of Middle Street from Main Street to the Railroad Crossing, was resurfaced under the Highway Subsidy program. The old surface was leveled and followed by a one inch application of hot asphalt applied by a paver and rolled for compaction. In addition, curbing was installed and a section of new sidewalk was built.

The Town Road Aid program, which is a State administered program, replaced a bridge on Stebbins Hill Road with a 40' x 8' metal culvert pipe. The old bridge was damaged by flooding from a cloudburst that saw water overflowing the bridge, the old bridge was just that old and severely deteriorated.

The first highway subsidy program there are two, was adopted to assist community highway maintenance, the proceeds coming from the gas tax. Later a new highway subsidy program was legislated and those funds were restricted to construction and improvement in municipal street systems, also financed from gasoline taxes. There was for many years, the T.R.A. (Town Road Aid) program, which was administered by the State and financed by the State, the local financial support was approximately 1/7th of the annual allotment. The program was mainly for improvements in the rural road system. Reconstruction of those roads must meet standards set down by the State.

The 1983 legislature changed all of those programs by adopting a new Highway Block Grant Program, which returns to the community an equal amount of funds. The Highway Block Grant program removed the restrictions that came with the former aid programs and left the decision of use to the local community. The only restriction is that the funds be used in the local Street and Road systems. The funds continue to come from gasoline taxes.

The State Bridge Aid programs were not changed and will continue as before.

The South Lancaster Covered Bridge was rehabilitated this year, with the opening celebration November 23, 1983. The cost was shared by the Towns of Lancaster, New Hampshire, Lunenburg, Vermont, the States of N.H. and Vermont and the Federal Government's Historic Preservation Funds.

The annual street resurfacing program continued with liquid asphalt materials. The winter snow was plowed and salting and sanding of streets and roads was accomplished. The spring saw the usual cleanup of sand used in the winter on streets and sidewalks.

## Water Department

The N.H. Water Supply and Pollution Control Commission adopted regulations requiring municipal water systems to have an auxiliary electric power source to operate chlorination equipment if power from the electric utility is interrupted. The commission will also require duplicate chlorination equipment to avoid interruption of the water purification process

A new water main was replaced on Sand Street and all the building service lines were replaced. Several other water service lines were replaced.

The water system generally functioned well delivering water to all customers. The quality of the water is served by chlorination; continued testing supports the quality. Seasonal flushing of water mains minimizes the occasional nuisance of organic debris sometimes found in sections of the system.

#### Sewer Department

The Department enjoyed the second year of seasonal disinfection. The N.H. Water Supply and Pollution Control Commission, on a controlled basis, permits during winter months, effluent from the treatment plant to flow without chlorination. The process reduces the cost of treatment and other operating costs.

All sewage collected by the municipal systems is pumped to the sewer lagoons at a considerable cost. A study completed indicates that additional separation of surface water and groundwater infiltration in a specific section of the system could remove 400,000 gallons of water per day, which translates in a significant cost savings and is cost effective. It is planned to request funding to accomplish the recommended improvements.

Maintenance of the transmission lines is a function of the department. Many of the problems are caused by the disposal of items that should not be disposed of in a sewer. Public cooperation is necessary.

#### Cemeteries

The municipal cemeteries were maintained in quality condition. Raymond Wheeler, Supervisor and Cemetery personnel, maintained the Summer Street and Main Street Cemeteries. Murray Vashaw maintains the #10 Cemetery, located on Martin Meadow Pond Road.

Three Streets in the Summer Street Cemetery were rebuilt and paved. An improvement of long duration.



## Schedule of Town Property

The values shown are not intended to be true values; some are cost basis and others are estimates used for prior specific purposes.

| <u>Description</u>   | <u>Value</u>  |
|--|---------------|
| Town Hall, Lands & Buildings                                     | \$ 250,000.00 |
| Weeks Memorial Library   | 200,000.00    |
| Fire Dept. , Lands & Buildings                                   | 100,000.00    |
| Highway Dept. , Lands & Buildings                                | 150,000.00    |
| Parks, Commons & Playgrounds                                     | 200,000.00    |
| Water Supply Facilities  | 2,000,000.00  |
| Sewer Plant Facilities   | 4,000,000.00  |
| Parking Lots   | 20,000.00     |
| Town Forest  | 13,000.00     |
| All Lands & Buildings acquired through<br>Tax Collector's Deeds: |               |
| Riverside Drive Lot (assessed value)                             | 400.00        |
| Causeway St. Lot (assessed value)                                | 200.00        |
| Page Hill Lot (assessed value)                                   | 100.00        |



# Inventory of Municipal Equipment

## Highway

|      |                                     |
|------|-------------------------------------|
| 1982 | John Deere Motor Grader             |
| 1975 | John Deere Loader                   |
| 1971 | Elgin Sweeper                       |
| 1981 | G.M.C. Dump Truck w/Plow            |
| 1979 | John Deere Loader/Backhoe           |
| 1982 | G.M.C. Dump Truck w/Plow            |
| 1983 | G.M.C. Dump Truck w/Plow            |
| 1976 | Ford L-800 w/Spreader Body          |
| 1978 | Bombardier Sidewalk Plow/Sander     |
| 1973 | 100C Int'l. Loader-Dump             |
| 1967 | Jeep Cargo                          |
| 1966 | General Utility Trailer             |
| 1966 | CH & E One Ton Toller               |
| 1978 | Steam Thawing Unit - Lookout Boiler |
| 1965 | Joy Compressor                      |
| 1983 | Gilson Tractor Mower                |

## Fire Dept.

|      |                            |
|------|----------------------------|
| 1978 | Mack-Boyer Pumper          |
| 1976 | Chevrolet - Tanker (Water) |
| 1967 | Ford - Thibault, Pumper    |
| 1964 | Dodge Panel                |
| 1952 | Jeep                       |
| 1949 | Seagrave Ladder Truck      |
| 1934 | Maxim Pumper               |

## Police Dept.

|      |                            |
|------|----------------------------|
| 1982 | Chevrolet Impala - Cruiser |
|------|----------------------------|

## Ambulance Corp

|      |                            |
|------|----------------------------|
| 1975 | G.M.C. Modular Wolf        |
| 1974 | Chevrolet - Parke Superior |

## Water & Sewer

|      |                     |
|------|---------------------|
| 1977 | Ford Pickup - Water |
| 1983 | Ford Pickup w/Plow  |
| 1972 | Sewer Rodder        |

## Public Welfare

**TOWN WELFARE:** The town provided financial support to three Court ordered placements of minors in foster homes or specialized professional homes for youth. Under an agreement, the cost for one youth's care was shared by the School District and the Town was reimbursed \$13,742.00. A parent of one youth provided partial support and the town received \$1,200.

Families assisted included 33 adults and 41 children. Most cases are of short duration assisted only until accepted under State Aid programs, until employed or accepted under another aid program. Applicants for local public assistance must meet established guidelines for eligibility.

Two local funds, administered by committees, help keep local costs to a minimum.

Some recipients of public assistance, physically able to work, are assigned work responsibilities to offset assistance received. Certain assets of some recipients may be attached and if later sold, the Town receives reimbursement for the assistance given, plus interest. This year, one lien on real estate was released after satisfaction of the lien.

**STATE WELFARE ASSISTANCE:** The N.H. Department of Health & Welfare, Division of Welfare, administers the Old Age Assistance program, which is financed jointly by Federal, State and local governments, the formula is 30% Town, 20% State and 50% Federal. The State also administers aid to families with dependent children and aid to qualified disabled people. Information concerning these programs may be received by contacting the N.H. Division of Welfare, Littleton, N.H. 03561, Telephone 1-800-552-8959.

The Medicaid Program helps reduce local costs, the program is designed to assist persons who do not have the means to provide for their medical care, or who do so only at a great financial sacrifice. Through this program, pharmaceutical, laboratory, skilled nursing home care and physician's 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 person may have. Information concerning these programs may be received by contacting the N.H. Division of Welfare, Littleton, N.H. Telephone 1-800-552-8959.

The town is assisting in support of an average of 12 recipients of the Old Age Assistance program, aid to aliens program and the disability program. There was an average of six recipients under Nursing Home care.

**FOOD STAMPS:** Lancaster residents may contact the N.H. Division of Welfare, Littleton, N.H., Telephone 1-800-552-8959 for an appointment to apply for food stamps. Anyone may telephone for eligibility requirements.

The Federal Fuel Assistance program for eligible low income families and for qualifying elderly persons, was available through the Community Action Program.



## Weeks Memorial Library

The staff and trustees of the Library wish to thank the voters of Lancaster for restoring the \$4,000.00 from our budget, suggested to be deleted by the Budget Committee. Since we were not asking for any increase over the year before, we felt it only fair that we maintain our budget at that level.

In both departments we circulated 31,744 books last year, showing, once again, that the Library is a vital part of this community.

About 600 books were purchased by both adult and juvenile departments and we have subscriptions to 45 magazines, plus 3 newspapers as well.

Many collections of books have been lent and borrowed in our continuing cooperation with neighboring libraries. Also, we continue to borrow from the Bookmobile office in Twin Mountain, although the staff must pick up and transport these books. Since we no longer have a Bookmobile to transport books, the staff has had to pick up and transport several hundred books. This is very tiresome for the librarians, but we feel our patrons deserve to have any and all books available in our area.

The Library building is beginning to show its age. The roof is in really bad shape and needs to be fully repaired. New flashing was put on this year and the rest needs doing in 1984.

We accepted, with regret, the resignation of Mrs. Elizabeth Currie. She has been Juvenile Librarian for many years and will be missed. Mrs. Holly Verrier is the new Juvenile Librarian.

Again remember the Library belongs to the people of Lancaster. You are welcome any time.



WEEKS MEMORIAL LIBRARY

FINANCIAL STATEMENT

1983

Cash on Hand, January 1, 1983 \$(1,765.35)

Receipts:

|   |              |                  |
|---|--------------|------------------|
| Town Appropriation                      | \$27,500.00  |                  |
| Col. Town Spending Committee            | 2,000.00     |                  |
| Trustees of Trust Funds-1983 Balance    | 3,393.11     |                  |
| Certificate of Deposit Interest         | 309.66       |                  |
| Fines, Photocopier & Street Fair Income | 141.68       |                  |
| Donations                               | 40.00        |                  |
| Linscott Fund Interest                  | 635.50       |                  |
| Brackett Fund Interest                  | 5.77         |                  |
| Shurtleff Fund Interest                 | <u>26.65</u> | <u>34,052.37</u> |
|   |              | 32,287.02        |

Disbursements:

|                                   |               |                  |
|-----------------------------------|---------------|------------------|
| Heal Librarian                    | \$ 4,999.92   |                  |
| Juvenile Librarian                | 2,199.96      |                  |
| Assistant Librarian               | 2,674.92      |                  |
| Part-time Assistants              | 1,983.13      |                  |
| Janitor                           | 1,500.00      |                  |
| Books - Adult                     | 5,214.11      |                  |
| - Juvenile                        | 1,490.59      |                  |
| Periodicals & Newspapers          | 1,338.96      |                  |
| Social Security & Other Benefits  | 1,122.69      |                  |
| Lights, Telephone, Water, Sewer   | 841.48        |                  |
| Heat                              | 2,069.60      |                  |
| Office, Janitor, Supplies & Misc. | 748.77        |                  |
| Insurance                         | 932.00        |                  |
| Maintenance, Repairs              | 2,946.34      |                  |
| Advertising                       | <u>192.80</u> | <u>30,255.27</u> |

Cash on Hand, December 31, 1983 \$ 2,031.75

## Ambulance Service

The many donations received by the Lancaster Ambulance were used to improve patient care and the service by the purchasing of needed supplies and equipment. We acknowledge them with thanks.

We also thank the dedicated volunteers of the Lancaster Ambulance Corps for their service to the community and for unselfishly giving many hours standing by, prepared to answer any call. Members of the Corps gave many more hours of their time for further training and for refresher courses.

A summary of calls appears below, which includes emergency calls, patient transfers and accident victims. The service also responds to local fire calls to offer their services, if needed.

### Summary of Calls

|                    |     |
|--------------------|-----|
| Lancaster & Others | 329 |
| Jefferson          | 13  |
| Lunenburg          | 34  |
| Guildhall          | 9   |
| Dalton             | 8   |
|                    | 393 |
| TOTAL              | 393 |

The towns of Dalton, Jefferson, Lunenburg and Guildhall contribute to the maintenance and operation of the Ambulance Service for serving their communities.

### RECEIPTS

|             |              |
|-------------|--------------|
| Collections | \$ 12,980.43 |
|-------------|--------------|

### EXPENDITURES

|                                   |             |                     |
|-----------------------------------|-------------|---------------------|
| Payroll                           | \$ 7,063.82 |                     |
| Clerical                          | 620.00      |                     |
| Insurance                         | 2,521.00    |                     |
| Liability Insurance               | 892.50      |                     |
| Vehicle Expense (Incl. Insurance) | 3,231.34    |                     |
| Training                          | 465.00      |                     |
| Supplies, Equipment & Dues        | 1,280.91    |                     |
| Non-Cash                          | (1,200.00)  |                     |
| Depreciation                      | 2,000.00    |                     |
| Miscellaneous                     | 314.85      |                     |
|                                   | 19,589.42   | \$ <u>19,589.42</u> |

## Public Health

LANCASTER PUBLIC HEALTH NURSING SERVICE, INC.

Public Health Nursing Service has been serving the Town of Lancaster since 1919. The visiting nurse is available Monday through Friday from 8:00 A.M. to 4:00 P.M. on a regularly scheduled basis and evenings and weekends when special arrangements are made.

Skilled nursing visits include such activities as dressing changes, injections, colostomy care, blood pressure checks and health teaching.

Home Health Aides perform such functions as assisting with bathing, shampoo or follows a treatment plan established by the physical therapist, speech therapist or occupational therapist, under the supervision of a registered nurse.

In our new program, the Homemaker, under the supervision of a registered nurse assists with housekeeping, laundry, shopping and meal preparation. Most recipients are elderly and there are medical reasons for needing such assistance.

Children enrolled in our Well Child Clinics receive physical examinations, immunizations and dental care. Blood Pressure Clinics are held monthly in all of the towns served.

A total of 6200 visits were made during 1983 to the six town areas served by our agency, an increase of 62% over 1982.

The continued ability to meet the health needs of our communities is dependent on the contributions of time, effort and appropriations to the agency from the communities served.

