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Annual Report



Town of Lancaster, N.H.

1984

(Cover photo: Frank Smith & Co. building, taken on the 150th anniversary of Lancaster, 1914 — now a bank parking lot)

Annual Report

1984

*Lancaster,
New Hampshire*

Democrat Printing, Lancaster, N.H.

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Dedication



Dorothy H. Willson
Town Clerk 1946 - 1984

Elected Officials

	Term Expires
Selectmen	
Michael W. Beattie	1985
Dean H. Wesson	1986
John P. Martin	1987
Moderator	
Robert D. Calamari	1986
Town Clerk	
Jean E. Oleson	1987
Town Treasurer	
Michael W. Nadeau	1987
Supervisors of the Check List	
Robert C. Rich	1986
Constance Cardinal	1988
Clifford A. Rowe	1990
Trustees of Trust Funds	
Mary Jane Falkenham	1985
Daniel J. Truland	1986
Dennis Merrow	1987
Library Trustees	
Ann E. Bottoms	1985
Susan E. Leslie	1986
Carol S. Bailey	1987
Col. Town Spending Committee	
Elwin Falkenham	1985
Mary Kopp	1985
Erling R. Roberts	1985
Geraldine Tetreault	1986
James Hampton	1986
David Haas	1986
Clifford A. Rowe	1987
James B. Fitch	1987
Ronald N. Bailey	1987

Col. Town Investment Committee
 James B. Fitch
 Douglas B. McCaig
 Hugh Galbraith

Raymond Carr
 John Oleson
 Kevin Kopp

Cemetery Trustees

James B. Fitch	1985
Ronald N. Bailey	1986
Betty E. Newell	1987

Enmons Smith Fund Committee

Jean Foss	1985
Mary B. Smith	1986
Eleanor D. Kerney	1987

Budget Committee

Atty. Robert D. Calamari	1985
Howard R. Piche	1985
Everett Rexford	1985
Clifford A. Rowe	1986
Maynard G. White	1986
Charlotte D. Quay	1986
Lee Eastman, Sr.	1987
Philip Page, D.V.M.	1987
Janet M. Ouellet	1987

Representative of the Budget Committee

Michael W. Beattie

APPOINTED

Town Manager

Tax Collector - Building Inspector

Deputy Tax Collector, Water/Sewer Collector

Town Accountant/Town Treasurer

Town Counsel

Health Officer

Public Health Nurse

Overseer of Public Welfare

Donald E. Crane

Ann M. Huddleston

Michael W. Nadeau

Atty. Robert D. Calamari

Elwin R. Ralkenham, M.D.

Roberta Daycock, Director

Zoning Board of Appeal

Henry Gardner (Resigned)	1985
Paul E. Thurston	1985
Chester Savage, Jr.	1985
Norman Vashaw	1986
Carl Ramsdell	1987
Eleanor D. Kerney	1987

Planning Board	
Wayne Marshall	1985
George Smith	1985
Aurore Hood	1986
Roger Gingue	1986
Dean H. Wesson	1987
Paul T. Crane	1987
Atty. Paul P. Desjardins	1987

Conservation Commission	
Fred Emerson	1985
Irene Connary	1985
Richard C. Belmore	1986
Robert Napolitano	1986
Priscilla Handler	1987
Dana Blais	1987

Town History Committee	
Faith Kent	Cecile Costine
Edna E. Whyte	Glenn S. Sheridan
Raymond Carr	James B. Fitch

Housing Authority
Dennis Merrow
Millard Martin, Jr.
Kevin Kopp
James Seppala

Librarians
Barbara Miller
Holly Verrier

Fire Chief
Stephen Kipp (Resigned 12/84)
David Fuller (Appointed 12/84)

Chief of Police
Allvin L. Leonard

Superintendent of Recreation
Louis F. Leaver

Water Department Foreman
Roger N. Emery

Highway Foreman
James Savage

Ambulance Corp 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.

Funding for a Wastewater Treatment Facility in the Grange area was approved by both Federal and State agencies. Design and construction plans are being prepared and construction is planned for 1985. A part of the same project is a new sanitary sewer line in the Summer, Cemetery, Depot Street areas.

A new 1984 model, Emergency Medical Ambulance, Type 2, (cab and chassis single unit), designed by Wheeled Coach Co. was purchased and in service in March 1984.

A \$20,000 appropriation was approved toward a 3 year plan for a re-appraisal of all taxable property. The reappraisal will begin in 1986.

A study was received on the Desirability of Lancaster remaining in the White Mt. Regional School District.

The consultants' conclusions were that both the students and the taxpayers of Lancaster will be better served by remaining in the White Mt. Regional School District. The report is on file, interested persons are welcome to read it.

The year ended with a budget surplus of \$129,275.00, resulting from unexpended balances of appropriations of \$56,072.00 and excess revenues over estimates of \$73,203.00; less reserves for encumbrances of \$47,498.

Mrs. Dorothy H. Willson retired from the Town Clerk's position after 38 years of dedicated and faithful service. Best wishes to Dorothy.

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 1985 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, 1984.

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual	Actual	Selectmen's	Budget Committee	
	Appropriations 1984 (1984-85)	Expenditures 1984 (1984-85)	Budget 1985 (1985-86)	Recommended 1985 (1985-86)	Not Recommended
GENERAL GOVERNMENT					
1 Town Officers Salary	\$ 46,410.00	\$ 47,990.08	\$ 51,000.00	\$ 51,000.00	
2 Town Officers Expenses	22,725.00	25,638.09	21,350.00	23,350.00	
3 Election and Registration Expenses	1,500.00	1,348.61	500.00	500.00	
4 Cemeteries	2,500.00	350.00	1,500.00	1,500.00	
5 General Government Buildings	28,660.00	32,385.12	22,760.00	25,760.00	
6 Reappraisal of Property	20,000.00	20,000.00	20,000.00	20,000.00	
7 Planning and Zoning	4,331.00	3,747.60	4,331.00	4,331.00	
8 Legal Expenses	6,000.00	7,447.50	6,000.00	6,000.00	
9 Advertising and Regional Association	3,500.00	3,224.24	3,200.00	3,200.00	
10 Contingency Fund	8,000.00	0	8,000.00	8,000.00	
11 School Study	4,000.00	4,000.00	-0-	-0-	
12					
13					
14					
PUBLIC SAFETY					
15 Police Department	127,200.00	134,527.29	139,300.00	139,300.00	
16 Fire Department	24,980.00	24,775.40	25,300.00	25,300.00	
17 Civil Defense					
18 Building Inspection					
19					
20					
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	230,000.00	236,340.71	236,800.00	236,800.00	
24 General Highway Department Expenses					
25 Street Lighting	34,000.00	34,545.64	34,000.00	34,000.00	
26					
27					
28					
29					
30					
SANITATION					
31 Solid Waste Disposal	70,000.00	67,315.82	69,541.00	69,541.00	
32 Garbage Removal	3,500.00	3,500.00	5,000.00	5,000.00	
33					
34					
35					
36					
HEALTH					
37 Health Department	10,476.00	10,476.00	11,494.00	13,894.00	
38 Hospitals and Ambulances	17,000.00	20,295.17	17,000.00	17,000.00	
39 Animal Control	900.00	585.00	900.00	900.00	
40 Vital Statistics	350.00	39.50	-0-	-0-	
41					
42					
43					
WELFARE					
44 General Assistance	21,500.00	21,088.19	20,000.00	20,000.00	
45 Old Age Assistance	14,500.00	19,232.60	19,500.00	19,500.00	
46 Aid to the Disabled					
47 Community Action-Outreach	1,500.00	1,500.00	-0-	-0-	1,500.00
48					