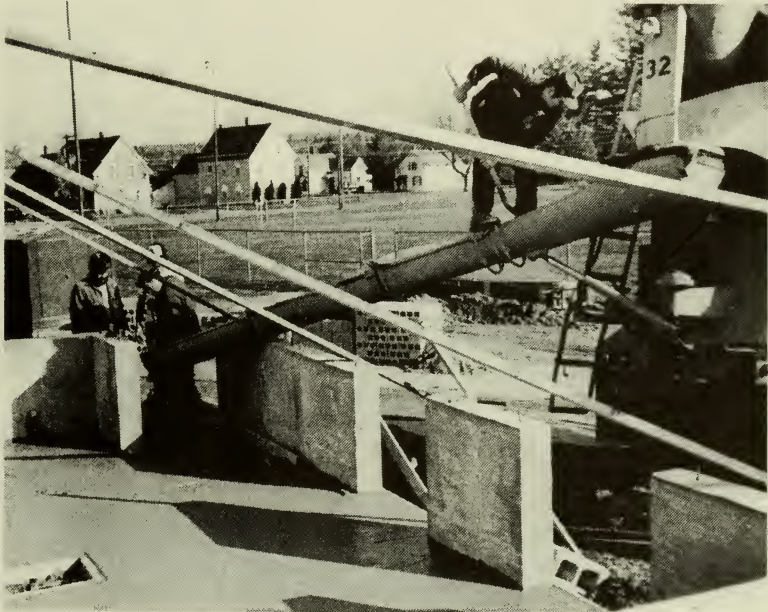




## Information Booth

The information booth, as always, was very active with 3,184 people from various parts of the country and some foreign lands, visiting and requesting information. The courteous attendant, Rosemary Rancourt was assisted by Cindy Sheptor.

Thousands of pieces of material, about the Lancaster area, State, County, local and nearby attractions and many, many more, are given visitors each year. The Chamber of Commerce furnishes appropriate material the remainder of the year.



## Conservation Commission

During the past year the Conservation Commission was reactivated with new members Richard Belmore, Priscilla Handler and Robert Napolitano, joining Irene Connary, Ellen Denison and Fred Emerson.

The major project of the Commission was developing a plan to purchase and plant approximately 25 trees, mostly on Main Street. This is expected to be completed by mid May, 1984.

The Commission meets monthly, usually the third Tuesday of the month, at the State forestry building on Route 3. The public is welcome to attend any of these meetings with suggestions, comments or complaints about conservation concerns in Lancaster.



## Debt Service

BOND ISSUE: The principal payment on the Sewer Bond was \$110,000.00 and interest of \$45,675.00. The State of New Hampshire paid \$58,750.00 as its share of the principal and interest.

LONG TERM NOTES: A note of \$24,900 was issued to pay the town's share of the construction costs of the Garland Road bridge. The first principal payment will be made in 1984.

TEMPORARY LOANS & INTEREST: Interest of \$11,202.00 was paid to borrow \$400,000.00, of short term money. Re-investment of part of the funds returned \$12,713.00. The loan is paid July 1st.

A schedule of Indebtedness follows:

### Sewer Bonds

4.50 percent

|                          |                                       |
|--------------------------|---------------------------------------|
| Amount of Original Issue | \$2,170,000.00                        |
| Date of Original Issue   | March 1, 1972                         |
| Principal Payable Dates  | March 1                               |
| Interest Payable Dates   | March 1 and September 1               |
| Payable at               | Boston Safe Deposit and Trust Company |

| Maturities-Fiscal Year Ending | Principal     | Interest      |
|-------------------------------|---------------|---------------|
| December 31, 1984             | \$ 110,000.00 | \$ 40,725.00  |
| December 31, 1985             | 110,000.00    | 35,775.00     |
| December 31, 1986             | 110,000.00    | 30,825.00     |
| December 31, 1987             | 110,000.00    | 25,875.00     |
| December 31, 1988             | 110,000.00    | 20,925.00     |
| December 31, 1989             | 110,000.00    | 15,975.00     |
| December 31, 1990             | 100,000.00    | 11,250.00     |
| December 31, 1991             | 100,000.00    | 6,750.00      |
| December 31, 1992             | 100,000.00    | 2,250.00      |
|                               | \$ 960,000.00 | \$ 190,350.00 |

Grader Note

7.50 percent

Amount of Original Issue \$30,000.00  
 Principal Payable Dates December 20  
 Interest Payable Dates July and December  
 Payable at Lancaster National Bank

| Maturities    | Principal    | Interest    |
|---------------|--------------|-------------|
| December 1984 | \$ 7,500.00  | \$ 1,687.50 |
| December 1985 | 7,500.00     | 1,125.00    |
| December 1986 | 7,500.00     | 562.50      |
|               | <hr/>        | <hr/>       |
|               | \$ 22,500.00 | \$ 3,375.00 |

Garland Road Bridge Note

6.75 percent

Amount of Original Issue \$ 24,900.00  
 Principal Payable Dates August 1  
 Interest Payable Date February and August  
 Payable at Siwooganock Guarantee Savings Bank

| Maturities   | Principal    | Interest    |
|--------------|--------------|-------------|
| August, 1984 | \$ 6,226.00  | \$ 1,680.75 |
| August, 1985 | 6,225.00     | 1,260.56    |
| August, 1986 | 6,225.00     | 840.38      |
| August, 1987 | 6,225.00     | 420.19      |
|              | <hr/>        | <hr/>       |
|              | \$ 24,900.00 | \$ 4,201.88 |



## Col. Town Recreation Dept.

1983 Annual Report by Superintendent of Recreation

The Col. Town Recreation Department is operated with funds from the Col. Francis L. Town Trust. Nine elected Spending Committee members establish policy and oversee operation of facilities and program. The Col. Town staff welcome new ideas from citizens that would improve service to the community.

The Recreation Department adds to their paid staff area individuals with a skill they can teach others. The women's "energise yourself" classes, with Kathleen Brockett, are popular with morning and evening sessions. The Col. Town Karate Club is into its second year and has an excellent turnout. Other successful classes utilizing area talent for instructors, include drawing classes, oil painting, rug hooking, crewel, macrame and country art. If you have a skill you can teach others, contact your recreation department.

The Col. Town Players celebrated their 10th anniversary in the fall with a special show presented free to the public, reliving portions of their prior musical performances. The spring show, "Never Too Late," is now in production and a variety show with the theme, "Salute to Broadway," is planned for mid-May. The fall musical will be "Calamity Jane," and features a large cast. The Players welcome new performers and/or off-stage crew members.

Volunteer coaches and officials are needed to continue the success of the Lancaster athletic program. Many volunteers have contributed to the success of the youth baseball program, which expanded its opportunities by adding four minor division teams in 1983. Youth hockey, with leaders Colin Sutherland, Fred Nolette, Bruce Hartford and others, is another example of good volunteer leadership benefiting our youth.

The Col. Town Recreation Department offers a wide range of athletic activities for all ages throughout the year. The gym is headquarters for 20 basketball teams, school gym classes, karate classes, women's exercises, indoor soccer, baseball clinics, square dance classes, dances and many special events. The Community Field's two softball/youth baseball diamonds, varsity baseball field, soccer field and playground area are used to capacity. The 10 team men's softball league each play their 18 game schedule, plus playoffs and two tournaments. Eight baseball teams in the 8-12 age bracket play their games on the small diamonds, as do the junior high girls softballers, while the junior high and Babe Ruth team uses the varsity field. In 1983 Lancaster hosted the New Hampshire, Age 13, Babe Ruth State Tournament. In 1984, the Col. Town Bambino League, (replacing Little League for ages 9-12), will host the New Hampshire State Tournament. League officials will be looking for host families to house some 90 boys, ages 11 and 12, one weekend in late July.

The Community House meeting rooms and facilities are used by a variety of groups for their activities. These organizations include several extension clubs, Unity Club, Public Health Nursing, Girl Scouts, Lancaster Fair Directors, Senior Citizens, Red Cross, Sheep Club, Forrest

Service and many others. Club sponsored events included the Red Sleigh Bazaar, ski club swap shop, Rotary's visit by Santa and the Easter Egg Scramble, umpire clinics, local and district Knights of Columbus foul shot contests, the Sports Injury Clinic sponsored by Weeks Hospital, the Cub Scouts Pinewood Derby and for the cheese and butter distribution by the Federal government.

The Community Camp improvement project was approved for RC&D funding up to \$15,000 on a 50/50 matching basis late in the summer with most of the work completed before snowfall. The Camp has a refurbished pond which will offer fishing for senior citizens and youngsters, a new well and improved play areas with some 800 feet of drainage installed. Richard Haldeman and the local Soil Conservation Service played the major role in planning and acquiring the Federal funding.

The project submitted for Land and Water Conservation Fund 50/50 matching funds for improvements at both the Community Field and Community Camp, also received funding. Work got started on the new restrooms and dugouts at the field. Before summer, both areas will have additional play equipment installed, a new restroom near the big shelter at the Camp and a scorers booth and team equipment area will be built on top of the field snackbar.

The Spending Committee appreciates continued cooperation between the Lancaster School Department administrators, with whom we often cooperate and co-sponsor junior high wrestling, soccer, field hockey, basketball, baseball and girls softball programs and utilize their facilities, when necessary. We appreciate the assistance provided by the Town Highway Department and for the generous use of the Town Hall by the Players and for other programs when they cannot be scheduled into the Community House gym.

Andrea and I wish to express our appreciation to the members of the Spending Committee for their leadership and support. We credit the successes our programs enjoy to the many volunteers who give unselfishly of their time. A special thanks to each person who has served unselfishly and with dedication during the year on the Col. Town staff.

# Col. Town Income Spending Committee

Annual Report

Year Ended December 31, 1983

## INCOME

Trust Fund \$ 99,311.53

## INTEREST

Certificate of Deposit \$ 1,753.09  
NOW Account 825.21  
HI FI Account 2,116.86

\$ 4,695.16

Camp Fees 1,025.40  
House Fees 1,025.00  
Pool Fees 5,925.75

\$ 7,976.15

Vehicle Rental 493.82  
Classes 3,452.70  
Coca-Cola 1,235.10  
Softball Lights 1,652.77  
Halloween Carnival 156.50  
Karate 4,910.25  
Miscellaneous 697.00

TOTAL INCOME \$ 124,580.98

Life-Be-In-It Project \$ 6,500.00  
Transfer from HI FI Account 15,000.00

Checkbook Balance January 1, 1983 \$ 146,080.98  
48,806.81

\$ 194,887.79

DISBURSEMENTS

|   |               |
|---|---------------|
| Wages and Salaries                        | \$ 40,717.57  |
| Insurance                                 | 8,843.55      |
| Employee Benefits (Social Security, etc.) | 8,108.28      |
| Employee Withholding (Income Tax., etc.)  | 9,711.35      |
| Heat                                      | 4,439.89      |
| Electricity                               | 2,845.46      |
| Telephone                                 | 934.04        |
| Office Supplies                           | 416.74        |
| House Supplies                            | 1,953.41      |
| Maintenance Repairs                       | 3,385.09      |
| Vehicles                                  | 4,262.16      |
| Field                                     | 1,613.86      |
| Camp                                      | 1,677.34      |
| Pool                                      | 4,846.60      |
| Rink                                      | 732.39        |
| Recreation                                | 4,398.35      |
| Special Activities                        | 10,893.12     |
| Capital Expenditures                      | 2,544.88      |
| Miscellaneous                             | 6,971.29      |
| TOTAL EXPENDITURES                        | \$ 119,295.37 |
| Life-Be-In-It Project                     | 12,459.37     |
| Certificate of Deposit Siwooganock Bank   | 10,000.00     |
| HI FI Account - Lancaster National Bank   | 17,116.86     |
| Checkbook Balance January 1, 1984         | 36,016.20     |
|   | \$ 194,887.79 |



# Col. F.L. Town Trust Fund

YEAR ENDED DECEMBER 31, 1983

|  |                        |
|--|------------------------|
| Investments, December 31, 1982           | \$ 1,299,929.87        |
| Income from Investments - 1983           | 116,661.55             |
| Profit from Securities Sales             | 16,149.54              |
|  | <u>\$ 1,432,740.96</u> |
| Payments to F.L. Town Spending Committee | \$ 99,311.53           |
| Expenses of Administration *             | 11,723.59              |
| Income Held in Suspense **               | 5,626.43               |
| Investments, December 31, 1983           | <u>1,316,079.41</u>    |
|  | <u>\$ 1,432,740.96</u> |

\*Expenses of Administration:

|                    |                     |
|--------------------|---------------------|
| Investment Fee     | \$ 10,953.59        |
| Accounting Service | 750.00              |
| Probate Fees       | 20.00               |
|                    | <u>\$ 11,723.59</u> |

\*\* Options sold in 1983 with  
Payments due in 1984

|                          |                        |
|--------------------------|------------------------|
| Original Trust - 1926    | \$ 335,022.50          |
| Profits                  | 1,147,477.05           |
| Losses                   | <u>(166,420.14)</u>    |
| Fund - December 31, 1984 | <u>\$ 1,316,079.41</u> |

# Report of the Trust Funds of the City or Town of LANCASTER on December 31, 1983

| DATE OF CREATION | NAME OF TRUST FUND<br>List first those trusts invested<br>in a common trust fund | PURPOSE OF TRUST FUND               | HOW INVESTED<br>Whether bank deposits,<br>Stocks, bonds, etc.<br>(If Common Trust — So State) | % | PRINCIPAL                    |                         |  |                              | INCOME DURING YEAR     |            |            | Expended<br>During<br>Year | Balance<br>End<br>Year |
|------------------|--|-------------------------------------|---|---|------------------------------|-------------------------|--|------------------------------|------------------------|------------|------------|----------------------------|------------------------|
|                  |  |                                     |   |   | Balance<br>Beginning<br>Year | New<br>Funds<br>Created | Gains or<br>(Losses) on<br>Sale of<br>Securities | Capital<br>Gain<br>Dividends | Balance<br>End<br>Year | Percent    | Amount     |                            |                        |
|                  | School Trust   | Benefit of School                   | Savings<br>Pub. Serv.<br>Prfd. 12   |   | 573.19                       |                         |  |                              |                        | 33.32      | 33.24      | 33.32                      | 33.24                  |
|                  | School Trust   | Benefit of School                   | Savings<br>Pub. Serv.<br>Prfd. 35   |   | 1,044.00                     | ( 666.71)               | ( 377.29)  |                              |                        | 95.04      | 23.76      | 95.04                      | 23.76                  |
|                  | Stevens Trust  | Beautify Cemetery                   | Savings<br>Pub. Serv.<br>Prfd. 35   |   | 501.17                       |                         |  |                              |                        | 29.13      | 29.06      | 29.13                      | 29.06                  |
|                  | Stevens Trust  | Benefit of                          | Savings<br>Pub. Serv.<br>Prfd. 35   |   | 3,045.00                     | (1,944.53)              | (1,100.47)                                       |                              |                        | 277.20     | 69.80      | 277.20                     | 69.80                  |
|                  | Nonahan Trust  | Public Nursing                      | Savings   |   | 795.20                       | 300.00                  |  |                              |                        | 295.99     | 72.20      | —                          | 368.19                 |
|                  | Lyman Blandin  | Benefit of<br>Needy                 | Savings<br>Pub. Serv.<br>Prfd. 35   |   | 345.81                       | 300.00                  | 345.81   |                              |                        | 20.29      | 20.05      | 20.29                      | 20.05                  |
|                  | Lyman Blandin  | Benefit of<br>Needy                 | Savings<br>Pub. Serv.<br>Prfd. 35   |   | 15,000.00                    |                         | 15,000.00  |                              |                        | 1,923.34   | 1,651.10   | 1,923.34                   | 1,651.10               |
|                  | Capital Reserve — Bus  | Purchase<br>School Bus              | Savings   |   | 3,045.00                     | (1,944.53)              | (1,100.47)                                       |                              |                        | 277.20     | 69.80      | 277.20                     | 69.80                  |
|                  | Capital Reserve — Fire   | Purchase<br>Fire Alarm              | Savings   |   | 3,722.44                     |                         |  |                              |                        | 1,338.64   | 410.80     | —                          | 1,749.24               |
|                  | Capital Reserve — Water  | Purchase Water<br>Dept. Equipment   | Savings   |   | 44,964.38                    | 8,000.00                |  |                              |                        | 7,193.77   | 4,245.52   | —                          | 11,439.29              |
|                  | Capital Reserve — Sanitation   | Purchase Sanita-<br>tion Equipment  | Savings   |   | 47,871.48                    |                         |  |                              |                        | 27,851.81  | 6,173.89   | —                          | 34,025.70              |
|                  | Capital Reserve — Highway  | Purchase Highway<br>Equipment       | Savings   |   | 9,000.00                     |                         |  |                              |                        | 1,927.15   | 884.69     | —                          | 2,811.84               |
|                  | Capital Reserve — Ambulance  | Purchase Ambulance<br>Garage Equip. | Savings   |   | 52,724.10                    | (32,681.43)             | 17,000.00  |                              |                        | 37,092.67  | 12,577.03  | —                          | 14,790.43              |
|                  | Capital Reserve — Garage   | Purchase Ambulance<br>Garage Equip. | Savings   |   | 10,500.00                    | 2,000.00                |  |                              |                        | 1,855.75   | 1,003.10   | —                          | 2,858.85               |
|                  | Capital Reserve — Septic System  | Improve School<br>Septic System     | Savings   |   | 4,015.45                     |                         |  |                              |                        | 1,334.25   | 434.81     | —                          | 1,768.46               |
| 7/82             | School Septic System   | Septic System                       | Savings   |   | 4,000.00                     | 4,000.00                |  |                              |                        | 190.78     | 424.71     | —                          | 615.49                 |
|                  |  |                                     |   |   | 669,932.10                   | 1,168.57                | ( 5,398.53)                                      |                              |                        | 665,702.14 | 112,362.01 |                            | 57,994.08              |
|                  |  |                                     |   |   |                              |                         |  |                              |                        |            |            |                            | 53,855.30              |
|                  |  |                                     |   |   |                              |                         |  |                              |                        |            |            |                            | 116,500.79             |

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 Town Hall in said Lancaster on Tuesday, the Thirteenth day of March, at ten o'clock in the forenoon to act upon the subjects hereinafter mentioned. The polls will be open at said meeting place on said date from ten o'clock in the forenoon until seven o'clock in the afternoon for the reception of your ballots for the election of Town officers and said polls will be open for such additional time after 7:00 p. m. as shall be determined by said meeting for the reception of your ballots on any matters to be voted on by written ballot at said meeting.

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 (1983) 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 transfer tax liens and convey property acquired by the Town by tax collector's deed by public auction, or advertised sealed bid, or in such other manner as determined by the Selectmen as justice may require.
4. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budget appropriations in the amount indicated and, further, to authorize the Selectmen to make pro-rata deductions in the amounts as estimated entitlements are reduced or to take any other action hereon. The Selectmen and Budget Committee recommend appropriations as follows:

| Appropriation              | Estimated Amount   |
|----------------------------|--------------------|
| New Equipment              | \$27,900.00        |
| Highway Maintenance        | 12,100.00          |
| Fire Dept. Supplies        | 2,500.00           |
| Public Safety-Police Dept. | 19,500.00          |
|                            | <u>\$62,000.00</u> |

5. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the state, federal or another governmental unit or private source which becomes available during the year in accordance with the procedures set forth in NHRSA 31:95-b.


6. To see if the Town will vote to appropriate and transfer from the Capital Reserve Fund, the sum of Fourteen Thousand, Two Hundred and Eighty Five Dollars (\$14,285.00) to be used toward the purchase of a new ambulance.
7. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be used toward the cost of a revaluation of all taxable properties in Town of Lancaster, with balance of total revaluation cost to be raised in succeeding years (recommended by Budget Committee).
8. To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000.00) to be used for obtaining comprehensive study and report on the feasibility of Town of Lancaster withdrawing from the White Mountains Regional School District (submitted without recommendation of Budget Committee).
9. To see if the Town will vote to authorize the Selectmen to purchase such land, rights-of-way and easements as are required for the construction of a municipal sewage disposal system, including sewers, sewage interceptors, pumping station, and treatment works and other related facilities, and to authorize the Selectmen to apply for and accept any federal and state aid available for such purposes and to take all actions and steps necessary to carry out this project.
10. To see if the Town will vote to pay the Town Clerk by salary in lieu of any and all statutory fees, with salary to be set by the Selectmen.
11. To see if the Town will vote to raise and appropriate the sum of Fifteen Hundred Dollars (\$1,500.00) for support of the Community Action Outreach Program. (By petition - without recommendation by the Budget Committee.)
12. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) to be used by the Mount Prospect Ski Club for the purpose of assisting in the operation and maintenance of the Mount Prospect Ski Area. (submitted without recommendation by the Budget Committee.)
13. To see if the Town of Lancaster shall call upon the Governor and Executive Council, its State Representative(s) and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant on the citizens, businesses, schools and agencies in the Town of Lancaster, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire. (By petition to Selectmen.)
14. To see if the Town will vote to approve the acquisition by the United States Forest Service of approximately 556 acres abutting the White Mountain National Forest in the Town of Lancaster.




15. To see if the Town will vote to accept the budget as submitted by the Budget Committee.
16. To direct how money raised for the above purposes be expended.
17. To act upon any other business which may legally come before said meeting.

Given under our hands and seals, this twenty-fourth day of February, 1984.

  
\_\_\_\_\_  
Michael W. Beattie

  
\_\_\_\_\_  
John P. Martin

  
\_\_\_\_\_  
Dean H. Wesson

A true copy of Warrant - Attest:

\_\_\_\_\_  
Michael W. Beattie

\_\_\_\_\_  
John P. Martin

\_\_\_\_\_  
Dean H. Wesson



# Report of the Trust Funds of the City or Town of LANCASTER on December 31, 19 83

| DATE OF CREATION | NAME OF TRUST FUND<br>List first those trusts invested<br>in a common trust fund | PURPOSE OF TRUST FUND        | HOW INVESTED<br>Whether bank, deposits,<br>Stocks, bonds, etc.<br>(If Common — So State) | Balance<br>Beginning<br>Year | New<br>Funds<br>Created | Gains or<br>(Losses) on<br>Sale of<br>Securities | Capital<br>Gain<br>Dividends | Balance<br>End<br>Year | INCOME    |        |                            | Balance<br>End<br>Year |           |
|------------------|--|------------------------------|--|------------------------------|-------------------------|--|------------------------------|------------------------|-----------|--------|----------------------------|------------------------|-----------|
|                  |  |                              |  |                              |                         |  |                              |                        | Percent   | Amount | Expended<br>During<br>Year |                        |           |
|                  | Lyman Blandin Fund   | Benefit of Needy             | Common   | 46,178.84                    | 1,944.53                | 565.25   | -                            | 48,688.62              | 5,531.84  | 12.43  | 3,875.54                   | 5,531.84               | 3,875.54  |
|                  | Cemetery Trust   | Care of Cemetery             | Common   | 130,788.08                   | 12,111.64               | 1,474.08   | -                            | 144,373.80             | 15,666.28 | 36.86  | 11,356.18                  | 15,666.28              | 11,356.13 |
|                  | Helmer Walker Cross<br>Dennison Trust  | Care of<br>Cross Park        | Common   | 5,271.82                     | -                       | 68.35  | -                            | 5,340.17               | 282.37    | 1.36   | 428.46                     | -                      | 710.83    |
|                  | Jas. L. Dow — Tree Fund  | Benefit of Cemetery          | Common   | 4,909.20                     | -                       | 64.62  | -                            | 4,973.82               | 633.55    | 1.27   | 400.64                     | -                      | 1,033.99  |
|                  | Historical Trust   | Compile History<br>of Town   | Common   | 849.39                       | -                       | 11.01  | -                            | 860.34                 | 101.83    | .22    | 69.29                      | 101.83                 | 69.29     |
|                  | Library Trust  | Benefit of<br>Public Library | Common   | 35,268.74                    | 36,419.03               | 1,150.29   | -                            | -                      | 3,225.10  | -      | 781.20                     | 3,225.10               | 781.20    |
|                  | Chapin C. Brooks<br>School District  | Benefit                      | Common   | 3,988.96                     | 666.71                  | 39.64  | -                            | 4,695.31               | 479.14    | 1.20   | 363.98                     | 479.14                 | 363.99    |
|                  | Emmons S. Smith Trust  | Benefit of Needy             | Common   | 41,309.71                    | 1,833.42                | 303.46   | -                            | 43,646.59              | 4,946.23  | 11.14  | 3,471.20                   | 4,946.23               | 3,471.20  |
|                  | Geo. M. Stevens Trust  | Benefit of Cemetery          | Common   | 135,444.23                   | 1,944.53                | 1,729.45   | -                            | 139,118.21             | 16,227.69 | 35.52  | 11,152.40                  | 16,227.69              | 11,152.40 |
|                  | TOTAL COMMON TRUST FUNDS   |                              |  | 404,008.91                   | 17,918.20               | 5,606.15   | -                            | 391,696.86             | 47,093.83 | 100.00 | 31,898.83                  | 46,177.91              | 32,814.57 |
|                  | Cemetery Trust   | Benefit of Cemetery          | Savings  | 13,458.69                    | 2,530.00                | -  | -                            | 16,009.69              | 718.06    | D6     | 833.51                     | 718.06                 | 833.51    |
|                  | Cemetery Trust   | Benefit of Cemetery          | Savings  | 25,000.00                    | -                       | -  | -                            | 25,000.00              | 2,084.08  | D8     | 2,117.12                   | 2,084.08               | 2,117.12  |
|                  | Cemetery Trust   | Benefit of Cemetery          | Pfd.   | 18,966.00                    | (12,111.64)             | (6,854.36)                                       | -                            | -                      | 1,726.56  | 56     | 431.64                     | 1,726.56               | 431.64    |
|                  | Cross Park,<br>Public Parks<br>and Cemeteries                                    | Care of                      | Savings  | 925.35                       | -                       | -  | -                            | 925.35                 | 2,058.76  | 76     | 171.37                     | -                      | 2,230.13  |
|                  | Dow Trust  | Compile History<br>of Town   | Savings  | 352.06                       | -                       | -  | -                            | 353.06                 | 967.06    | D6     | 75.80                      | -                      | 1,042.86  |
|                  | Historical Trust   | Benefit of<br>Public Library | Savings  | 23.48                        | 944.49                  | -  | -                            | 23.48                  | 1.36      | 36     | 1.37                       | 1.36                   | 52.60     |
|                  | Library Trust  | Benefit of<br>Public Service | Savings  | 574.21                       | 334.67                  | -  | -                            | 1,853.37               | 33.37     | 37     | 4,487.37                   | 33.37                  | 4,487.37  |
|                  | Library Trust  | Benefit of<br>Public Service | Pfd. 17  | 1,479.00                     | (944.49)                | (534.51)   | -                            | -                      | 134.84    | 64     | 33.66                      | 134.84                 | 33.66     |
|                  | Smith Trust  | Benefit of Needy             | Savings  | 1,074.18                     | -                       | -  | -                            | 1,074.18               | 62.44     | 44     | 62.32                      | 62.44                  | 62.32     |
|                  | Smith Trust  | Benefit of Needy             | Public Service   | 2,871.00                     | (1,833.42)              | (1,037.58)                                       | -                            | -                      | 261.36    | 36     | 65.34                      | 261.36                 | 65.34     |
|                  | Library Trust  | Benefit of<br>Library        | Colonial Option  | -                            | 36,084.36               | -  | -                            | 36,084.36              | -         | -      | (4,487.37)                 | -                      | -         |

Report of The Common Trust Fund Investments of The City or Town of LANCASTER on December 31, 19 83

| NO. OF SHARES OR OTHER UNITS | DESCRIPTION OF INVESTMENT (Name of Bank, Stock, Bond, etc.) | HOW INVESTED           |                  |                     |               | PRINCIPAL           |                           |                  |                        | INCOME             |                      |                  |
|------------------------------|---|------------------------|------------------|---------------------|---------------|---------------------|---------------------------|------------------|------------------------|--------------------|----------------------|------------------|
|                              |   | Balance Beginning Year | Balance End Year | ADDITIONS Purchases | Capital Gains | Proceeds From Sales | Gain or (Loss) From Sales | Balance End Year | Balance Beginning Year | Income During Year | Expended During Year | Balance End Year |
| 6539                         | Eaton L. Howard Income Fund                                 | 43,781.59              |                  |                     |               | 320.74              | (12,062.16)               |                  |                        | 942.60             | 942.60               |                  |
| 4400                         | Keystone Custodian Fund                                     | 42,636.00              |                  |                     |               | 36,256.00           | (6,380.00)                |                  |                        |                    |                      |                  |
| 126                          | Lancaster National Bank                                     | 2,975.00               |                  |                     |               | 12,600.00           | 9,625.00                  |                  |                        |                    |                      |                  |
| 2060                         | Puham High Yield Trust                                      | 31,003.00              |                  |                     |               | 35,123.00           | 4,120.00                  |                  |                        | 370.80             | 370.80               |                  |
| 2250                         | N.Y. State Electric & Gas                                   | 47,621.65              |                  |                     |               | 44,924.21           | (2,697.44)                |                  |                        | 1,237.50           | 1,237.50             |                  |
| 2000                         | Niagara Mohawk - 4 1/2 Maturity 11-1-91                     | 1,997.50               |                  |                     |               | 1,041.25            | (956.25)                  |                  |                        | 90.00              | 90.00                |                  |
| 2000                         | Exchanged 700 shares AT&T Pacific Telephone and Telegraph   | 34,315.25              |                  |                     |               | 46,969.00           | 12,653.75                 |                  |                        | 1,890.00           | 1,890.00             |                  |
| 24                           | Schwabcock Guaranty Savings                                 | 600.00                 |                  |                     |               | 3,529.99            | 2,929.99                  |                  |                        |                    |                      |                  |
| 4000                         | Central Maine Power Co.                                     |                        |                  |                     |               |                     |                           |                  |                        |                    |                      |                  |
| 3000                         | Cert. of Deposit - Lancaster National Bank 7.25%            | 3,000.00               |                  |                     |               |                     |                           |                  |                        | 227.11             | 227.11               |                  |
| 8474                         | National Securities Bond Fund                               | 39,959.91              |                  |                     |               | 29,489.52           | (10,470.39)               |                  |                        | 627.08             | 627.08               |                  |
| 7448                         | Colonial Income Fund  | -0-                    |                  |                     |               |                     |                           |                  |                        |                    |                      |                  |
| 150                          | Public Service - N.H. Preferred 7.92%                       | 13,050.00              |                  |                     |               | 8,333.70            | (4,716.30)                |                  |                        | 297.00             | 297.00               |                  |
| 400                          | Public Service - N.H. Preferred 17%                         | 10,000.00              |                  |                     |               | 12,071.91           | 2,071.91                  |                  |                        | 425.00             | 425.00               |                  |
| 4365                         | United Bond Fund  | 31,602.60              |                  |                     |               | 24,793.20           | (6,809.40)                |                  |                        | 720.24             | 720.24               |                  |
|                              | Lancaster National - Checking                               | (9,871.20)             |                  |                     |               |                     |                           |                  |                        | (9,871.20)         | 10,549.94            | (4,813.06)       |
|                              | Lancaster National - Savings                                | 19,979.73              |                  | 56,141.23           |               |                     |                           |                  |                        | 76,120.96          | 36,543.69            | (1,161.17)       |
|                              |   |                        |                  |                     |               |                     |                           |                  |                        |                    |                      | 21,405.84        |
|                              |   |                        |                  |                     |               |                     |                           |                  |                        |                    |                      | 37,648.57        |
| 500                          | American Tel. & Tel.  | 29,289.46              |                  |                     |               | 33,614.62           | 4,325.16                  |                  |                        | 622.81             | 622.81               |                  |
| 7115-313                     | Colonial High Yield   | 47,176.61              |                  |                     |               | 55,736.88           | 8,560.27                  |                  |                        | 375.00             | 375.00               |                  |
| 637                          | Exxon Corp.   | 14,891.81              |                  |                     |               | 14,604.42           | (287.39)                  |                  |                        | 476.71             | 476.71               |                  |
| 3655-437                     | Federated High Income Securities                            | -0-                    |                  | 46,972.00           |               | 46,007.45           | (2,964.55)                |                  |                        | 280.00             | 280.00               |                  |
| 400                          | Standard Oil Co., Indiana                                   | -0-                    |                  |                     |               | 16,216.85           | 16,216.85                 |                  |                        | 1,120.00           | 1,120.00             |                  |
| Var.                         | MASCO Investment Management                                 | -0-                    |                  | 330,000.00          |               | (7,552.90)          | 322,447.10                |                  |                        | 19,885.28          | 19,885.28            |                  |
|                              | TOTALS  | 404,008.91             | 433,113.23       |                     |               | (451,031.43)        | 5,606.15                  |                  |                        | 47,093.63          | 31,898.65            | 46,177.91        |