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1984 (1984-85)	Actual Expenditures 1984 (1984-85)	Selectmen's Budget 1985 (1985-86)	Budget Committee	
					Recommended 1985 (1985-86)	Not Recommended
CULTURE AND RECREATION						
49	Library	\$ 25,718.00	\$ 25,716.50	\$ 25,884.00	\$ 25,884.00	
50	Parks and Recreation	184,333.00	184,959.04	161,433.00	162,933.00	
51	Patriotic Purposes	400.00	400.00	400.00	400.00	
52	Conservation Commission					
53						
54						
55						
56						
DEBT SERVICE						
57	Principal of Long-Term Bonds & Notes	123,725.00	123,725.00	123,725.00	123,725.00	
58	Interest Expense - Long-Term Bonds & Notes	44,094.00	44,141.61	38,175.00	38,175.00	
59	Interest Expense - Tax Anticipation Notes	11,755.00	11,579.23	11,500.00	11,500.00	
60	Fiscal Charges on Debt					
61						
62						
CAPITAL OUTLAY						
63	Van - Fire Department	5,000.00	5,000.00	-0-	-0-	
64	New Equipment	42,185.00	44,713.42	64,500.00	64,500.00	
65	New Construction-Water Line	2,500.00	-0-	2,500.00	2,500.00	
66	New Construction-Sewer Line	50,000.00	2,593.20	-0-	-0-	
OPERATING TRANSFERS OUT						
67	Payments to Capital Reserve Funds	28,000.00	28,000.00	47,000.00	47,000.00	
68	Capitol					
69	Police Station Design	-0-	-0-	2,000.00	2,000.00	
70						
71	Municipal and District Court Expenses					
72						
73						
74						
75						
MISCELLANEOUS						
76	Municipal Water Department	61,300.00	54,920.03	62,500.00	62,500.00	
77	Municipal Sewer Department	50,985.00	43,526.08	54,400.00	54,400.00	
78	Municipal Electric Department					
79	FICA Retirement & Pension Contributions	31,100.00	30,174.73	34,500.00	34,500.00	
80	Insurance	51,330.00	53,601.06	59,010.00	59,010.00	
81	Unemployment Compensation	2,450.00	4,621.46	2,650.00	2,650.00	
82						
83						
84						
85	TOTAL APPROPRIATIONS	1,428,407.	1,377,804.	1,413,273.	1,418,673.	1,500.00

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 Revenues 1984 (1984-85)	Actual Revenues 1984 (1984-85)	Selectmen's Budget 1985 (1985-86)	Estimated Revenues 1985 (1985-86)
TAXES					
86	Resident Taxes	\$ 18,210.00	\$ 19,719.00	\$ 18,000.00	\$ 18,000.00
87	National Bank Stock Taxes	2,000.00	1,945.45	2,000.00	2,000.00
88	Yield Taxes	5,200.00	5,547.09	5,000.00	5,000.00
89	Interest and Penalties on Taxes	59,000.00	74,534.29	59,000.00	59,000.00
90	Inventory Penalties				
91					
92					
INTERGOVERNMENTAL REVENUES — STATE					
93	Shared Revenue - Block Grant	80,889.00	80,889.00	80,889.00	80,889.00
94	Highway Block Grant	50,608.00	50,608.00	49,862.00	49,862.00
95	Railroad Tax				
96	State Aid Water Pollution Projects	77,882.00	77,882.00	75,756.00	75,756.00
97	Reimb a/c State-Federal Forest Land	2,503.00	2,705.84	2,500.00	2,500.00
98	Other Reimbursements				
99	Business Profits Tax	152,062.00	152,062.00	152,062.00	152,062.00
100	T.R.A. Fund Balance	5,421.00	5,421.00	-0-	-0-
101					
102					
INTERGOVERNMENTAL REVENUES — FEDERAL					
103					
104					
105					
106					
107					
LICENSES AND PERMITS					
108	Motor Vehicle Permit Fees	100,000.00	119,600.50	120,000.00	120,000.00
109	Dog Licenses	1,200.00	994.87	1,200.00	1,200.00
110	Business Licenses Permits and Filing Fees	800.00	5,740.26	5,800.00	5,800.00
111					
112					
113					
CHARGES FOR SERVICES					
114	Income from Departments	6,000.00	6,000.00	6,000.00	6,000.00
115	Rent of Town Property	2,600.00	3,711.00	2,600.00	2,600.00
116	Ambulance Fees	19,500.00	12,877.20	20,450.00	20,450.00
117					
118					
119					
MISCELLANEOUS REVENUES					
120	Interest on Deposits & Investments	50,976.00	74,611.98	112,200.00	112,200.00
121	Sale of Town Property				
122	Capital Reserve Fund-Transfer	14,285.00	14,285.00	40,000.00	40,000.00
123	Parking Meter Income	2,000.00	2,208.25	2,000.00	2,000.00
124	District Court Returns	-0-	774.33	-0-	-0-
125	Colonel Town Fund	181,433.00	181,433.00	159,433.00	159,433.00
OTHER FINANCING SOURCES					
126	Proceeds of Bonds and Long-Term Notes				
127	Income from Water and Sewer Departments	118,285.00	124,320.34	136,400.00	136,400.00
128	Withdrawal from Capital Reserve				
129	Revenue Sharing Fund	62,000.00	61,260.62	62,000.00	62,000.00
130	Fund Balance	150,000.00	150,000.00	10,000.00	10,000.00
131	Transfer Bond Account	68,127.00	18,127.00	18,127.00	18,127.00
132					
133	TOTAL REVENUES AND CREDITS	1,230,781.	1,247,258.03	1,141,279.	1,141,279.

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 \$29,377,140. Deducted from the gross figure was \$1,280,155 for current use assessments, \$21,600 blind exemption, \$340,150 of valuation for elderly exemptions and solar exemptions totaled \$10,000, making a net taxable valuation of \$27,745,235. 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 its location or its true value or market value. Land to qualify must first meet the criteria established under the Current Use Law. The range of land valuations are determined by the Current Use Advisory 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. Initial applications for current use assessment must be filed before April 16th.

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. The elderly exemption is \$5,000 in valuation and is not reduced by the equalization figure. Initial applications are required and must be filed before April 16th of the year in which an exemption is claimed. Application forms are available at the Municipal Offices.

The Board approved a total of 258 applications for Veteran's Exemption, seven at \$700 for service connected disability, 251 at \$50 per application or less. The exemption is on taxes and the total taxes exempted was \$17,450.

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 1984 property taxes committed to the Tax Collector was \$1,996,854. Add to that amount, \$17,450 for approved Veterans Exemptions and \$11,473 for overlay, abatements and refunds, making the gross property taxes \$2,014,304. The schools' share of the tax was \$1,514,212, the Town received \$337,562 and Coos County \$162,530.

Other Taxes: The \$10.00 Resident Tax committed totaled \$18,210, while Timber Taxes reached a total of \$5,547.09. National Bank Stock tax received was \$1,945.00.

Revenues: Motor Vehicle permit fees reached a high of \$119,600 and is the single highest local revenue producer. The Town Clerk is the Municipal Agent for the Motor Vehicle Department and issues re-registration certificates for a fee of \$1.50. The Town Clerk's office fees returned \$4,928. License and fees amounted to \$1,807. Interest earned on deposits and short term loans totaled \$50,976.

Revenues received from the State included Highway Block Grant, \$50,608, (from the gas tax), Shared Revenues, (formerly Savings Bank Taxes, Rooms and Meals Taxes and Interest & Dividend Tax), \$80,889 and Business Profits Tax of \$152,062, of which the town benefited by \$39,539, the remainder being for the schools and County.

Federal Revenue Sharing: The Town received \$55,925 in Federal Revenue and earned interest on the fund of \$2,731.00.

Tax Rate: The approved 1984 tax rate was \$72.60 per \$1,000 of valuation, a reduction of \$6.60 over 1983. The rate for each entity of government was: Municipal \$12.16, School \$54.58 and County \$5.86. 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 1984 property taxes totaled \$1,996,856 and the net taxable valuation was \$27,745,235.