FRANCIS J. DINEEN  
CERTIFIED PUBLIC ACCOUNTANT  
5 MIDDLE STREET · LANCASTER, N.H. 03584  
603 788-4928  
603 788-4636

To the Members of  
the Board of Selectmen  
Town of Lancaster  
Lancaster, New Hampshire

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Town of Lancaster, New Hampshire as of and for the year ended December 31, 1983, as listed in the table of contents. 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 we considered necessary in the circumstances. We did not examine the financial statements of the Town Trust Funds and Capital Reserve Funds, which statements reflect total assets constituting 15 per cent of the combined total financial statements. These statements were examined by other auditors whose report thereon has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Town Trust and Capital Reserve Funds, is based solely upon the report of the other auditors.

The financial statements of the Lancaster District Court for the fiscal year ended December 31, 1983, have not been included in the accompanying financial report. However, we have examined the financial statements of the Court and have issued a separate report thereon.

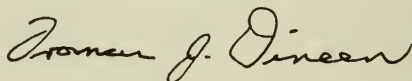
As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, and based upon our examination and the report of other auditors, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly the financial position of the Town of Lancaster, New Hampshire at December 31, 1983, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

To the Members of  
the Board of Selectmen  
February 3, 1984

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Lancaster, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Very truly yours,

A handwritten signature in cursive script, reading "Francis J. Dineen".

February 3, 1984

TOWN OF LANCASTER

COMMENTS ON COMPLIANCE AND INTERNAL CONTROL

December 31, 1983

As part of our examination of the various funds and groups of accounts of the Town of Lancaster for the year ended December 31, 1983, we reviewed and tested the Town's systems of internal accounting control to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements. It was not designed for the purpose of expressing an opinion on the internal accounting control and would not necessarily disclose all weaknesses in the system.

Management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

As a result of such review and in an effort to be of assistance to the Town, we are submitting for your consideration the following comments and recommendations intended to improve operations and internal control.

Segregation of Duties

The limited number of administrative personnel employed by the Town causes the absence of a certain level of internal control which might otherwise be achieved through segregation of incompatible duties. An example of incompatible functions performed by the same individual is the preparation of supplemental tax warrants by the individual responsible for the collection. These duties ideally should be performed by two different persons.

Another example of incompatible functions performed by the same individual is that the Town accountant is also the Town Treasurer. The Town accountant posts the overall Town books and also signs all Town checks.

We would recommend that Town officials explore other more suitable working relationships than the above.

EXHIBIT A

| <u>Fiduciary</u><br><u>Fund Types</u><br><u>Trust and</u><br><u>Agency</u> | <u>Account Groups</u><br><u>General Long-</u><br><u>Term Debt</u> | <u>Totals</u><br><u>(Memorandum Only)</u><br><u>December 31,</u><br><u>1983</u> |
|--|---|---|
| \$ 576,413.32  | \$ -  | \$1,212,454.53  |
| 1,521,869.02   | -   | 2,082,733.69  |
| -  | -   | 635,544.06  |
| -  | -   | 34,728.44   |
| 5,626.43   | -   | 6,125.76  |
| -  | -   | 28,444.00   |
| -  | -   | 113,284.79  |
| -  | -   | 22,118.81   |
| -  | -   | 2,698.50  |
| -  | <u>1,007,400.00</u>   | <u>1,007,400.00</u>   |
| <u>\$2,103,908.77</u>  | <u>\$1,007,400.00</u>   | <u>\$5,145,532.58</u>   |
| <br>   |   |   |
| \$ -   | -   | \$ 10,943.99  |
| -  | -   | 905,809.07  |
| -  | -   | 2,396.79  |
| 29,654.07  | -   | 76,973.26   |
| 11,401.42  | -   | 11,401.42   |
| -  | <u>1,007,400.00</u>   | <u>1,007,400.00</u>   |
| <u>41,055.49</u>   | <u>1,007,400.00</u>   | <u>2,014,924.53</u>   |
| <br>   |   |   |
| -  | -   | 40,375.70   |
| 1,817,627.56   | -   | 1,826,192.04  |
| 245,225.72   | -   | 828,537.24  |
| -  | -   | 435,503.07  |
| <u>2,062,853.28</u>  | <u>-</u>  | <u>3,130,608.05</u>   |
| <br>   |   |   |
| <u>\$2,103,908.77</u>  | <u>\$1,007,400.00</u>   | <u>\$5,145,532.58</u>   |

The accompanying notes are an integral part of these financial statements.



## EXHIBIT A

## TOWN OF LANCASTER

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1983

|  | <u>Governmental Fund Types</u> |                            |                             |
|--|--------------------------------|----------------------------|-----------------------------|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |
| <u>ASSETS</u>  |                                |                            |                             |
| Cash   | \$ 520,988.71                  | \$113,588.83               | \$ 1,463.67                 |
| Investments, At Cost   | 7,864.67                       | -                          | 553,000.00                  |
| <u>Receivables</u>   |                                |                            |                             |
| Taxes  | 635,544.06                     | -                          | -                           |
| Accounts   | 6,666.81                       | 28,061.63                  | -                           |
| Other  | 499.33                         | -                          | -                           |
| Due From Other Governments   | -                              | 15,100.00                  | 13,344.00                   |
| Due From Other Funds   | 14,758.62                      | 65,965.60                  | 32,560.57                   |
| Accrued Interest   | 570.00                         | -                          | 21,548.81                   |
| Prepaid Expenses/Deposits  | 2,698.50                       | -                          | -                           |
| Amount to be Provided for<br>Retirement of General Long-Term<br>Debt | -                              | -                          | -                           |
| Total Assets   | <u>\$1,189,590.70</u>          | <u>\$222,716.06</u>        | <u>\$621,917.05</u>         |
| <br><u>LIABILITIES AND FUND EQUITY</u>                               |                                |                            |                             |
| <u>Liabilities</u>   |                                |                            |                             |
| Accounts Payable   | \$ 10,943.99                   | \$ -                       | \$ -                        |
| School District Tax Payable  | 905,809.07                     | -                          | -                           |
| Yield Tax Security Deposits  | 2,396.79                       | -                          | -                           |
| Due to Other Funds   | 17,947.57                      | 6,827.32                   | 22,544.30                   |
| Due to Others  | -                              | -                          | -                           |
| General Obligation Bonds<br>Payable                                  | -                              | -                          | -                           |
| Total Liabilities  | <u>937,097.42</u>              | <u>6,827.32</u>            | <u>22,544.30</u>            |
| <br><u>Fund Equity</u>   |                                |                            |                             |
| <u>Fund Balances</u>   |                                |                            |                             |
| Reserved for Encumbrances  | 33,350.00                      | -                          | 7,025.70                    |
| Reserved for Endowments  | -                              | 8,564.48                   | -                           |
| <u>Unreserved</u>  |                                |                            |                             |
| Designated For Capital<br>Acquisitions                               | -                              | 12,513.28                  | 570,798.24                  |
| Undesignated   | 219,143.28                     | 194,810.98                 | 21,548.81                   |
| Total Fund Equity  | <u>252,493.28</u>              | <u>215,888.74</u>          | <u>599,372.75</u>           |
| Total Liabilities<br>and Fund Equity                                 | <u>\$1,189,590.70</u>          | <u>\$222,716.06</u>        | <u>\$621,917.05</u>         |

## EXHIBIT B

## TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
 For The Fiscal Year Ended December 31, 1983

|  | <u>Governmental Fund Types</u> |                            |                             |
|--|--------------------------------|----------------------------|-----------------------------|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |
| <u>Revenues</u>  |                                |                            |                             |
| Taxes  | \$2,238,155.53                 | \$ -                       | \$ -                        |
| Intergovernmental Revenues   | 356,405.13                     | 59,801.00                  | 30,478.00                   |
| Local Sources  | 166,568.07                     | 153,300.53                 | 54,011.78                   |
| <u>Other Financing Sources</u>   |                                |                            |                             |
| Interfund Transfers  | 185,808.43                     | 155,505.52                 | -                           |
| Proceeds of Long-Term Notes  | -                              | -                          | 24,900.00                   |
| <u>Total Revenues and Other Sources</u>  | <u>2,946,937.16</u>            | <u>368,607.05</u>          | <u>109,389.78</u>           |
| <u>Expenditures</u>  |                                |                            |                             |
| General Government   | 124,040.29                     | -                          | -                           |
| Protection of Persons and<br>Property  | 167,986.89                     | -                          | -                           |
| Health and Sanitation  | 100,610.66                     | -                          | -                           |
| Highways and Bridges   | 230,557.91                     | -                          | -                           |
| Libraries  | -                              | 30,255.70                  | -                           |
| Public Welfare   | 26,096.86                      | -                          | -                           |
| Patriotic Purposes   | 400.00                         | -                          | -                           |
| Recreation   | 2,492.82                       | 129,929.60                 | -                           |
| Public Service Enterprises   | -                              | 135,948.74                 | -                           |
| Unclassified   | 53,057.70                      | -                          | -                           |
| Debt Service   | 177,775.68                     | -                          | -                           |
| Capital Outlay   | 54,960.00                      | -                          | 36,670.86                   |
| Overlay  | 12,587.73                      | -                          | -                           |
| <u>Other Uses</u>  |                                |                            |                             |
| Interfund Transfers  | 30,685.72                      | 67,950.00                  | 92,627.00                   |
| Transfers to Other Governmental<br>Units   | 1,878,780.85                   | -                          | -                           |
| <u>Total Expenditures and Other<br/>Uses</u>   | <u>2,860,033.11</u>            | <u>364,084.04</u>          | <u>129,297.86</u>           |
| <u>Excess of Revenues and Other<br/>Sources Over (Under)<br/>Expenditures and Other Uses</u> | 86,904.05                      | 4,523.01                   | ( 19,908.08)                |
| <u>Fund Balances - January 1</u>   | <u>165,589.23</u>              | <u>211,365.73</u>          | <u>619,280.83</u>           |
| <u>Fund Balances - December 31</u>   | <u>\$ 252,493.28</u>           | <u>\$215,888.74</u>        | <u>\$599,372.75</u>         |

EXHIBIT B

Totals Year Ended  
(Memorandum Only)  
December 31, 1983

\$2,238,155.53  
446,684.13  
373,880.38

341,313.95  
24,900.00

3,424,933.99

124,040.29

167,986.89  
100,610.66  
230,557.91  
30,255.70  
26,096.86  
400.00

132,422.42  
135,948.74  
53,057.70  
177,775.68  
91,630.86  
12,587.73

191,262.72

1,878,780.85

3,353,415.01

71,518.98

996,235.79

\$1,067,754.77

The accompanying notes are an integral part of these financial statements.

## EXHIBIT C

## TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
 General and Special Revenue Fund Types  
 For the Fiscal Year Ended December 31, 1983

|   | <u>General Fund</u>  |                      | Variance<br>Favorable<br>(Unfavorable) |
|---|----------------------|----------------------|--|
|   | <u>Budget</u>        | <u>Actual</u>        |  |
| <u>Revenues</u>   |                      |                      |  |
| Taxes   | \$2,225,684.00       | \$2,238,155.53       | \$ 12,471.53                           |
| Intergovernmental Revenues  | 347,700.00           | 356,405.13           | 8,705.13                               |
| Local Sources   | 151,790.00           | 166,568.07           | 14,778.07                              |
| <u>Other Financing Sources</u>  |                      |                      |  |
| Interfund Transfers   | 153,127.00           | 185,808.43           | 32,681.43                              |
| Proceeds of Long-Term Notes   | -                    | -                    | -                                      |
| <u>Total Revenues and Other Sources</u>   | <u>2,878,301.00</u>  | <u>2,946,937.16</u>  | <u>68,636.16</u>                       |
| <u>Expenditures</u>   |                      |                      |  |
| General Government  | 148,270.00           | 124,040.29           | 24,229.71                              |
| Protection of Persons<br>and Property   | 196,291.00           | 167,986.89           | 28,304.11                              |
| Health and Sanitation   | 104,402.00           | 100,610.66           | 3,791.34                               |
| Highways and Bridges  | 259,724.00           | 230,557.91           | 29,166.09                              |
| Libraries   | -                    | -                    | -                                      |
| Public Welfare  | 58,500.00            | 26,096.86            | 32,403.14                              |
| Patriotic Purposes  | 400.00               | 400.00               | -                                      |
| Recreation  | 2,500.00             | 2,492.82             | 7.18                                   |
| Public Service Enterprises  | -                    | -                    | -                                      |
| Unclassified  | 44,350.00            | 53,057.70            | ( 8,707.70)                            |
| Debt Service  | 178,805.00           | 177,775.68           | 1,029.32                               |
| Capital Outlay  | 64,667.00            | 54,960.00            | 9,707.00                               |
| Overlay   | 11,151.00            | 12,587.73            | ( 1,436.73)                            |
| <u>Other Uses</u>   |                      |                      |  |
| Interfund Transfers   | 34,559.00            | 30,685.72            | 3,873.28                               |
| Transfers to Other<br>Governmental Units  | <u>1,878,300.00</u>  | <u>1,878,780.85</u>  | <u>( 480.85)</u>                       |
| <u>Total Expenditures and Other Uses</u>  | <u>2,981,919.00</u>  | <u>2,860,033.11</u>  | <u>121,885.89</u>                      |
| <u>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses</u> | <u>( 103,618.00)</u> | <u>86,904.05</u>     | <u>190,522.05</u>                      |
| <u>Fund Balances - January 1</u>  | <u>165,589.23</u>    | <u>165,589.23</u>    | <u>-</u>                               |
| <u>Fund Balances - December 31</u>  | <u>\$ 61,971.23</u>  | <u>\$ 252,493.28</u> | <u>\$190,522.05</u>                    |