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>	1984	1983
Total Budget Appropriations W.M.R.S.D.	\$ 4,722,926.00	\$ 4,266,765.39
Less: Fund Balance & Revenues	851,586.68	575,584.04
Raised by district Property Taxes	<u>3,871,339.32</u>	<u>3,691,181.35</u>
Lancaster's Share Total Budget	2,094,712.13	1,975,674.50
Less: Fund Balance Share	169,088.16	48,500.26
Revenue Share	208,607.11	218,017.02
Foundation Aid	97,729.21	-0-
	<u>\$ 1,619,287.21</u>	<u>\$ 1,709,157.23</u>
Plus Property Adjustment	-0-	772.62
	<u>1,619,287.21</u>	<u>1,709,929.85</u>
Less Applicable Business Profits Tax	<u>105,075.00</u>	<u>96,964.58</u>
Net Raised by Property Taxes	\$ 1,514,212.00	\$ 1,612,965.27

<u>TOWN</u>		
Total Appropriations	\$ 1,428,407.00	\$ 1,313,975.00
Less: Revenues	<u>1,080,232.00</u>	<u>916,100.00</u>
	348,175.00	397,875.00
Less: Applicable Business Profits Tax	39,536.00	36,484.00
Plus: Overlay & Veterans Exemption	<u>28,923.00</u>	<u>29,551.00</u>
Net Raised by Property Taxes	\$ 337,562.00	\$ 390,942.00

<u>COUNTY</u>		
Lancaster's Share Coos County Budget	\$ 169,981.00	\$ 168,370.00
Less: Applicable Business Profits Tax	7,451.00	6,876.00
Net:	<u>\$ 162,530.00</u>	<u>\$ 161,494.00</u>
TOTAL TO BE RAISED BY PROPERTY TAXES	\$ 2,014,304.00	\$ 2,165,401.00

TAX RATE: 1984 - School \$54.58 - Town \$12.16 - County \$5.86 -Total 72.60
 1983 - School \$59.00 - Town \$14.29 - County \$5.91 -Total 79.20

	School	Town	County
Percent of Property Taxes:	75.0%	17.0%	8.0%

SUMMARY OF VALUATIONS

	1984	1983
Lands	\$ 5,981,975.00	\$ 5,889,190.00
Buildings	21,481,545.00	21,194,920.00
Manufactured Housing	424,800.00	386,350.00
Electric Plants	986,570.00	922,500.00
Pipe Lines	351,650.00	373,800.00
Machinery	170,700.00	195,700.00
	<hr/>	<hr/>
TOTAL VALUATION	\$ 29,397,140.00	\$ 28,962,460.00
Less: Current Land Use Assessment	\$ 1,280,155.00	\$ 1,228,730.00
Less: Elderly Exemptions	340,150.00	369,400.00
Less: Blind Exemptions	21,600.00	14,400.00
Less: Solar Exemptions	10,000.00	9,000.00
	<hr/>	<hr/>
NET TAXABLE VALUATION	\$ 27,745,235.00	\$ 27,340,930.00

Town Clerk's Report

Registration of Motor Vehicles

Motor Vehicle Permits Issued in 1984 (3,124)	\$ 119,463.00
Municipal Agent Fees Collected	<u>696.00</u>

Total Collected	\$ 120,159.00
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Licenses & Fines

Dog Licenses Issued	\$ 994.87
Dog Fines Collected	<u>15.00</u>

Total Collected	\$ 1,009.87
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Town Record Fees

Automobile Title Applications	\$ 614.00
Certified Copies of Vital Records	1,704.00
Filing, Terminating & Searching USSs	1,732.50
Marriage Intentions	733.00
Legitimations	9.00
Filing Fees for Tax Liens	22.00
Licenses & Fees	<u>61.00</u>

Total Collected	\$ 4,875.50
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TOTAL REMITTED TO TREASURER	\$ 126,044.37
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VITAL RECORDS

	<u>1982</u>	<u>1983</u>	<u>1984</u>
Births	191	170	185
Marriages	43	39	35
Deaths	95	110	77

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 subdivision approval is required prior to a sale.

The Planning Board approved 6 land sub-divisions with a total of 10 lots and 1 re-subdivision.

Two revisions in sub-divisions that received prior approval were approved by the Board.

ZONING

The Zoning Board of Adjustment held 4 public hearing in response to appeals for variances and special exceptions. The variances approved were 3 requests to build closer to the property lot line than the minimum distance under the Zoning Ordinance. A request to operate a repair garage in a residential zone was approved on the grounds the operation was a non-conforming use.

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 that new homes and all rented space must have smoke detectors.

The Building Inspector received 31 applications for building permits, 4 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
5 Single Residential Family Units	\$ 170,000.00
6 Additions, Alterations, Improvements	133,800.00
6 Garage and Carports	25,000.00
1 Commercial Building	45,000.00
1 Agricultural	2,000.00
6 Other	51,300.00
3 Commercial Additions & Alterations	330,000.00
	<hr/>
TOTAL	\$ 757,100.00

North Country Council

Calendar year 1984 saw the North Country Council, Inc. observe its twelfth year of successful operation for towns in the North Country. The Council, as a regional, non-profit, public planning agency, chartered under N.H.R.S.A. 36:45, is responsible for providing assistance in local community planning, economic development, solid waste, transportation, and municipal services.

In Lancaster we provided information to local officials on the funding opportunities for public facilities and economic development projects. We also made progress in preparing a solid waste plan for the Lancaster Area Solid Waste District, including a review and analysis of the septage disposal situation in Town.

In economic development, the Council hosted in the spring, two region-wide economic development conferences with over 200 business, industry and government leaders attending. From the conferences, regional strategies were developed to address such issues as highway improvements, air service, regional promotion, mechanisms for regional communication, development funding and regional job expansion. As an outgrowth of these conferences, the Council is presently coordinating the preparation of a North Country Videotape project, which when complete, will examine the potential for industry to locate in the North Country. The Videotape will be available to Chambers of Commerce, local development corporations and municipalities in order to promote their communities to businesses looking to expand or relocate in the North Country.

The Council has provided information and guidance to several towns on federal and state grant and loan programs. This past year saw well over \$2.0 Million in Community Development Block Grant funds come to the region for such activities as housing rehabilitation, water and sewer systems improvements, a downtown revitalization study, an industrial park feasibility study and business revolving loan funds.

Community planning assistance has emphasized master planning and improvement in local land use controls. New state mandates and commercial and residential growth in several towns have created busy workloads for Planning Boards. The Council's assistance takes many forms: regional workshops, newsletters, regulation review and update and assistance on a regular or on-time basis for subdivision and site plan applications. Subdivision review workshops were held in Littleton, Campton and Dalton and we co-sponsored the Municipal Law Lecture Series in Twin Mountain.

Overall, the Council's major objective is to work with North Country towns in solving local and regional problems. We rely on and appreciate the involvement of town officials and residents, and look forward to assisting your town this coming year.

Elections and Registrations

TOWN MEETING: The 1984 Town Meeting opened at 10:00 A.M., March 13, 1984 with Moderator Robert D. Calamari presiding. Voting by official ballot for the election of town officers continued until 7:00 P.M., at which time the meeting opened for voting on all remaining Articles in the Warrant.

The total official ballots cast were 757, of which 31 were absentee and the results of the voting was:

Selectman	John P. Martin	3 year term
Town Clerk	Jean E. Oleson	3 year term
Moderator	Robert D. Calamari	2 year term
Town Treasurer	Michael Nadeau	3 year term
Trustee of Trust Funds	Dennis Merrow	3 year term
Supervisor of Check List	Clifford A. Rowe	6 year term
Library Trustee	Carol (Binky) Bailey	3 year term
Budget Committee	Lee E. Eastman	3 year term
	Janet M. Ouellet	3 year term
	Philip Page	3 year term
Col. Town Spending Committee	Ronald N. Bailey	3 year term
	James B. Fitch	3 year term
	Clifford A. Rowe	3 year term
Cemetery Trustees	James B. Fitch	1 year term
	Ronald N. Bailey	2 year term
	Betty E. Newell	3 year term
Emmons Smith Fund Committee	Eleanor Kerney	3 year term

The evening session was active with meaningful discussion on all the Articles and the votes recorded were: Article 2, authorized the Selectmen and Town Treasurer to borrow short term money in anticipation of tax revenues. The meeting gave the Selectmen authority to dispose of any real estate acquired by Tax Collector's Deed.

Revenue Sharing funds were approved for the purchase of new equipment that includes a body sand spreader, a pickup truck and \$12,700 toward the purchase of a new ambulance. Also approved was \$12,100 for highway maintenance, \$2,500 for fire department supplies and \$19,500 towards police salaries. The total estimated revenue sharing funds was \$62,000.00.

The voters approved the withdrawal of \$14,285 from the Capitol Reserve Fund toward the purchase of the ambulance, the balance of the cost came from Revenue Sharing.

The meeting gave Selectmen limited authority to apply for, accept and expend any Federal and State monies that may become available during the year. If such funds are received, a public hearing will be held to inform the public.

An Article asking to raise and appropriate \$20,000 towards the cost of a re-appraisal of all taxable property won approval on a ballot vote, 106 yes and 74 negative votes.

A request to raise and appropriate \$4,000 for a comprehensive study on the feasibility of the Town remaining in the White Mt. Regional School District was approved by a ballot vote of 100 yes and 76 no.

The meeting gave approval to continue the Waste Water Facilities Plan with the installation of a sewage waste disposal system in the Grange area and storm water separation in the Summer Street/Cemetery Street area. Funding of the project will be 85% Federal, 10% State and 5% local. Local funds are available from the Sewer Construction Bond fund.

A favorable vote was received to pay the Town Clerk by salary rather than by fees and to help the Mt. Prospect Ski Club with its operations by \$1,500.

The local Community Action Program received \$1,500 to continue its outreach program, but not until after a lively debate.

The Article asking the Town's favor to extend the White Mt. National Forest by 556 acres was voted by division of the house, 152 yes, 49 against, following an amendment which more clearly identified the land area.

When it came to voting on the Article to call a special session of the Legislature for the sole purpose of preventing the imposition of cost increases in electric rates, resulting from the Seabrook Nuclear Power Plant, a petition Article was soundly defeated following a statement of opposition by a legislature; no one spoke in favor.

The meeting approved the Town Budget as submitted by the Budget Committee and raised and appropriated the sum of \$1,428,407.00; the amount to be raised by property taxes is approximately \$376,500.00; and authorized the Selectmen to expend the money raised.

The meeting paid tribute to retiring Town Clerk, Dorothy H. Willson who ended 38 years of dedicated service by a standing ovation.

The polls closed at 9:30 P.M. after all persons voted who wished to vote.



Checking voters, town meeting, 1984

Police Department

Motor Vehicle complaints processed through the District Court increased 42.8%, from 241 to 343. Speed being the biggest increase, from 100 to 150. Increases were also noted in operating "under the influence," 15 to 27 and non-inspection, 15 to 27. Part of the increase in the speed category was in the Department's response to complaints voiced by the citizenry in the area of Portland, Prospect and Summer Streets.

Under the Criminal Court category, there was a slight increase during 1984, going from 187 to 200. The crime of fraud accounted for the increase, from 50 to 79, but was still under the 1983 high of 85 cases. The marked decrease in illegal possession of alcoholic beverage by minors was noted, reduced from 33 to 15, a 100% plus reduction. We, the Police Department, hope the reflection is not only because of the effort we put into controlling the problem, but that the teenagers themselves are learning that alcohol and motor vehicles don't go together.

Motor Vehicle accidents in 1984 increased by 9, going to 128, but under the all time high of 147 in 1982. We are pleased that this increase was under the average for the State of New Hampshire and that we recorded no fatalities during the year.

A slight decrease in over-all complaints filed was noted this year, from 2022 down to 1973. A notable decrease is in breach-of-peace, (assaults and disorderly conduct) complaints reported, dropping from 519 to 340. Another noteworthy reduction occurred under theft, (burglary, unauthorized entries, etc.), dropping from 308 to 281. Of these 281 theft or burglary complaints, a total of 149 were listed as cleared or unfounded. A majority of the burglary cases were perpetrated outside of the compact area of the town. This fact leads us to believe that another Police vehicle could better cover the town.

Your Police Department is again, as in the past, sincerely grateful for your support, your understanding and your encouragement. Remember our motto, "To Serve and to Protect." We will strive to serve you and provide you with the highest level of professional law enforcement. We will give our utmost to protect you from illegal acts so that you can go about your daily lives in safety and self content.

Complaints Filed - 1,973

Animal (dog, cat, etc.)	263
Family	82
Juvenile	32
Theft & Unauthorized Entries	281
Theft & Unauthorized Entries (Cleared or Unfounded)	149
Breach-Of-Peace (Assaults, Disorderly Conduct, etc.)	340

Complaints Filed - 1,973

Bad Checks	66
Missing Persons (Runaways)	21
Gambling	1
Public Indecency	6
Possession of Alcohol	22
Trespass	8
Prowler	10
Harrassment	24
Untimely Death	2
Destruction of Property	53
Attempted Suicide	2
Stolen Vehicles	8
Hit and Run	5
Miscellaneous	589
Drugs	10
Sexual Assault	5

Other Activities - 1,751

Motor Vehicles Checked	243
Motor Vehicle Warnings	205
DE Tags Issued	73
Emergency Blood Runs	10
Assistance to Sick & Injured	29
Assistance to Motorists in Trouble	235
Doors & Windows Found Open	189
Parking Tickets Issued	78
Assistance to Other Departments	245
Breath Tests Given	47
Escorts	3
Relays	115
Fire	54
Assistance to Other Agencies (Ambulance, Highways, etc.)	148
Routine Check of Persons	52
Illegally Parked Vehicles	25

Motor Vehicle Court Cases - 343

Failure to stop for an emergency vehicle	1
Operating under influence of liquor or drugs	29
Speeding (Radar, clocked, unreasonable)	150
Non-Inspection	27
Yellow line and improper passing	18
Failure to stop or yield	13
Defective or unsafe equipment	4
Unregistered motor vehiles	22
Operating without a license	20
Operating after suspension or revocation	16
Conduct after an accident	3
Operating to endanger or reckless operation	1
Failure to use protective equipment	4
Allowing improper person to operate	3
U-Turn	3
No fuel use permit	8
Misuse of plates	1
Following too close	4
Improper movement	1
Unattended motor vehicle	1
Passing School Bus	1
Over Height	1
Operating OHRV on Public Way	2
Interference with traffic device	1
Disobaying a Police Officer	5
Taking without owners consent	3
Habitual Offender	1

Criminal Court Cases - 200

Theft (Unauthorized taking, service, stolen property, etc.)	12
Unauthorized entries (burglary, trespassing, etc.)	12
Fraud (forgery, bad checks, on creditors, etc.)	79
Obstructing Government Operation (resisting arrest, apprehension)	4
Breach-of-Peace (disorderly conduct, intoxication)	5
Assault (simple and aggravated)	22
Sexual Assault	2
Destruction of property (criminal mischief)	9
Possession of controlled drug	4
Knowingly present	1
Juvenile cases (burglary, assault, theft, criminal mischief)	16
Illegal possession of alcoholic beverage	15
Concealed weapon	1
Dog	3
Consuming alcoholic beverage on Main Street	3
Trespassing livestock	1
Reckless conduct	4
Aiding other	1
Indecent exposure	3
False report to law enforcement	1
Prohibited sales	1
False fire alarm	1

Accidents - 128

Property damage under \$300.00	44
Property damage over \$300.00	73
Property damage listed as total	11
Accidents involving pedestrians	3
Number of one car accidents	53
Number of two car accidents	67
Number of three car accidents	5
Number of accidents involving animals	6
Accidents resulting in fatalities	0
Hit and Run	9
Accidents with personal injury	29

Fire Department

Chief Stephen D. Kipp retired this past December after 15 years of service. The Department thanks Chief Kipp for his dedication and leadership. Capt. David Fuller was appointed Chief and will continue to carry on the Departments high standards with continued training.