EXHIBIT C

| Special Revenue Funds |                     |  | Totals<br>(Memorandum Only) |                     |  |
|-----------------------|---------------------|--|-----------------------------|---------------------|--|
| Budget                | Actual              | Variance<br>Favorable<br>(Unfavorable) | Budget                      | Actual              | Variance<br>Favorable<br>(Unfavorable) |
| \$ -                  | \$ -                | \$ -                                   | \$2,225,684.00              | \$2,238,155.53      | \$ 12,471.53                           |
| 60,500.00             | 59,801.00           | ( 699.00)                              | 408,200.00                  | 416,206.13          | 8,006.13                               |
| 146,100.00            | 153,300.53          | 7,200.53                               | 297,890.00                  | 319,868.60          | 21,978.60                              |
| 150,000.00            | 155,505.52          | 5,505.52                               | 303,127.00                  | 341,313.95          | 38,186.95                              |
| -                     | -                   | -                                      | -                           | -                   | -                                      |
| <u>356,600.00</u>     | <u>368,607.05</u>   | <u>12,007.05</u>                       | <u>3,234,901.00</u>         | <u>3,315,544.21</u> | <u>80,643.21</u>                       |
| -                     | -                   | -                                      | 148,270.00                  | 124,040.29          | 24,229.71                              |
| -                     | -                   | -                                      | 196,291.00                  | 167,986.89          | 28,304.11                              |
| -                     | -                   | -                                      | 104,402.00                  | 100,610.66          | 3,791.34                               |
| -                     | -                   | -                                      | 259,724.00                  | 230,557.91          | 29,166.09                              |
| 30,975.00             | 30,255.70           | 719.30                                 | 30,975.00                   | 30,255.70           | 719.30                                 |
| -                     | -                   | -                                      | 58,500.00                   | 26,096.86           | 32,403.14                              |
| -                     | -                   | -                                      | 400.00                      | 400.00              | -                                      |
| 156,725.00            | 129,929.60          | 26,795.40                              | 159,225.00                  | 132,422.42          | 26,802.58                              |
| 108,400.00            | 135,948.74          | (27,548.74)                            | 108,400.00                  | 135,948.74          | (27,548.74)                            |
| -                     | -                   | -                                      | 44,350.00                   | 53,057.70           | ( 8,707.70)                            |
| -                     | -                   | -                                      | 178,805.00                  | 177,775.68          | 1,029.32                               |
| -                     | -                   | -                                      | 64,667.00                   | 54,960.00           | 9,707.00                               |
| -                     | -                   | -                                      | 11,151.00                   | 12,587.73           | ( 1,436.73)                            |
| 60,500.00             | 67,950.00           | ( 7,450.00)                            | 95,059.00                   | 98,635.72           | ( 3,576.72)                            |
| -                     | -                   | -                                      | <u>1,878,300.00</u>         | <u>1,878,780.85</u> | <u>( 480.85)</u>                       |
| <u>356,600.00</u>     | <u>364,084.04</u>   | <u>( 7,484.04)</u>                     | <u>3,338,519.00</u>         | <u>3,224,117.15</u> | <u>114,401.85</u>                      |
| -                     | 4,523.01            | 4,523.01                               | ( 103,618.00)               | 91,427.06           | 195,045.06                             |
| <u>211,365.73</u>     | <u>211,365.73</u>   | <u>-</u>                               | <u>376,954.96</u>           | <u>376,954.96</u>   | <u>-</u>                               |
| <u>\$211,365.73</u>   | <u>\$215,888.74</u> | <u>\$ 4,523.01</u>                     | <u>\$ 273,336.96</u>        | <u>\$468,382.02</u> | <u>\$195,045.06</u>                    |

The accompanying notes are an integral part of these financial statements.

## EXHIBIT D

## TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Trust Funds

For The Fiscal Year Ended December 31, 1983

|   | <u>Town Trust Funds</u> |                      |
|---|-------------------------|----------------------|
|   | <u>Expendable</u>       | <u>Nonexpendable</u> |
| <u>Revenues</u>                                 |                         |                      |
| New Funds                                       | \$ -                    | \$ 2,850.00          |
| Interest and Dividend Income                    | 43,365.13               | -                    |
| Gain on Sale of Securities                      | -                       | -                    |
| <u>Other Financing Sources</u>                  |                         |                      |
| Interfund Transfers                             | -                       | -                    |
| <u>Total Revenues and Other Sources</u>         | <u>43,365.13</u>        | <u>2,850.00</u>      |
| <u>Expenditures</u>                             |                         |                      |
| Administrative                                  | 1,161.17                | -                    |
| Other Trust Disbursements                       | 11,401.42               | -                    |
| Loss on Sale of Securities                      | -                       | 5,398.53             |
| <u>Other Uses</u>                               |                         |                      |
| Interfund Transfers                             | 29,654.07               | -                    |
| <u>Total Expenditures and Other Uses</u>        | <u>42,216.66</u>        | <u>5,398.53</u>      |
| <u>Excess of Revenues and Other Sources</u>     |                         |                      |
| <u>Over (Under) Expenditures and Other Uses</u> | 1,148.47                | (2,548.53)           |
| <u>Fund Balances - January 1</u>                | <u>4,237.53</u>         | <u>493,084.25</u>    |
| <u>Fund Balances - December 31</u>              | <u>\$ 5,386.00</u>      | <u>\$490,535.72</u>  |

EXHIBIT D

| Capital<br>Reserve<br>Funds | Colonel F.L. Town<br>Trust Funds |                      | Totals<br>(Memorandum Only)<br>December 31,<br>1983 |
|-----------------------------|----------------------------------|----------------------|---|
|                             | <u>Expendable</u>                | <u>Nonexpendable</u> |   |
| \$ 4,000.00                 | \$ -                             | \$ -                 | \$ 6,850.00   |
| 15,790.12                   | 111,035.12                       | -                    | 170,190.37  |
| -                           | -                                | 21,775.97            | 21,775.97   |
| 27,000.00                   | -                                | -                    | 27,000.00   |
| 46,790.12                   | 111,035.12                       | 21,775.97            | 225,816.34  |
| -                           | 11,723.59                        | -                    | 12,884.76   |
| -                           | -                                | -                    | 11,401.42   |
| -                           | -                                | -                    | 5,398.53  |
| 32,681.43                   | 99,311.53                        | -                    | 161,647.03  |
| 32,681.43                   | 111,035.12                       | -                    | 191,331.74  |
| 14,108.69                   | -                                | 21,775.97            | 34,484.60   |
| 231,117.03                  | -                                | 1,299,929.87         | 2,028,368.68  |
| \$245,225.72                | \$ -                             | \$1,321,705.84       | \$2,062,853.28                                      |

The accompanying notes are an integral part of these financial statements.

EXHIBIT A-1

TOWN OF LANCASTER  
All Special Revenue Funds  
Combining Balance Sheet  
December 31, 1983

|                                 | <u>Federal</u><br><u>Revenue</u><br><u>Sharing</u> | <u>Water</u><br><u>Department</u> | <u>Sewer</u><br><u>Department</u> |
|---------------------------------|--|-----------------------------------|-----------------------------------|
| <u>ASSETS</u>                   |  |                                   |                                   |
| Cash                            | \$10,335.07  | \$15,315.82                       | \$ 261.91                         |
| Investments                     | -  | -                                 | -                                 |
| Accounts Receivable             | -  | 15,928.28                         | 12,133.35                         |
| Due From Other Govern-<br>ments | 15,100.00  | -                                 | -                                 |
| Due From Funds                  | -  | -                                 | -                                 |
|                                 | <u>                    </u>                        | <u>                    </u>       | <u>                    </u>       |
| Total Assets                    | <u>\$25,435.07</u>                                 | <u>\$31,244.10</u>                | <u>\$12,395.26</u>                |

LIABILITIES AND FUND BALANCES

Liabilities

|                    |                 |                 |               |
|--------------------|-----------------|-----------------|---------------|
| Accounts Payable   | \$ -            | \$ -            | \$ -          |
| Due To Other Funds | <u>4,442.16</u> | <u>1,114.93</u> | <u>800.00</u> |
| Total Liabilities  | <u>4,442.16</u> | <u>1,114.93</u> | <u>800.00</u> |

Fund Balances

|                         |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|
| Reserved For Endowments | -                | -                | -                |
| <u>Unreserved</u>       |                  |                  |                  |
| Designated For          |                  |                  |                  |
| Capital Acquisitions    | -                | -                | -                |
| Undesignated            | <u>20,992.91</u> | <u>30,129.17</u> | <u>11,595.26</u> |
| Total Fund Balances     | <u>20,992.91</u> | <u>30,129.17</u> | <u>11,595.26</u> |

TOTAL LIABILITIES

|                          |                    |                    |                    |
|--------------------------|--------------------|--------------------|--------------------|
| <u>AND FUND BALANCES</u> | <u>\$25,435.07</u> | <u>\$31,244.10</u> | <u>\$12,395.26</u> |
|--------------------------|--------------------|--------------------|--------------------|



EXHIBIT A-1

| <u>Colonel F.L.<br/>Town Income<br/>Spending Committee</u> | <u>Weeks<br/>Memorial<br/>Library</u> | <u>Cemetery<br/>Fund</u> | <u>Totals<br/>December 31,<br/>1983</u> |
|--|---------------------------------------|--------------------------|---|
| \$32,262.66  | \$10,596.23                           | \$44,817.14              | \$113,588.83                            |
| -  | -                                     | -                        | -                                       |
| -  | -                                     | -                        | 28,061.63                               |
| -  | -                                     | -                        | 15,100.00                               |
| <u>36,311.53</u>   | <u>5,359.83</u>                       | <u>24,294.24</u>         | <u>65,965.60</u>                        |
| <u>\$68,574.19</u>   | <u>\$15,956.06</u>                    | <u>\$69,111.38</u>       | <u>\$222,716.06</u>                     |
| <br>   |                                       |                          |   |
| \$ -   | \$ -                                  | \$ -                     | \$ -                                    |
| 414.63   | 55.60                                 | -                        | 6,827.32                                |
| <u>414.63</u>  | <u>55.60</u>                          | <u>-</u>                 | <u>6,827.32</u>                         |
| -  | 8,564.48                              | -                        | 8,564.48                                |
| -  | -                                     | 12,513.28                | 12,513.28                               |
| 68,159.56  | 7,335.98                              | 56,598.10                | 194,810.98                              |
| <u>68,159.56</u>   | <u>15,900.46</u>                      | <u>69,111.38</u>         | <u>215,888.74</u>                       |
| <br>   |                                       |                          |   |
| <u>\$68,574.19</u>   | <u>\$15,956.06</u>                    | <u>\$69,111.38</u>       | <u>\$222,716.06</u>                     |

The accompanying notes are an integral part of these financial statements.

## EXHIBIT A-2

TOWN OF LANCASTER  
All Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1983

|  | <u>Federal<br/>Revenue<br/>Sharing</u> | <u>Water<br/>Department</u> | <u>Sewer<br/>Department</u> |
|--|--|-----------------------------|-----------------------------|
| <u>Revenues</u>  |  |                             |                             |
| Intergovernmental Revenues   | \$59,801.00                            | \$ -                        | \$ -                        |
| Local Sources  | 2,151.48                               | 59,837.37                   | 49,394.53                   |
| <u>Other Financing Sources</u>   |  |                             |                             |
| Interfund Transfers  | -                                      | -                           | -                           |
| <u>Total Revenues and Other<br/>Sources</u>  | <u>61,952.48</u>                       | <u>59,837.37</u>            | <u>49,394.53</u>            |
| <u>Expenditures</u>  | -                                      | 55,697.90                   | 47,091.47                   |
| <u>Other Uses</u>  |  |                             |                             |
| Interfund Transfers  | 60,500.00                              | 2,500.00                    | 1,000.00                    |
| <u>Total Expenditures and Other<br/>Uses</u>   | <u>60,500.00</u>                       | <u>58,197.90</u>            | <u>48,091.47</u>            |
| <u>Excess of Revenues and<br/>Other Sources Over (Under)<br/>Expenditures and Other Uses</u> | 1,452.48                               | 1,639.47                    | 1,303.06                    |
| <u>Fund Balance - January 1</u>  | <u>19,540.43</u>                       | <u>28,489.70</u>            | <u>10,292.20</u>            |
| <u>Fund Balance - December 31</u>  | <u>\$20,992.91</u>                     | <u>\$30,129.17</u>          | <u>\$11,595.26</u>          |

EXHIBIT A-2

| <u>Colonel F.L.<br/>Town Income<br/>Spending Committee</u> | <u>Weeks<br/>Memorial<br/>Library</u> | <u>Cemetery<br/>Fund</u> | <u>Totals<br/>December 31,<br/>1983</u> |
|--|---------------------------------------|--------------------------|---|
| \$ -<br>31,719.45  | \$ -<br>1,159.26                      | \$ -<br>9,038.44         | \$ 59,801.00<br>153,300.53              |
| <u>93,851.45</u>   | <u>34,859.83</u>                      | <u>26,794.24</u>         | <u>155,505.52</u>                       |
| <u>125,570.90</u>  | <u>36,019.09</u>                      | <u>35,832.68</u>         | <u>368,607.05</u>                       |
| 129,929.60   | 30,255.70                             | 33,159.37                | 296,134.04                              |
| <u>2,000.00</u>  | <u>-</u>                              | <u>1,950.00</u>          | <u>67,950.00</u>                        |
| <u>131,929.60</u>  | <u>30,255.70</u>                      | <u>35,109.37</u>         | <u>364,084.04</u>                       |
| ( 6,358.70)  | 5,763.39                              | 723.31                   | 4,523.01                                |
| <u>74,518.26</u>   | <u>10,137.07</u>                      | <u>68,388.07</u>         | <u>211,365.73</u>                       |
| <u>\$68,159.56</u>   | <u>\$15,900.46</u>                    | <u>\$69,111.38</u>       | <u>\$215,888.74</u>                     |

EXHIBIT B-1

TOWN OF LANCASTER  
All Capital Projects Funds  
Combining Balance Sheet  
December 31, 1983

| <u>ASSETS</u>              | <u>Sewage<br/>Treatment<br/>Facility</u> | <u>Sewer<br/>Mains<br/>Study</u> |
|----------------------------|--|----------------------------------|
| Cash                       | \$ 1,463.67                              | \$ -                             |
| Investments, At Cost       | 553,000.00                               | -                                |
| Accrued Interest           | 21,548.81                                | -                                |
| Due From Other Governments | -  | -                                |
| Due From Other Funds       | <u>4,515.57</u>                          | <u>11,000.00</u>                 |
| TOTAL ASSETS               | <u>\$580,528.05</u>                      | <u>\$11,000.00</u>               |