Fire Prevention Week was full of activities. Members went to the Elementary School with a program. A film night was held at the Fire Station, as well as a free extinguisher inspection.

A very successful parade was held at night with several pieces of fire apparatus from Lancaster and the surrounding towns participating. The W.M.R.H.S. Band also marched in the parade.

Training continues to be very important, with the Department training on the 2nd and 4th Tuesdays of every month. Several members also traveled to attend training sessions to broaden the knowledge of the Fire Department.

Another dry hydrant was installed this year at the new bridge over Burnside Brook on Grange Road. The hydrant will permit easy and instant access to water, particularly in winter, because it eliminates time spent chopping a hole in the ice. Special thanks to the N.H. Public Works and Highways Department for installing the hydrant in conjunction with the bridge construction.

The Town's first motorized fire vehicle, the "Hose Cart", found a permanent and appropriate home in 1984. This vehicle was donated to the Lancaster Historical Society and is garaged in the carriage sheds at the Houlton Homestead. The Department is responsible for the vehicle's maintenance and it will be seen at parades and other functions.

A new support vehicle, ("the Van") was purchased and put into service. The vehicle was a used step-type van that was given a very thorough inspection before purchase. The vehicle was then outfitted with equipment from the old van, (a 1964 Dodge Panel truck from which the Department got many years of service, but was showing its age). Additionally, a Cascade system was also purchased and installed in the new support vehicle, (the Cascade system permits refilling air bottles at a fire scene). The new vehicle, its equipment and its capabilities have already proven to be tremendous assets at several fires.

Chimney Fires	28
Oil Burners	0
Structure Fires	5
Partition Fires	0
Smoke Scares	1
Electrical Fires	2
Vehicle Fires	4
False Alarms	24
False Alarms (Malicious)	1
Grass Fires	5
Forest Fires	0
Brush Fires	4
Automobile Accidents	5
Mutual Aid	1
Woodstove	3
Illegal Kindling	1
Gas Spills/ Hazardous Material	4
Bomb Scare	0
Others	5



Santa arrives via ladder truck

REPORT OF THE TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Our first forest fire prevention law was enacted by our State Legislature 90 years ago. This early law set in place a cooperative forest fire prevention and suppression effort between city and town governments and State government. It simply stated that no open fire could be kindled when the ground is free of snow without the written permission of the town/city Forest Fire Warden. This law also stated that anyone kindling a fire without written permission shall be liable for the damage caused and subject to a \$1,000 fine.

During the past 90 years, this law has worked so well that it has remained unchanged. All open fires, when the ground is not covered with snow, must be authorized by the local Forest Fire Warden. Persons kindling a fire without a permit, when one is required, are liable for damages caused, fire suppression costs and subject to a \$1,000 fine.

This cooperative fire prevention law has contributed significantly to our nationally recognized annual forest fire loss record.

1984 STATISTICS

	<u>State</u>	<u>District-8</u>	<u>Town of Lancaster</u>
Number of Fires	875	11	2
Number of Acres	335	18	1.75

Richard C. Belmore, Forest Ranger

Stephen Kipp, Forest Fire Warden

Public Works

Highway Department

New surfaces were applied to Bunker Hill Street and Fletcher under the Highway Subsidy program. The old surface was leveled and followed with a one-inch application of hot asphalt, applied by a paver and rolled for compaction.

Several streets and Gore Road were leveled and sprayed with liquid asphalt for improved surface.

Graveled surface was added to Prospect Road and Reed Road.

A parking lot off Mechanic Street was constructed. The lot is available for public parking, particularly for events held at the Town Hall. It is expected in the near future that a Police Station will be constructed on the lot.

A new body sand spreader was added to the highway department. These spreaders improve sand spread and their use reduces the quantity of sand necessary to spread. The units also add safety to the job, particularly in the night time, where before a truck body was raised while spreading sand.

Winter time brings snow plowing, salting and sanding of streets, sanding gravel roads, making travel safe for motorists.

The spring brought cleaning of sand from the streets and sidewalks applied during the winter, followed by cleaning parks, patching (asphalt patch), streets, cleaning surface drains and ditches and cleaning roadsides.

Summer is the time for surfacing streets, graveling roads, reconstructing roads, installing drainage, grading and chloriding rural roads, mowing grass and many other responsibilities, including the maintenance and repair of the motorized equipment.

Water Department

The Water System functioned well with little interruption of service and delivering quality water to its users. Several new service lines were installed and new services added.

The N.H. Water Supply Division has presented a 3 year plan to replace the storage reservoir. It is their recommendation that the installation be in place in 1987. The schedule will be followed provided funding is approved.

Sewer Department

Construction plans for a new waste disposal system in the Grange area will be underway at years end, all the preliminary work having been completed; construction will be during the summer of 1985.

A new sewage main will be constructed along part of Summer Street and Cemetery Street, with the old line becoming a surface and subsurface drain line. The quantity of ground water infiltrating the current line will be eliminated and no longer treated, thus reducing treatment costs.

The operation and maintenance of the sewer system continued in a satisfactory manner and caused little problem to users.

Cemeteries

The Municipal Cemeteries were well maintained under the leadership of the newly elected trustees. A new crew foreman, James Hicks, Jr. was employed to care for the Summer Street and Wilder Cemeteries, while Murray Vashaw continued the maintenance of the #10 Cemetery on Martin Meadow Pond Road.



Snow removal on Main Street

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
Recreation Lands & Buildings	200,000.00

All Lands & Buildings acquired through
Tax Collector's Deeds:

Riverside Drive Lot (assessed value)	400.00
Causeway St. Lot (assessed value)	200.00
Larkin Lot (assessed value)	2,300.00
Bagley Lot (assessed value)	100.00
Manseau Lot (assessed value)	350.00
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	GMC Dump Truck w/Plow
1979	John Deere Loader/Backhoe
1982	GMC Dump Truck w/Plow
1977	GMC 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 Roller
1978	Steam Thawing Unit - Lookout Boiler
1965	Joy Compressor

Fire Dept.

1978	Mack-Boyer Pumper (Universal)
1976	Chevrolet - Tanker (Water)
1967	Ford-Thibault, Pumper
1974	Ford Van
1952	Jeep
1949	Seagrave Ladder Truck (Used)
1934	Maxim Pumper

Police Dept.

1982	Chevrolet Impala - Cruiser
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Ambulance Corp

1975	GMC Modular Wolf
1983	Ford - Ambulance

Water & Sewer

1985	GMC Pickup - Water
1984	Ford Pickup w/Plow-Sewer (Mfg. '83)
1972	Sewer Rodder

Public Welfare

TOWN WELFARE: There were 18 families who received financial assistance including 23 adults and 24 children. Most are for a short duration until employment is found or until accepted under a State Program.

Financial support was provided for 7 court ordered placements of minors in Foster homes or specialized homes for youth. Only one of those was continuous, while 2 were for two months, 2 others were for only three weeks; 1 was for a specific medical service and another for part of an in-house program.

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

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 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 9 recipients of the Old Age Assistance program and the disability program. There was an average of 4 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 Library has had a very encouraging year. Book circulation is over 2,000 in the adult department and over 4,000 in the juvenile section. Much of the credit for the increased circulation in the juvenile department is due to the large group of pre-school children involved in the weekly story hour program for the past several years and the addition of staying open longer.

There were 674 books purchased for the adults and 320 for the juveniles. Since book prices seem to have finally stabilized, we have been able to purchase these new books and discard many older titles, which have not circulated from three to ten years. Those discarded are sold at our annual summer book sale.

Not many improvements were undertaken this year, except for refinishing the front door, a long awaited project and the result is beautiful. We have a new sign over the front door indicating that the building really is a Library. A new plaque has been ordered which will show the Library hours and a new outside book-drop has been ordered.

We again thank the voters of Lancaster for their continued support of the Library. The Library hours are flexible enough to accomodate most patrons. The hours are:

Monday/Wednesday/Friday	1:00-4:30, 7:00-9:00
Tuesday & Thursday	9:00-4:30
Juvenile Library	2:00-4:30 Daily

Again we wish to invite the Townspeople to come in and enjoy your Library.



The Chamber's big annual Street Fair

WEEKS MEMORIAL LIBRARY

Financial Statement

1984

Cash on Hand, January 1, 1984 \$ 2,031.75

Receipts:

Town Appropriation	\$ 26,879.73
Col. Town Spending Committee	2,500.00
Trustees of Trust Funds-1984 Balance	8,551.84
Certificate of Deposit Interest	311.80
Fines, Photocopier & Street Fair	182.02
Income	
Donations	-0-
Linscott Fund Interest	641.76
Brackett Fund Interest	6.29
Shurtleff Fund Interest	26.72
Insurance	616.50

Total Receipts 39,716.66

\$ 41,748.41

Disbursements:

Head Librarian	\$ 5,250.00
Juvenile Librarian	3,287.14
Assistant Librarian	3,159.12
Part-Time Assistants	1,919.09
Janitor	1,500.00
Books - Adult	6,874.54
Books - Juvenile	2,305.54
Periodicals and Newspapers	436.17
Social Security & Other Benefits	1,630.91
Lights, Telephone, Water, Sewer	1,183.67
Heat	2,330.43
Office, Janitor, Supplies & Misc.	1,177.27
Insurance	860.00
Maintenance, Repairs	769.40
Advertising	241.50
Education	240.00
Equipment - Photocopier	1,495.00
Equipment - Telephones	100.00
Equipment - Book Drop	474.20

Total Disbursements \$ 35,233.98Cash on Hand, December 31, 1984 \$ 6,514.43

Ambulance Service

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

The many donations received by the Lancaster Ambulance Association were used to improve patient care and the service by the purchasing of needed supplies and equipment. We acknowledge them with thanks. Below is a financial report of those activities. Total ambulance calls, less attendance at fires, were 427.

Summary of Calls

Lancaster & Transfer	360
Jefferson	14
Lunenburg	35
Guildhall	6
Dalton	<u>12</u>
TOTAL	427

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

Treasurers Report December 1, 1983 to December 1, 1984

Checkbook Balance - December 1, 1983 \$ 1,587.69

INCOME

Memorial Donations	\$ 1,419.50	
N.O.W. Interest	36.61	
Lancaster Fair Assoc. 1983	100.00	
Riverside Speedway Stand-by	702.50	
CPR Class Income	87.50	
Miscellaneous	32.09	
Loan-Inverter	<u>410.00</u>	
TOTAL		\$ 2,788.20
		\$ <u>4,375.89</u>

DISBURSEMENTS

Heart Association (CPR supplies) \$	69.90	
Stamps	214.00	
North Country Publishing	168.58	
2 Cardiosonic Stethoscopes	159.50	
Water Pump Pliers	12.30	
1000 Watt Inverter	1,050.00	
Lettering (Micalite)	22.37	
Schurman-Leske (PA Hook-up)	45.00	
Scoop Stretcher	150.00	
Donation to Sally Falkenham Mem.	85.00	
Corps Picnic	192.07	
Demand Valve & Mask	122.15	
L & L Engraving	49.36	
Laerdal Portable Suction	360.00	
Kilkenny Bldg. Supplies	11.30	
Miscellaneous Supplies	66.38	
B&C Auto Care Body Work	1,180.78	
Loan Payment	250.00	
	<hr/>	
TOTAL		\$ 4,208.69
		<hr/>
		\$ 167.20

LANCASTER AMBULANCE FUND - December 1, 1983 \$ 550.00

Interest	\$ 92.86	
Raffles	657.00	
Miscellaneous	37.36	
Donations	3,972.59	
	<hr/>	4,759.81
		<hr/>
TOTAL	\$ 5,309.81	



Emergency Medical Vehicle, received in 1984

Public Health

LANCASTER PUBLIC HEALTH NURSING SERVICE, INC.

Public Health Nursing Service has continued to serve the Town of Lancaster since the early 1900's. 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, shampoos or following a treatment plan established by the physical 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.

A total of 8,079 visits were made during 1984 to the six town area served by our Agency.

The continued ability of Public Health Nursing Service 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.

Conservation Commission

In late May, the Lancaster Conservation Commission, with the aid of volunteers from local service groups and clubs, planted 23 trees on Main, North Main and Summer Streets. The Commission continues caring for these trees as necessary.

Last summer the Commission sponsored a Lancaster youth to the Society for the Protection of New Hampshire Forests Youth Conservation Camp for a week in Windsor, N.H. Rodney Hampton attended the camp.

In the fall the Commission hired foresters from Diamond International to perform a forest inventory of the 246 acre Town forest. The Commission is currently studying the report so a wise management plan can be established.

The Conservation Commission is always looking for suggestions from Lancaster residents on any conservation aspects.



The South Lancaster covered bridge

Debt Service

BOND ISSUE: The principal payment on the Sewer Bond was \$110,000.00 and interest of \$40,725.00. The State of New Hampshire paid \$77,882.00 as its share of the principal and interest.

LONG TERM NOTES: Payments of \$13,726 principal and \$3,368.25 in interest were made on long term notes.

TEMPORARY LOANS & INTEREST: Interest of \$11,579.00 was paid to borrow \$400,000.00 of short term money. Re-investment of part of the funds returned \$10,426.00. The loan is paid July 1st.

The 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, 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
	\$ 850,000.00	\$ 149,625.00

GRADER NOTE

7.50 percent

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

Maturities	Principal	Interest
December 1985	\$ 7,500.00	\$ 1,125.00
December 1986	7,500.00	562.50
	<u>\$ 15,000.00</u>	<u>\$ 1,687.50</u>

GARLAND ROAD BRIDGE NOTE

6.75 percent

Amount of Original Issue \$ 24,000.00
 Principal Payable Date August 1
 Interest Payable Date February and August
 Payable at Siwooganock Guarantee Savings Bank

Maturities	Principal	Interest
August 1985	\$ 6,225.00	\$ 1,260.56
August 1986	6,225.00	840.38
August 1987	6,225.00	420.19
	<u>\$ 18,675.00</u>	<u>\$ 2,521.13</u>

Colonel Town Recreation Department

1984 Annual Report by Superintendent of Recreation

The Colonel Town Recreation Department is operated with funds from the Colonel Francis L. Town Trust. The nine member Spending Committee establishes policy and oversees the operation of facilities and programs. The Committee and I always welcome ideas that will improve our services to residents.

The Colonel Town Recreation Department offers a wide range of activities for all ages year-round. The Community House is an excellent indoor recreation facility that has meeting rooms, a gymnasium, game room, locker rooms and a kitchen. While the gymnasium is being used for an active activity, such as basketball or a gym class, the meeting rooms are often filled with an adult group that may be listening to a special speaker, in a training seminar, watching a film or slides or enjoying a lunch and friendly conversation. The game room with its opportunities to play pool, bowl, table tennis, shuffleboard, marble football, air hockey, table soccer and many other games that may be checked out from the office, is being utilized more and more for scout meetings, special interest group get togethers and when all the equipment is stacked aside, it becomes an exercise room. The 3rd floor library room is used for many different craft classes ranging from rug hooking, to country art, cut and pierced lamp shade classes or oil painting. The library is also selected when a group requires a quiet-private meeting place.