LIABILITIES AND FUND BALANCES

Liabilities

|                    |                  |          |
|--------------------|------------------|----------|
| Contracts Payable  | \$ -             | \$ -     |
| Due To Other Funds | 14,613.00        | -        |
| Total Liabilities  | <u>14,613.00</u> | <u>-</u> |

Fund Balances

|                                     |                   |                  |
|-------------------------------------|-------------------|------------------|
| Reserved For Encumbrances           | -                 | -                |
| <u>Unreserved</u>                   |                   |                  |
| Designated For Capital Acquisitions | 544,366.24        | 11,000.00        |
| Undesignated                        | 21,548.81         | -                |
| Total Fund Balances                 | <u>565,915.05</u> | <u>11,000.00</u> |

|  |                     |                    |
|--|---------------------|--------------------|
| TOTAL LIABILITIES AND<br>FUND BALANCES | <u>\$580,528.05</u> | <u>\$11,000.00</u> |
|--|---------------------|--------------------|



EXHIBIT B-1

| <u>Phase I<br/>Engineering<br/>Study</u> | <u>Garland<br/>Road<br/>Bridge</u> | <u>South<br/>Lancaster<br/>Bridge</u> | <u>Totals<br/>December 31,<br/>1983</u> |
|--|------------------------------------|---------------------------------------|---|
| \$ -                                     | \$ -                               | \$ -                                  | \$ 1,463.67                             |
| -  | -                                  | -                                     | 553,000.00                              |
| -  | -                                  | -                                     | 21,548.81                               |
| 13,344.00                                | -                                  | -                                     | 13,344.00                               |
| <u>3,613.00</u>                          | <u>-</u>                           | <u>13,432.00</u>                      | <u>32,560.57</u>                        |
| <u>\$16,957.00</u>                       | <u>\$ -</u>                        | <u>\$13,432.00</u>                    | <u>\$621,917.05</u>                     |
| <br>                                     |                                    |                                       |   |
| \$ -                                     | \$ -                               | \$ -                                  | \$ -                                    |
| 7,931.30                                 | -                                  | -                                     | 22,544.30                               |
| <u>7,931.30</u>                          | <u>-</u>                           | <u>-</u>                              | <u>22,544.30</u>                        |
| <br>                                     |                                    |                                       |   |
| 7,025.70                                 | -                                  | -                                     | 7,025.70                                |
| 2,000.00                                 | -                                  | 13,432.00                             | 570,798.24                              |
| -  | -                                  | -                                     | 21,548.81                               |
| <u>9,025.70</u>                          | <u>-</u>                           | <u>13,432.00</u>                      | <u>599,372.75</u>                       |
| <br>                                     |                                    |                                       |   |
| <u>\$16,957.00</u>                       | <u>\$ -</u>                        | <u>\$13,432.00</u>                    | <u>\$621,917.05</u>                     |

The accompanying notes are an integral part of these financial statements.

## EXHIBIT B-2

TOWN OF LANCASTER  
All Capital Projects FundsCombining Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Fiscal Year Ended December 31, 1983

|   | <u>Sewage<br/>Treatment<br/>Facility</u> | <u>Sewer<br/>Mains<br/>Study</u> |
|---|--|----------------------------------|
| <u>Revenues</u>                             |  |                                  |
| Intergovernmental Revenues                  | \$ -                                     | \$ -                             |
| Local Sources                               | 54,011.78                                | -                                |
| <u>Other Financing Sources</u>              |  |                                  |
| Interfund Transfers                         | -  | -                                |
| Proceeds of Long-Term Notes                 | -  | -                                |
| <u>Total Revenues and Other Sources</u>     | <u>54,011.78</u>                         | <u>-</u>                         |
| <u>Expenditures</u>                         | -  | -                                |
| <u>Other Uses</u>                           |  |                                  |
| Interfund Transfers                         | 92,627.00                                | -                                |
| <u>Total Expenditures and Other Uses</u>    | <u>92,627.00</u>                         | <u>-</u>                         |
| <u>Excess of Revenues and Other Sources</u> |  |                                  |
| Over (Under) Expenditures and Other Uses    | (38,615.22)                              | -                                |
| <u>Fund Balances - January 1</u>            | <u>604,530.27</u>                        | <u>11,000.00</u>                 |
| <u>Fund Balances - December 31</u>          | <u>\$565,915.05</u>                      | <u>\$11,000.00</u>               |

| <u>Phase I<br/>Engineering<br/>Study</u> | <u>Garland<br/>Road<br/>Bridge</u> | <u>South<br/>Lancaster<br/>Bridge</u> | <u>Totals<br/>December 31,<br/>1983</u> |
|--|------------------------------------|---------------------------------------|---|
| \$ -                                     | \$ -                               | \$30,478.00                           | \$ 30,478.00                            |
| -  | -                                  | -                                     | 54,011.78                               |
| -  | -                                  | -                                     | -                                       |
| <u>-</u>                                 | <u>24,900.00</u>                   | <u>-</u>                              | <u>24,900.00</u>                        |
| <u>-</u>                                 | <u>24,900.00</u>                   | <u>30,478.00</u>                      | <u>109,389.78</u>                       |
| 7,025.70                                 | 12,645.16                          | 17,000.00                             | 36,670.86                               |
| -  | -                                  | -                                     | 92,627.00                               |
| <u>7,025.70</u>                          | <u>12,645.16</u>                   | <u>17,000.00</u>                      | <u>129,297.86</u>                       |
| (7,025.70)                               | 12,254.84                          | 13,478.00                             | (19,908.08)                             |
| <u>16,051.40</u>                         | <u>(12,254.84)</u>                 | <u>(46.00)</u>                        | <u>619,280.83</u>                       |
| <u>\$ 9,025.70</u>                       | <u>\$ -</u>                        | <u>\$13,432.00</u>                    | <u>\$599,372.75</u>                     |

The accompanying notes are an integral part of these financial statements.

EXHIBIT C-1

TOWN OF LANCASTER  
All Trust and Agency Funds  
Combining Balance Sheet  
December 31, 1983

| <u>ASSETS</u>                          | <u>Town Trust Funds</u> |                      |
|--|-------------------------|----------------------|
|  | <u>Expendable</u>       | <u>Nonexpendable</u> |
| Cash                                   | \$46,441.49             | \$ 62,754.50         |
| Investments, At Cost                   | -                       | 427,781.22           |
| Due From Other Funds                   | -                       | -                    |
| Due From Others                        | -                       | -                    |
|  | <hr/>                   | <hr/>                |
| TOTAL ASSETS                           | <u>\$46,441.49</u>      | <u>\$490,535.72</u>  |
| <br>                                   |                         |                      |
| <u>LIABILITIES AND FUND BALANCES</u>   |                         |                      |
| <br>                                   |                         |                      |
| <u>Liabilities</u>                     |                         |                      |
| Due To Other Funds                     | \$29,654.07             | \$ -                 |
| Due To Others                          | 11,401.42               | -                    |
| Total Liabilities                      | <u>41,055.49</u>        | <hr/>                |
| <br>                                   |                         |                      |
| <u>Fund Balances</u>                   |                         |                      |
| Reserved For Endowments                | 5,386.00                | 490,535.72           |
| <u>Unreserved</u>                      |                         |                      |
| Designated For Capital Acquisitions    | -                       | -                    |
| Total Fund Balances                    | <u>5,386.00</u>         | <u>490,535.72</u>    |
|  | <hr/>                   | <hr/>                |
| TOTAL LIABILITIES<br>AND FUND BALANCES | <u>\$46,441.49</u>      | <u>\$490,535.72</u>  |

EXHIBIT C-1

| Capital<br>Reserve<br>Funds | Colonel F.L. Town<br>Trust Funds |                | Totals<br>December 31,<br>1983 |
|-----------------------------|----------------------------------|----------------|--------------------------------|
|                             | Expendable                       | Nonexpendable  |                                |
| \$245,225.72                | \$ -                             | \$ 221,991.61  | \$ 576,413.32                  |
| -                           | -                                | 1,094,087.80   | 1,521,869.02                   |
| -                           | -                                | -              | -                              |
| -                           | -                                | 5,626.43       | 5,626.43                       |
| \$245,225.72                | \$ -                             | \$1,321,705.84 | \$2,103,908.77                 |
| \$ -                        | \$ -                             | \$ -           | \$ 29,654.07                   |
| -                           | -                                | -              | 11,401.42                      |
| -                           | -                                | -              | 41,055.49                      |
| -                           | -                                | 1,321,705.84   | 1,817,627.56                   |
| 245,225.72                  | -                                | -              | 245,225.72                     |
| 245,225.72                  | -                                | 1,321,705.84   | 2,062,853.28                   |
| \$245,225.72                | \$ -                             | \$1,321,705.84 | \$2,103,908.77                 |

The accompanying notes are an integral part of these financial statements.



TOWN OF LANCASTER

EXHIBIT D-1

All Agency Funds

Statement of Changes in Assets and Liabilities

For The Fiscal Year Ended December 31, 1983

| <u>Developers<br/>Performance<br/>Bond Fund</u> | <u>Balance<br/>January 1,<br/>1983</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance<br/>December 31,<br/>1983</u> |
|---|--|------------------|-------------------|--|
| <u>ASSETS</u>                                   |  |                  |                   |  |
| Cash  | <u>\$1,436.39</u>                      | <u>\$ -</u>      | <u>\$1,436.39</u> | <u>\$ -</u>                              |
| <br><u>LIABILITIES</u>                          |  |                  |                   |  |
| Due to<br>Developers<br>or Their<br>Assignee    | <u>\$1,436.39</u>                      | <u>\$ -</u>      | <u>\$1,436.39</u> | <u>\$ -</u>                              |

The accompanying notes are an integral part of these financial statements.

TOWN OF LANCASTER EXHIBIT E  
Statement of Changes in Financial Position  
All Nonexpendable Trust Funds  
For The Fiscal Year Ended December 31, 1983

|  | <u>Fiduciary<br/>Fund Types<br/>Nonexpendable<br/>Trust Funds</u> |
|--|---|
| <u>Sources of Working Capital</u>          |   |
| <u>Operations</u>                          |   |
| New Funds Created                          | \$2,850.00  |
| Loss on Sale of Securities (Net)           | <u>(5,398.53)</u>   |
| Working Capital Used By Operations         | <u>(2,548.53)</u>   |
| <u>Net Decrease In Working Capital</u>     | <u>\$ (2,548.53)</u>  |
| <br><u>Elements of Net Increase</u>        |   |
| <u>(Decrease) in Working Capital</u>       |   |
| Cash                                       | \$ (8,979.37)   |
| Investments                                | <u>6,430.84</u>   |
| <br><u>Net Decrease in Working Capital</u> | <br><u>\$ (2,548.53)</u>  |

The accompanying notes are an integral part of these financial statements.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Water and Sewer Departments, Colonel F.L. Town Income Spending Committee, Weeks Memorial Library and Cemetery funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from federal and state grants.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and net results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

C. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust and Agency funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end.

In 1983, beginning fund balance was applied as follows:

|                           |                     |
|---------------------------|---------------------|
| Unreserved fund balance   |                     |
| to reduce tax rate        | \$ 60,000.00        |
| Beginning fund balance -  |                     |
| reserved for encumbrances | <u>43,618.00</u>    |
|                           | <u>\$103,618.00</u> |



TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

General Fund

|                                   |                    |
|-----------------------------------|--------------------|
| Town Buildings (Energy Savings)   | \$ 9,500.00        |
| Police Department Equipment       | 8,050.00           |
| Town Office Expense - Equipment   | 4,100.00           |
| New Equipment                     | 11,500.00          |
| Town Officers (Office Assistance) | <u>200.00</u>      |
|                                   | <u>\$33,350.00</u> |

Capital Projects Fund

|                           |                    |
|---------------------------|--------------------|
| Phase I Engineering Study | <u>\$ 7,025.70</u> |
|---------------------------|--------------------|

F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

H. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. After six months, employees may accumulate sick leave at a rate of one day per month, up to sixty days. The value of sick leave at December 31 is approximately \$40,000.00. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the White Mountain Regional School District and Coos County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the general fund as intergovernmental transfers.

An analysis of the 1983 property tax levy is presented below

|   | <u>Amount Levied</u>  | <u>%</u>   |
|---|-----------------------|------------|
| Town of Lancaster                           | \$ 268,701.00         | 12         |
| White Mountains Regional<br>School District | 1,709,930.00          | 80         |
| Coos County                                 | <u>168,370.00</u>     | <u>8</u>   |
|   | <u>\$2,147,001.00</u> | <u>100</u> |

J. Property Taxes

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1983 was \$11,151.00 and expenditures amounted to \$12,587.73.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1983 were as follows:

| <u>Fund</u>   | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u>                           |
|---|----------------------------------|---|
| General Fund  | \$ 14,758.62                     | \$ 17,947.57  |
| Special Revenue Funds   | 65,965.60                        | 6,827.32  |
| Capital Projects Funds  | 32,560.57                        | 22,544.30   |
| Trust Funds   | -                                | 29,654.07   |
| <br>Paid From Colonel Town<br>Trust Fund As Of<br>December 31, 1983<br>and Recorded in the<br>Colonel Town Income<br>Spending Committee<br>in January of 1984 | <br>-<br><br><u>\$113,284.79</u> | <br><br><br><u>36,311.53</u><br><br><u>\$113,284.79</u> |