The Colonel Town outdoor facilities include the Community Field, Community Camp and Ice Skating Rink, located in front of the school. The outdoor facilities received major improvements during 1984 when our "Life Be-In-It" Recreation project was funded by the Land & Water Conservation Fund. Community Field users found new restrooms next to the baseball/softball diamonds, new dugouts at both ball fields, new playground equipment next to the pool, a pool slide, a hillside slide, additional fencing to improve baseball player safety and an equipment storage room built on-top of the Bambino League snackbar. Some of these improvements were made possible by donations from organizations like the Bambino Baseball League and the men's Softball League.

Meanwhile, at the Community Camp, a new storage-equipment area was made under the caretakers cabin, new playground equipment installed, (thanks to a \$3,000 donation by Rotary Club) and a new restroom near the large group shelter, (thanks to \$1,000 from Groveton Moose Club). The RC&D project was also completed, which provided some 1500 feet of drainage, reconstructed the pond and developed a new water supply for the Camp. Caretakers Richard and Maureen Bedard have stayed in the cabin during the off season and made the "hall with its fireplace" available to winter sports enthusiasts.

The Colonel Town outdoor swimming pool is a popular and busy area during the summer. The community is proud of their outstanding learn-to-swim program under the direction of Pool Supervisor Ellie Emery and her talented staff. The Spending Committee is planning to make the pool an even busier place next summer. Pool season passes will go on sale soon

and we are encouraging more adult participation, both in lessons and during recreational swims. The pool schedule has been moulded to fit adult schedules. Mondays thru Thursdays the pool is open from 1:30 to 8:00 P.M. so that adults can stop for a swim enroute from work.

Lancaster's recreation opportunities are improved because of the cooperation between school department administrators, the town office crew and the town highway and water departments. Their assistance and cooperation is very much appreciated.

Volunteers again played an important role in expanding and improving the recreational opportunities offered through Colonel Town. Expanding on the baseball and hockey program successes keyed by volunteer coaches and leaders, this season the 4-5-6 grade basketball programs, both boys and girls, benefited by having adult, (and high school student) coaches. The extra time in the gym, through the volunteer coaches, made a big difference in skill improvement and game team play. You may be the other volunteer leader we need now. Contact your recreation department and offer to serve.

Andrea & I express our appreciation to the members of the Spending Committee for their leadership and support. We credit the successes the program have enjoyed to the volunteer leaders who give so generously of their time. A special thanks to members of the Colonel Town staff for their dedication.



One of the many Colonel Town girls' activities

Colonel Town Spending Committee

Annual Report

Year Ended December 31, 1984

INCOME

Trust Fund	\$	75,000.00
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INTEREST

NOW Account	\$	656.84
Certificate of Deposit		904.41
		1,561.25

\$ 1,561.25

House Fees	\$	733.00
Camp Fees		444.37
Pool Fees		6,289.15
Vehicle Reimbursement		525.60
		7,992.12

\$ 7,992.12

SPECIAL ACTIVITIES

Classes		5,004.00
Coca-Cola		1,198.10
Softball Lights - Reimbursement		1,345.89
Karate		3,495.00
Miscellaneous		1,843.84
		123,276.94

\$ 97,440.20

TOTAL INCOME

Transfer from HI FI Account	\$	20,917.06
Project Income		3,700.00
Pool Fund		1,219.68
		36,016.20

\$ 123,276.94

Checkbook Balance January 1, 1984

36,016.20

TOTAL AVAILABLE

\$ 159,293.14

Expended to Date

\$ 156,835.65

Checkbook Balance December 31, 1984

2,457.49

HI FI Account Balance

15,707.65

Certificate of Deposit

\$ 10,467.83

EXPENDITURES

Wages and Salaries		\$ 49,822.15
Insurances	\$ 11,485.57	
Social Security	3,487.55	
Blue Cross/Blue Shield	3,673.05	
Retirement	2,541.38	
Electric	3,204.26	
Telephone	803.35	
HOUSE FIXED CHARGES - TOTAL		\$ 25,195.16

Office Supplies	\$ 418.97	
Maintenance Supplies & Flowers	3,211.44	
Repairs & Maintenance	2,439.94	
Recreation Supplies/Expenses	4,072.78	
Recreation Conferences/Mtgs.	1,269.00	

MISCELLANEOUS

Treasurers Salary	\$ 1,700.00	
Treasurers Supplies	23.40	
Water and Sewer	560.00	
Cable	188.50	
Dues/Membership	91.00	
Col. Town Lot	128.00	
Miscellaneous	559.51	

APPROPRIATIONS

Juvenile Library	\$ 2,500.00	
Girl Scouts	350.00	
Junior Hockey	500.00	
School Awards	<u>200.00</u>	

House Operational Total \$ 18,212.54

EXPENDITURES

Col. Town Community Field	\$	2,326.02
Vehicle - Gas		1,645.55
Vehicle - Repairs & Service		1,394.31

COL. TOWN SKATING RINK

Repairs/Supplies		350.84
Electric		270.77
Fuel Oil		337.32

COL. TOWN POOL

Repairs		117.34
Supplies/Chemicals		1,917.30
Electric		2,027.51
Telephone		383.93

COL. TOWN COMMUNITY CAMP

Repairs/Maintenance/Supplies		1,356.71
Electric		394.89
Telephone		243.55

SPECIAL ACTIVITIES

Instructor Fees		4,519.00
Coca-Cola		1,226.90
Softball Fields Lights		1,345.89
Karate		2,267.50
Supplies		434.53
Jackets		939.55
Scholarship		400.00
Capital Expenditures		3,080.90
Life-Be-In-It-Project		16,975.19
Community Camp - RC&D		6,650.30
Transfer to HI FI		13,000.00

Total Expenditures - Page 2 \$ 63,605.80

TOTAL EXPENDITURES TO DATE \$ 156,835.65

Colonel F.L. Town Trust Fund

YEAR ENDED DECEMBER 31, 1984

Investments, December 31, 1983	\$ 1,316,079.41
Income from Investments - 1984	114,172.72
Cash Income on Hand - January 1, 1984	5,626.43
Profits from Securities Sales	54,894.66
	<u>\$ 1,490,773.22</u>
Payments to F.L. Town Spending Comm	\$ 105,354.52
Expenses of Administration *	11,640.00
Repurchase of Options Sold	1,448.51
Cash Income in Transit	1,356.12
Investments, December 31, 1984	1,370,974.07
	<u>\$ 1,490,773.22</u>

*Expenses of Administration:

Fiduciary Bond	\$	94.00
Probate Fees		41.00
Safe Deposit Box		70.00
Accounting Fee		750.00
Postage, Phone, Bk. Charges		56.59
Management Fee		<u>10,628.41</u>
	\$	<u>11,640.00</u>

Original Trust - 1926	\$ 335,022.50
Profits	1,202,371.71
Losses	(166,420.14)
Fund - December 31, 1984	<u>\$ 1,370,974.07</u>

COL. F. L. TOWN FUND - YEAR ENDED DECEMBER 31, 1984 - INVENTORY - INCOME - GAINS (LOSSES)