**Supplemental  
Schedules**

TOWN OF LANCASTER

SCHEDULE 1

General Fund

Statement of Estimated and Actual Revenues  
For The Fiscal Year Ended December 31, 1983

|   | <u>Estimated</u>      | <u>Actual</u>         | (Over)<br>Under<br><u>Budget</u> |
|---|-----------------------|-----------------------|----------------------------------|
| <u>Taxes</u>  |                       |                       |                                  |
| Property and Inventory                              | \$2,147,001.00        | \$2,150,615.36        | \$( 3,614.36)                    |
| Resident  | 18,780.00             | 19,120.00             | ( 340.00)                        |
| National Bank Stock                                 | 1,903.00              | 1,903.00              | -                                |
| Yield   | 4,000.00              | 4,827.33              | ( 827.33)                        |
| Interest and Penalties                              | 54,000.00             | 61,689.84             | ( 7,689.84)                      |
| <u>Total Taxes</u>                                  | <u>2,225,684.00</u>   | <u>2,238,155.53</u>   | <u>(12,471.53)</u>               |
| <u>State of New Hampshire</u>                       |                       |                       |                                  |
| Shared Revenue                                      | 218,723.00            | 218,722.44            | .56                              |
| Highway Subsidy                                     | 32,923.00             | 39,923.66             | ( 7,000.66)                      |
| Railroad Tax  | 410.00                | 410.00                | -                                |
| Town Road Aid                                       | -                     | 1,643.15              | ( 1,643.15)                      |
| Aid For Water Pollution<br>Projects                 | 80,008.00             | 80,008.00             | -                                |
| State/Federal Forest Land                           | 2,787.00              | 2,848.97              | ( 61.97)                         |
| Motor Vehicle                                       | 12,849.00             | 12,848.91             | .09                              |
| <u>Total State of<br/>    New Hampshire</u>         | <u>347,700.00</u>     | <u>356,405.13</u>     | <u>( 8,705.13)</u>               |
| <u>Local Sources, Except Taxes</u>                  |                       |                       |                                  |
| Motor Vehicle Permit Fees                           | 85,000.00             | 98,178.00             | (13,178.00)                      |
| Dog Licenses  | 1,300.00              | 1,133.20              | 166.80                           |
| Business Licenses, Permits<br>and Fees              | 1,200.00              | 1,132.50              | 67.50                            |
| District Court Receipts                             | 10,000.00             | 15,121.97             | ( 5,121.97)                      |
| Rent of Town Property                               | 2,600.00              | 4,531.60              | ( 1,931.60)                      |
| Interest on Deposits                                | 20,500.00             | 22,160.23             | ( 1,660.23)                      |
| Income From Departments                             | 6,000.00              | -                     | 6,000.00                         |
| Sale of Town Property                               | -                     | 4,912.00              | ( 4,912.00)                      |
| Other Income  | 25,190.00             | 19,398.57             | 5,791.43                         |
| <u>Total Local Sources,<br/>    Except Taxes</u>    | <u>151,790.00</u>     | <u>166,568.07</u>     | <u>(14,778.07)</u>               |
| <u>Interfund Transfers</u>                          |                       |                       |                                  |
| <u>Special Revenue Funds -</u>                      |                       |                       |                                  |
| Revenue Sharing                                     | 60,500.00             | 60,500.00             | -                                |
| Sewage Treatment                                    | 92,627.00             | 92,627.00             | -                                |
| Capital Reserve                                     | -                     | 32,681.43             | (32,681.43)                      |
| <u>Total Interfund</u>                              | <u>153,127.00</u>     | <u>185,808.43</u>     | <u>(32,681.43)</u>               |
| <u>Total Revenues</u>                               | <u>2,878,301.00</u>   | <u>2,946,937.16</u>   | <u>(68,636.16)</u>               |
| <u>Fund Balance Used To Reduce<br/>  Tax Rate</u>   | <u>60,000.00</u>      | <u>-</u>              | <u>60,000.00</u>                 |
| <u>Total Revenues and Use of<br/>  Fund Balance</u> | <u>\$2,938,301.00</u> | <u>\$2,946,937.16</u> | <u>\$(8,636.16)</u>              |



SCHEDULE 2TOWN OF LANCASTERGeneral FundStatement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1983

|   | <u>Encumbered</u><br><u>From 1982</u> | <u>Appropriations</u><br><u>1983</u> |
|---|---------------------------------------|--------------------------------------|
| <u>General Government</u>                   |                                       |                                      |
| Town Office Salaries                        | \$ -                                  | \$ 47,310.00                         |
| Town Office Expenses                        | -                                     | 35,850.00                            |
| Election and Registration Expenses          | -                                     | 500.00                               |
| District Court Expenses                     | -                                     | 18,775.00                            |
| Town Building Maintenance                   | 6,675.00                              | 39,160.00                            |
| Total General Government                    | <u>6,675.00</u>                       | <u>141,595.00</u>                    |
| <u>Protection of Persons and Property</u>   |                                       |                                      |
| Police Department                           | 2,050.00                              | 116,900.00                           |
| Fire Department, Including Forest<br>Fires  | -                                     | 23,700.00                            |
| Planning and Zoning                         | -                                     | 4,101.00                             |
| Insurance                                   | -                                     | 49,540.00                            |
| Total Protection of Persons<br>and Property | <u>2,050.00</u>                       | <u>194,241.00</u>                    |
| <u>Health and Sanitation</u>                |                                       |                                      |
| Animal Control                              | -                                     | 900.00                               |
| Health Associations                         | 3,176.00                              | 10,476.00                            |
| Ambulance                                   | -                                     | 16,500.00                            |
| Vital Statistics                            | -                                     | 350.00                               |
| Town Dump                                   | -                                     | 73,000.00                            |
| Total Health and Sanitation                 | <u>3,176.00</u>                       | <u>101,226.00</u>                    |
| <u>Highway and Bridges</u>                  |                                       |                                      |
| Highway Subsidy                             | 4,466.00                              | 11,188.00                            |
| Town Road Aid                               | -                                     | 970.00                               |
| Town Maintenance                            | -                                     | 209,100.00                           |
| Street Lighting                             | -                                     | 34,000.00                            |
| Total Highway and Bridges                   | <u>4,466.00</u>                       | <u>255,258.00</u>                    |
| <u>Libraries</u>                            | <u>1,084.00</u>                       | <u>30,975.00</u>                     |
| <u>Public Welfare</u>                       |                                       |                                      |
| Town Poor                                   | -                                     | 43,500.00                            |
| Old Age Assistance                          | -                                     | 15,000.00                            |
| Total Public Welfare                        | <u>-</u>                              | <u>58,500.00</u>                     |
| <u>Patriotic Purposes</u>                   | <u>-</u>                              | <u>400.00</u>                        |
| <u>Recreation</u>                           | <u>-</u>                              | <u>2,500.00</u>                      |
| <u>Cemeteries</u>                           | <u>-</u>                              | <u>2,500.00</u>                      |

SCHEDULE 2

| <u>Expenditures</u><br><u>Net of Refunds</u> | <u>Encumbered</u><br><u>To 1984</u> | <u>(Over)</u><br><u>Under</u><br><u>Budget</u> |
|--|-------------------------------------|--|
| \$ 47,096.26                                 | \$ 200.00                           | \$ 13.74                                       |
| 29,620.48                                    | 4,100.00                            | 2,129.52                                       |
| 509.99                                       | -                                   | ( 9.99)  |
| 16,058.35                                    | -                                   | 2,716.65                                       |
| <u>30,755.21</u>                             | <u>9,500.00</u>                     | <u>5,579.79</u>                                |
| <u>124,040.29</u>                            | <u>13,800.00</u>                    | <u>10,429.71</u>                               |
| <br>   |                                     |  |
| 109,552.75                                   | 8,050.00                            | 1,347.25                                       |
| -  | -                                   | 194.84   |
| 23,505.16                                    | -                                   | ( 79.76)                                       |
| 4,180.76                                     | -                                   | 18,791.78                                      |
| <u>30,748.22</u>                             | <u>-</u>                            | <u>-</u>                                       |
| <br>   |                                     |  |
| 167,986.89                                   | 8,050.00                            | 20,254.11                                      |
| <br>   |                                     |  |
| 402.00                                       | -                                   | 498.00   |
| 13,652.00                                    | -                                   | -  |
| 16,210.53                                    | -                                   | 289.47   |
| 310.00                                       | -                                   | 40.00  |
| 70,036.13                                    | -                                   | 2,963.87                                       |
| <u>100,610.66</u>                            | <u>-</u>                            | <u>3,791.34</u>                                |
| <br>   |                                     |  |
| 9,654.41                                     | -                                   | 5,999.59                                       |
| 30.00  | -                                   | 940.00   |
| 187,362.56                                   | -                                   | 21,737.44                                      |
| 33,510.94                                    | -                                   | 489.06   |
| <u>230,557.91</u>                            | <u>-</u>                            | <u>29,166.09</u>                               |
| <br>   |                                     |  |
| <u>28,185.72</u>                             | <u>-</u>                            | <u>3,873.28</u>                                |
| <br>   |                                     |  |
| 10,925.82                                    | -                                   | 32,574.18                                      |
| 15,171.04                                    | -                                   | ( 171.04)                                      |
| <u>26,096.86</u>                             | <u>-</u>                            | <u>32,403.14</u>                               |
| <br>   |                                     |  |
| <u>400.00</u>                                | <u>-</u>                            | <u>-</u>                                       |
| <br>   |                                     |  |
| <u>2,492.82</u>                              | <u>-</u>                            | <u>7.18</u>                                    |
| <br>   |                                     |  |
| <u>2,500.00</u>                              | <u>-</u>                            | <u>-</u>                                       |

SCHEDULE 2  
CONTINUED

TOWN OF LANCASTER  
General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1983

|   | <u>Encumbered</u><br><u>From 1982</u> | <u>Appropriations</u><br><u>1983</u> |
|---|---------------------------------------|--------------------------------------|
| <u>Unclassified</u>   |                                       |                                      |
| Damages and Legal Expenses  | -                                     | 3,000.00                             |
| Employee Benefits   | -                                     | 30,350.00                            |
| Advertising and Regional Associations                             | -                                     | 3,000.00                             |
| Contingency Fund  | -                                     | 8,000.00                             |
|   | <u>-</u>                              | <u>44,350.00</u>                     |
| <u>Debt Service</u>   |                                       |                                      |
| Principal of Debt   | -                                     | 117,500.00                           |
| <u>Interest on Debt</u>   |                                       |                                      |
| Long-Term Debt  | -                                     | 48,875.00                            |
| Tax Anticipation Notes  | -                                     | 12,430.00                            |
|   | <u>-</u>                              | <u>178,805.00</u>                    |
| <u>Capital Outlay</u>   |                                       |                                      |
| New Equipment   | 26,167.00                             | 11,500.00                            |
| Payments To Capital Reserve Funds                                 | -                                     | 27,000.00                            |
|   | <u>26,167.00</u>                      | <u>38,500.00</u>                     |
| <u>Total Town Appropriations</u>                                  | <u>43,618.00</u>                      | <u>1,048,850.00</u>                  |
| <u>Transfers To Other Governmental</u>                            |                                       |                                      |
| <u>Divisions</u>  |                                       |                                      |
| School District Tax   | -                                     | 1,709,930.00                         |
| County Tax  | -                                     | 168,370.00                           |
| Total Transfers   | <u>-</u>                              | <u>1,878,300.00</u>                  |
| <u>Overlay</u>  | <u>-</u>                              | <u>11,151.00</u>                     |
| <u>Total Town Appropriations,</u><br><u>Transfers and Overlay</u> | <u>\$43,618.00</u>                    | <u>\$2,938,301.00</u>                |

SCHEDULE 2  
CONTINUED

| <u>Expenditures<br/>Net of Refunds</u> | <u>Encumbered<br/>To 1984</u> | <u>(Over)<br/>Under<br/>Budget</u> |
|--|-------------------------------|------------------------------------|
| 6,807.10                               | -                             | ( 3,807.10)                        |
| 43,003.90                              | -                             | (12,653.90)                        |
| 3,246.70                               | -                             | ( 246.70)                          |
| -                                      | -                             | 8,000.00                           |
| <u>53,057.70</u>                       | <u>-</u>                      | <u>( 8,707.70)</u>                 |
| 117,500.00                             | -                             | -                                  |
| 47,925.00                              | -                             | 950.00                             |
| 12,350.68                              | -                             | 79.32                              |
| <u>177,775.68</u>                      | <u>-</u>                      | <u>1,029.32</u>                    |
| 27,960.00                              | 11,500.00                     | ( 1,793.00)                        |
| 27,000.00                              | -                             | -                                  |
| <u>54,960.00</u>                       | <u>11,500.00</u>              | <u>( 1,793.00)</u>                 |
| <u>968,664.53</u>                      | <u>33,350.00</u>              | <u>90,453.47</u>                   |
| 1,709,929.85                           | -                             | .15                                |
| 168,851.00                             | -                             | ( 481.00)                          |
| <u>1,878,780.85</u>                    | <u>-</u>                      | <u>( 480.85)</u>                   |
| <u>12,587.73</u>                       | <u>-</u>                      | <u>( 1,436.73)</u>                 |
| <u>\$2,860,033.11</u>                  | <u>\$33,350.00</u>            | <u>\$ 88,535.89</u>                |

The accompanying notes are an integral part of these financial statements.

## TOWN OF LANCASTER

## SCHEDULE 3

## Federal Revenue Sharing Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1983

Revenues

|                      |                 |
|----------------------|-----------------|
| Federal Entitlements | \$59,801.00     |
| Interest Income      | <u>2,151.48</u> |

|                       |             |
|-----------------------|-------------|
| <u>Total Revenues</u> | \$61,952.48 |
|-----------------------|-------------|

Expenditures

|                     |                 |
|---------------------|-----------------|
| Office Equipment    | 15,000.00       |
| Office Assistance   | 4,500.00        |
| New Equipment       | 11,500.00       |
| Fire Equipment      | 2,500.00        |
| Police Department   | 19,500.00       |
| Highway Maintenance | <u>7,500.00</u> |

|                           |                  |
|---------------------------|------------------|
| <u>Total Expenditures</u> | <u>60,500.00</u> |
|---------------------------|------------------|

|   |          |
|---|----------|
| <u>Excess of Revenues Over Expenditures</u> | 1,452.48 |
|---|----------|

|                                 |                  |
|---------------------------------|------------------|
| <u>Fund Balance - January 1</u> | <u>19,540.43</u> |
|---------------------------------|------------------|

|                                   |                    |
|-----------------------------------|--------------------|
| <u>Fund Balance - December 31</u> | <u>\$20,992.91</u> |
|-----------------------------------|--------------------|



TOWN OF LANCASTER

SCHEDULE 4

Water Department Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1983

|   |                 |                    |
|---|-----------------|--------------------|
| <u>Revenues</u>                             |                 |                    |
| Water Rents                                 | \$57,836.50     |                    |
| Job Works                                   | 945.00          |                    |
| Interest                                    | <u>1,055.87</u> |                    |
| <u>Total Revenues</u>                       |                 | \$59,837.37        |
| <u>Expenditures and Other Uses</u>          |                 |                    |
| Salaries and Wages                          | 34,385.99       |                    |
| Chemicals and Supplies                      | 10,915.29       |                    |
| Telephone                                   | 300.00          |                    |
| Employee Benefits                           | 5,643.21        |                    |
| Insurance                                   | 1,158.00        |                    |
| Truck and Equipment Expense                 | 2,562.38        |                    |
| Miscellaneous                               | <u>733.03</u>   |                    |
|   | 55,697.90       |                    |
| <u>Other Uses</u>                           |                 |                    |
| Interfund Transfers                         |                 |                    |
| Capital Reserve Fund                        | <u>2,500.00</u> |                    |
| <u>Total Expenditures and Other Uses</u>    |                 | <u>58,197.90</u>   |
| <u>Excess of Revenues Over Expenditures</u> |                 | 1,639.47           |
| <u>Fund Balance - January 1</u>             |                 | <u>28,489.70</u>   |
| <u>Fund Balance - December 31</u>           |                 | <u>\$30,129.17</u> |

The accompanying notes are an integral part of these financial statements.

TOWN OF LANCASTER

SCHEDULE 5

Sewer Department Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1983

Revenues

|             |               |
|-------------|---------------|
| Sewer Rents | \$48,330.99   |
| Job Works   | 699.25        |
| Interest    | <u>364.29</u> |

Total Revenues

\$49,394.53

Expenditures

|                            |                  |
|----------------------------|------------------|
| Officers' Salaries         | 2,500.00         |
| Salaries and Wages         | 13,670.37        |
| Chemicals                  | 1,242.44         |
| Plant Repairs and Supplies | 3,820.95         |
| Utilities                  | 19,645.05        |
| Employee Benefits          | 2,768.95         |
| Postage and Supplies       | 311.04           |
| Alarm System               | 780.00           |
| Truck Expense              | 1,496.67         |
| Insurance                  | 411.00           |
| Other Expense              | <u>445.00</u>    |
|                            | <u>47,091.47</u> |

Other Uses

|                            |                 |
|----------------------------|-----------------|
| <u>Interfund Transfers</u> |                 |
| Capital Reserve Fund       | <u>1,000.00</u> |

Total Expenditures and Other Uses

48,091.47

Excess of Revenues Over (Under)

|                                    |          |
|------------------------------------|----------|
| <u>Expenditures and Other Uses</u> | 1,303.06 |
|------------------------------------|----------|

Fund Balance - January 1

10,292.20

Fund Balance - December 31

\$11,595.26

TOWN OF LANCASTER

SCHEDULE 6

Colonel F.L. Town Fund - Income Spending Committee  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1983

Revenues

|                                 |                  |
|---------------------------------|------------------|
| Special Activities and Programs | \$18,401.14      |
| Fees                            | 7,976.15         |
| Interest Income                 | 4,645.16         |
| Other                           | 697.00           |
|                                 | <u>31,719.45</u> |

Other Financing Sources

|                            |                  |
|----------------------------|------------------|
| <u>Interfund Transfers</u> |                  |
| Colonel F.L. Town Trust    | <u>93,851.45</u> |

Total Revenues and Other Sources \$125,570.90

Expenditures

|                         |                   |
|-------------------------|-------------------|
| Salaries and Wages      | 49,947.98         |
| Employee Benefits       | 9,394.29          |
| Supplies                | 2,521.49          |
| Insurance               | 8,172.00          |
| Utilities and Heat      | 8,779.39          |
| Activities              | 36,621.03         |
| Capital Expenditures    | 2,544.88          |
| Vehicle Expense         | 4,303.51          |
| Repairs and Maintenance | 3,385.09          |
| Grants and Donations    | 1,043.20          |
| Other                   | 1,516.74          |
| Treasurer               | 1,700.00          |
|                         | <u>129,929.60</u> |

Other Uses

|                           |                 |
|---------------------------|-----------------|
| <u>Interfund Transfer</u> |                 |
| Library Fund              | <u>2,000.00</u> |

Total Expenditures and Other Uses 131,929.60

Excess of Revenues and Other Sources

Over (Under) Expenditures and Other Uses ( 6,358.70)

Fund Balance - January 1 74,518.26

Fund Balance - December 31 \$ 68,159.56

The accompanying notes are an integral part of these financial statements.

TOWN OF LANCASTER

SCHEDULE 7

Weeks Memorial Library Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1983

Revenues

|                         |                 |
|-------------------------|-----------------|
| Interest Income         | \$ 977.58       |
| Fines and Miscellaneous | 181.68          |
|                         | <u>1,159.26</u> |

Other Financing Sources

Interfund Transfers

|                         |                  |
|-------------------------|------------------|
| General Fund            | 27,500.00        |
| Town Trusts             | 5,359.83         |
| Colonel F.L. Town Trust | 2,000.00         |
|                         | <u>34,859.83</u> |

Total Revenues and Other Sources

\$36,019.09

Expenditures

|  |               |
|--|---------------|
| Salaries and Wages                     | 13,357.93     |
| Employee Benefits and<br>Payroll Taxes | 1,123.12      |
| Books and Periodicals                  | 8,043.66      |
| Heat and Utilities and<br>Telephone    | 2,911.08      |
| Insurance                              | 932.00        |
| Maintenance and Repairs                | 2,946.34      |
| Supplies and Miscellaneous             | <u>941.57</u> |

Total Expenditures

30,255.70

Excess of Revenues and Other

Sources over (Under) Expenditures

5,763.39

Fund Balance - January 1

10,137.07

Fund Balance - December 31

\$15,900.46

TOWN OF LANCASTER  
Cemetery Trust

SCHEDULE 8

Statement of Revenues, Expenditures and Changes In Fund Balance  
For The Fiscal Year Ended December 31, 1983

Revenues

|                 |                 |
|-----------------|-----------------|
| Perpetual Care  | \$ 1,950.00     |
| Sale of Lots    | 1,225.00        |
| Burials         | 2,450.00        |
| Care of Lots    | 585.00          |
| Interest Income | 2,828.44        |
|                 | <u>9,038.44</u> |

Other Financing Sources

Interfund Transfers

|              |                  |
|--------------|------------------|
| General Fund | 2,500.00         |
| Trust Funds  | 24,294.24        |
|              | <u>26,794.24</u> |

Total Revenues and Other Sources

\$35,832.68

Expenditures

|                         |                  |
|-------------------------|------------------|
| Salaries and Wages      | 17,911.87        |
| Employee Benefits       | 2,859.93         |
| Operating Supplies      | 1,122.73         |
| Repairs                 | 964.38           |
| Equipment Rental        | 900.00           |
| New Equipment           | 378.00           |
| Utilities and Telephone | 320.02           |
| Insurance               | 468.32           |
| Miscellaneous           | 1,689.12         |
| Cemetery Paving         | 6,545.00         |
|                         | <u>33,159.37</u> |

Other Uses

Interfund Transfers

|             |          |
|-------------|----------|
| Trust Funds | 1,950.00 |
|-------------|----------|

Total Expenditures and Other Uses

35,109.37

Excess of Revenues and Other Sources

Over Expenditures and Other Uses 723.31

Fund Balance - January 1

68,388.07

Fund Balance - December 31

69,111.38



TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1983.

|                           | <u>General Obligation Debt</u> |
|---------------------------|--------------------------------|
| Long-term Debt            |                                |
| Payable January 1, 1983   | \$1,100,000.00                 |
| Long-term Debt Retired    | (117,500.00)                   |
| Long-term Debt Proceeds   | <u>24,900.00</u>               |
| Long-term Debt            |                                |
| Payable December 31, 1983 | <u>\$1,007,400.00</u>          |

Long-term debt payable at December 31, 1983, is comprised of the following individual issues:

General Obligation Bonds

|  |                      |
|--|----------------------|
| \$2,170,000.00 Sewer Bonds due in annual installments of \$110,000.00 through 1989 and \$100,000.00 through 1992; interest at 4.50%          | <u>\$ 960,000.00</u> |
| \$30,000.00 Grader Note Payable - Lancaster National Bank - Due in annual installments of \$7,500.00 through 1986 at 7.5% interest           | <u>\$ 22,500.00</u>  |
| \$24,900.00 Garland Bridge Note Payable - Siwooganock Savings Bank - Due in annual installments of \$6,225.00 through 1987 at 6.75% interest | <u>\$ 24,900.00</u>  |

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

The annual requirements to amortize all debt outstanding as of December 31, 1983, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

| <u>Year Ending</u><br><u>December 31</u> | <u>General Obligation Debt</u> |                     |                       |
|--|--------------------------------|---------------------|-----------------------|
|  | <u>Principal</u>               | <u>Interest</u>     | <u>Total</u>          |
| <u>Sewer Bonds</u>                       |                                |                     |                       |
| 1984                                     | \$ 110,000.00                  | \$ 40,725.00        | \$ 150,725.00         |
| 1985                                     | 110,000.00                     | 35,775.00           | 145,775.00            |
| 1986                                     | 110,000.00                     | 30,825.00           | 140,825.00            |
| 1987-92                                  | <u>630,000.00</u>              | <u>83,025.00</u>    | <u>713,025.00</u>     |
| Total Sewer Bond                         | <u>960,000.00</u>              | <u>190,350.00</u>   | <u>1,150,350.00</u>   |
| <u>Grader Note</u>                       |                                |                     |                       |
| 1984                                     | 7,500.00                       | 1,687.50            | 9,187.50              |
| 1985                                     | 7,500.00                       | 1,125.00            | 8,625.00              |
| 1986                                     | <u>7,500.00</u>                | <u>562.50</u>       | <u>8,062.50</u>       |
| Total Grader Note                        | <u>22,500.00</u>               | <u>3,375.00</u>     | <u>25,875.00</u>      |
| <u>Bridge Note</u>                       |                                |                     |                       |
| 1984                                     | 6,225.00                       | 1,680.75            | 7,905.75              |
| 1985                                     | 6,225.00                       | 1,260.56            | 7,485.56              |
| 1986                                     | 6,225.00                       | 840.38              | 7,065.38              |
| 1987                                     | <u>6,225.00</u>                | <u>420.19</u>       | <u>6,645.19</u>       |
| Total Bridge Note                        | <u>24,900.00</u>               | <u>4,201.88</u>     | <u>29,101.88</u>      |
| Total Long-Term<br>Debt                  | <u>\$1,007,400.00</u>          | <u>\$197,926.88</u> | <u>\$1,205,326.88</u> |

NOTE 3 - CAPITAL PROJECTS FUNDS

Bonds or notes authorized to finance construction of capital projects are not recognized in the financial statements until issued. As noted below, \$117,000.00 has been authorized for long-term borrowing to finance these projects, but has not been issued at December 31, 1983.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

Bonds or notes authorized - unissued at December 31, 1983, are as follows:

| <u>Town Meeting</u> | <u>Article No.</u> | <u>Authorized</u>   | <u>Purpose</u>                           |
|---------------------|--------------------|---------------------|--|
| 1979                | 8                  | \$ 20,000.00        | Solid Waste Landfill<br>Land Acquisition |
| 1979                | 9                  | 20,000.00           | South Lancaster Bridge                   |
| 1980                | 7                  | 55,000.00           | Blade Brook Bridge                       |
| 1981                | 6                  | <u>22,000.00</u>    | Burnside Brook Bridge                    |
|                     |                    | <u>\$117,000.00</u> |  |

NOTE 4 - CAPITAL RESERVE FUNDS

The capital reserve fund balances held by the Trustee of Trust Funds at December 31, 1983 are as follows:

| <u>Purpose</u>            | <u>Amount</u>       |
|---------------------------|---------------------|
| School Septic System      | \$ 8,615.49         |
| Water Department          | 81,897.18           |
| Highway Department        | 51,883.10           |
| Fire Department Equipment | 64,403.67           |
| Ambulance                 | 15,358.85           |
| School Bus Fund           | 5,471.68            |
| Sewer Department          | 11,811.84           |
| Town Garage               | <u>5,783.91</u>     |
|                           | <u>\$245,225.72</u> |

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

NOTE 5 - PENSION PLAN

Full-time police and certain Town employees participate in the State of New Hampshire Retirement System. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan. Since the actuarial valuation is performed on the entire State plan the amount, if any, of the excess of vested benefits over pension fund assets is not available. The Town does not have an accrued liability for past service costs. Pension costs amounted to \$17,265.00 in 1983.

NOTE 6 - TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's non-expendable and expendable trust funds at December 31, 1983 are detailed as follows:

|                         | <u>Nonexpendable</u>  | <u>Expendable</u> |
|-------------------------|-----------------------|-------------------|
| Cemetery - Perpetual    |                       |                   |
| Care                    | \$ 330,329.75         | \$2,076.85        |
| Library                 | 37,937.73             | -                 |
| Town Needy              | 108,755.20            | -                 |
| Colonel F.L. Town Trust | 1,321,705.84          | -                 |
| Parks                   | 6,265.52              | 2,940.96          |
| School                  | 5,268.50              | -                 |
| Historical Research     | 883.82                | -                 |
| Benefit Public Nursing  | <u>1,095.20</u>       | <u>368.19</u>     |
| Total                   | <u>\$1,812,241.56</u> | <u>\$5,386.00</u> |

NOTE 7 - FINANCIAL STATEMENTS NOT INCLUDED

Financial statements of the district court are not included in the annual financial report of the Town because the funds are not administered by elected officials of the Town. The Town appropriates the annual salaries of the Justice and Clerk and receives, on a monthly basis, the balance of court revenues after expenses. A separate report is filed with the Administrative Committee of District and Municipal Courts in accordance with the Revised Statutes Annotated 502-A:9-a.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1983

NOTE 8 - RELIANCE ON OTHER AUDITORS' REPORT

We have engaged the services of another Certified Public Accountant to audit the records of the Town Trust Funds, because during the year we made bank deposits of dividend income on behalf of the Trustees and as such, under Rule 101 of the Code of Ethics of the American Institute of Certified Public Accountants, we were not completely independent and could not audit or express an Auditors' Opinion on the Trust Funds Financial Statements.





## TOWN TELEPHONE DIRECTORY

|  |          |
|--|----------|
| TOWN MANAGER, Donald E. Crane.....                 | 788-3391 |
| TOWN CLERK, Dorothy H. Willson.....                | 788-2306 |
| TOWN TREASURER/ACCOUNTANT, Michael W. Nadeau.....  | 788-3391 |
| TAX, WATER/SEWER COLLECTOR, Ann M. Huddleston..... | 788-3391 |
| INFORMATION ON ZONING AND BUILDING PERMITS.....    | 788-3391 |
| PUBLIC HEALTH NURSING SERVICE.....                 | 788-2366 |
| COL. TOWN COMMUNITY CENTER.....                    | 788-3321 |
| LANCASTER ELEMENTARY SCHOOL DEPARTMENT.....        | 788-4924 |
| SUPERINTENDENT OF SCHOOLS OFFICE.....              | 837-2553 |
| WEEKS MEMORIAL HOSPITAL.....                       | 788-4911 |

## EMERGENCY NUMBERS

|                        |          |
|------------------------|----------|
| POLICE DEPARTMENT..... | 788-4402 |
| FIRE DEPARTMENT.....   | 788-4830 |
| CIVIL DEFENSE.....     | 788-3391 |
| AMBULANCE.....         | 788-4911 |

TOWN OF LANCASTER

Box 15

Lancaster, N.H. 03584

FIRE TELEPHONE 788-4830

- SPECIAL COLLECTIONS  
UNH LIBRARY  
DURHAM, N.H. 03824
- 12 Main Street near Old Cemetery
  - 13 Corner Main and Railroad Streets
  - 14 Corner Main and North Main Streets
  - 15 Corner North Main and Kilkenny Streets
  - 16 Corner Causeway and Summer Streets
  - 17 Coos Junction
  - 21 Corner Main and Mechanic Sts. and all Rural Areas
  - 22 Corner Pleasant and Portland Streets
  - 23 Corner Williams and Prospect Streets
  - 24 Prospect St. near Mary Elizabeth Inn
  - 25 Corner Elm, Burnside and Winter Streets
  - 26 Corner Elm and Water Streets
  - 27 Prospect Park
  - 28 Portland Street near John Brooks
  - 29 Water and Winter Streets
  - 31 Corner Summer and Wolcott Streets
  - 32 Corner Railroad and Depot Sts., B&M Crossing
  - 33 Corner High and Summer Streets
  - 34 Corner Summer and Middle Streets
  - 35 Corner Middle and Wesson Streets
  - 36 Corner Middle, Hill and Mechanic Streets
  - 37 North Road, (Beyond Hospital)
  - 41 Thompson Manufacturing Co.
  - 42 Corner Main and Middle Sts., near Chesley's
  - 43 Corner Main and Park Streets
  - 44 WEEKS MEMORIAL HOSPITAL
  - 45 Elementary School Building
  - 46 Country Village Health Care Center
  - 51 Bunker Hill Street by M.C.R.R. Crossing
  - 52 Top of Bunker Hill Street
  - 142 Kent Nursing Home
  - 55 Red Cross - CD Emergency First Aid
  - 333 National Guard
- 7-7 6:45 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, repeat