NAME OF SECURITY	DATE OF PURCHASE	PAR OR SHARES	INVENTORY 12/31/83	INVENTORY 12/31/84	YEAR END MARKET	1984
						INCOME
Alabama Power Company	7 3/4	2002	50,000.00	50,000.00	33,062.50	3,875.00
Columbia Gas System	7 1/2	1997	50,000.00	50,000.00	35,187.50	3,750.00
Consolidated Edison Co.	9 3/8	2000	15,000.00	15,000.00	11,812.50	1,406.26
General Motors Corp.	8 1/2	1985	50,000.00	50,000.00	49,812.50	4,025.00
Ohio Edison Company	9 1/4	2000	20,000.00	20,000.00	14,350.00	1,850.00
U S Treasury Notes	7 1/4	1984	50,000.00	50,000.00	- 0 -	1,812.50
U S Treasury Notes	13 3/4	1986	29,268.75	29,268.75	31,500.00	4,125.00
U S Treasury Notes	9	1987	40,000.00	40,000.00	39,150.00	3,600.00
U S Treasury Notes	9 1/4	1989	50,000.00	50,000.00	47,172.00	4,625.00
U S Treasury Notes	14 1/2	1991	50,000.00	50,000.00	56,640.50	7,250.00
U S Treasury Notes	11 7/8	1993	- 0 -	49,984.38	50,750.00	2,626.20
American Tel & Tel Company	11/30/79	1000	54,231.23	15,453.70	19,500.00	2,250.00
Ameritech Corporation	02/21/84	100	- 0 -	- 0 -	- 0 -	150.00
Bell Atlantic Corporation	02/21/84	100	- 0 -	- 0 -	- 0 -	160.00
Bell South Corporation	02/21/84	500	- 0 -	13,216.87	17,000.00	845.00
Cincinnati Gas & Electric Co.	01/25/62	1075	25,511.68	25,511.68	15,856.25	2,322.00
Dresser Industries, Inc.	01/06/83	2500	52,414.23	52,414.23	45,625.00	2,000.00
Duquesne Light Company	03/10/61	600	17,776.88	17,776.88	9,075.00	1,227.00
Exxon Corporation	10/28/75	2000	45,279.65	45,279.65	90,000.00	6,700.00
Federal National Mortgage Ass'n	09/20/61	2000	8,494.80	8,494.80	30,750.00	320.00
Florida Power & Light Company	12/21/70	400	14,382.28	14,382.28	17,900.00	1,488.00
Freeport McMoran Company	09/26/79	5385	31,353.21	31,353.21	90,198.75	3,231.00
Freeport McMoran Oil & Gas Co.	09/30/83	1077	- 0 -	- 0 -	8,885.25	1,520.57
Gulf Oil Corporation	06/15/77	1000	29,068.00	- 0 -	- 0 -	750.00
Halliburton Corporation	01/06/83	1500	58,797.72	58,797.72	42,750.00	2,700.00
International Business Machines	08/09/84	600	- 0 -	72,808.73	73,875.00	660.00
Iowa Resources, Incorporated	07/23/69	1000	27,357.50	27,357.50	30,000.00	3,000.00
Irving Bank Corporation	11/27/74	3000	31,341.80	31,341.80	96,375.00	5,520.00
Mary Kay Cosmetics, Inc.	07/29/83	2000	51,164.55	51,164.55	18,250.00	240.00

Merck & Company, Inc.	06/14/78	800	48,848.31	48,848.31	75,200.00	2,400.00
Northrop Corporation	08/09/84	2100	- 0 -	72,781.01	74,025.00	1,260.00
Nynex Corporation	02/21/84	100	- 0 -	- 0 -	- 0 -	(4) 150.00
Ohio Edison Company	09/20/61	1700	39,921.11	39,921.11	22,950.00	3,128.00
Pacific Telesis Corporation	02/21/84	500	- 0 -	28,280.27	34,437.50	1,485.00
Philadelphia Electric Company	12/21/70	600	13,010.28	13,010.28	8,925.00	1,320.00
Southern New England Telephone Co.	07/08/65	874	23,533.34	23,533.34	31,464.00	(5) 2,307.36
Southwestern Bell Corporation	02/21/84	100	- 0 -	- 0 -	- 0 -	140.00
Syntex Corporation	11/03/83	1200	70,180.11	70,180.11	58,350.00	1,919.00
Union Electric Company	09/20/61	2500	47,152.37	47,152.37	41,250.00	4,300.00
U. S. West, Incorporated	02/21/84	100	- 0 -	- 0 -	- 0 -	(6) 135.00
Siwooganock Guaranty - Savings			15,000.00	15,000.00	15,000.00	1,402.20
Siwooganock Guaranty - N O W			- 0 -	- 0 -	- 0 -	539.33
Burgess & Leith - Advest, Inc. Options			- 0 -	- 0 -	- 0 -	835.45
Burgess & Leith - Advest, Inc. Interest			206,991.61	142,660.54	142,660.54	18,822.85
			<u>1,316,079.41</u>	<u>1,370,974.07</u>	<u>1,479,739.79</u>	<u>114,172.72</u>

GAINS (LOSSES)

(1)	\$ 848.12	Ameritech Corp.
(2)	1,164.48	Bell Atlantic Corp.
(3)	50,932.00	Gulf Oil Corp.
(4)	577.61	Nynex Corp.
(5)	419.14	Southwestern Bell Corp.
(6)	953.31	U.S. West, Inc.

Total \$54,894.66

Report of the Trust Funds of the City or Town of LANCASTER on December 31, 1984

DATE OF CREATION	NAME OF TRUST FUND (Indicate if a common trust fund)	HOW INVESTED (Water, bank deposits, stocks, bonds, etc. (if common trust - list items))	PURPOSE OF TRUST FUND	%	PRINCIPAL				INCOME				
					Balance Beginning Year	New Funds Created	Gifts or (Losses) on Sale of Assets	Capital Gain Dividends	Balance End Year	Income During Year	Income During Year	Expended During Year	Balance End Year
					Balance Beginning Year	New Funds Created	Gifts or (Losses) on Sale of Assets	Capital Gain Dividends	Balance End Year	Income During Year	Income During Year	Expended During Year	Balance End Year
	School Trust	Savings	Benefit of School		573.19				573.19	33.24	33.24	33.24	38.49
	School Trust	Pub. Serv. Prfd. 12	Benefit of School		-0-				-0-	23.76	-	23.76	-
	Stevens Trust	Savings	Beautify Cemetery		501.17				501.17	29.06	29.29	29.06	29.29
	Stevens Trust	Pub. Serv. Prfd. 35	Beautify Cemetery		-0-				-0-	69.30	-	69.30	-
	Monahan Trust	Savings	Benefit of Public Nursing		1,095.20				1,095.20	368.19	89.40	20.05	459.59
	Lyman Blandin	Savings	Benefit of Needy		345.81				345.81	20.22	20.22	20.05	20.22
	Lyman Blandin	Pub. Serv. Prfd. 35	Benefit of Needy		15,000.00				15,000.00	1,651.10	1,576.36	1,651.10	1,576.36
	Capital Reserve - Bus	Savings	Purchase School Bus		-0-				-0-	69.30	-	69.30	-
	Capital Reserve - Fire	Savings	Purchase Fire Equipment		3,722.44				3,722.44	1,749.24	514.43	-	2,268.07
	Capital Reserve - Meter	Savings	Purchase Meter		52,964.38	3,000.00			55,964.38	11,439.29	6,065.55	-	17,508.84
	Capital Reserve - Sanitation	Savings	Dept. Equipment		47,871.48	5,000.00			52,871.48	34,025.70	7,946.72	-	41,974.42
	Capital Reserve - Highway	Savings	Purchase Sanitation Equipment		9,000.00	2,000.00			11,000.00	2,811.84	1,209.30	-	4,021.14
	Capital Reserve - Ambulance	Savings	Purchase Highway Equipment		37,092.67	19,000.00			56,092.67	14,790.43	2,890.65	-	17,681.08
	Capital Reserve - Garage	Savings	Purchase Ambulance		12,500.00	2,500.00			15,000.00	2,858.85	520.49	-	3,379.34
	Capital Reserve - Septic System	Savings	Purchase Town Garage		4,015.45	-			4,015.45	1,768.46	541.71	-	2,313.17
2/82	Capital Reserve - WMSD - Scholarship	Savings	Improve School Septic System		8,000.00	4,000.00			12,000.00	615.49	982.62	-	1,598.11
	Capital Reserve - WMSD - Scholarship	Savings	Scholarship Fund		-0-	-			-0-	-0-	1,080.25	295.86	768.39
	Capital Reserve - WMSD - Scholarship	Cert. of Deposit	Scholarship Fund		-0-	-			-0-	-0-	11,997.91	-	11,997.91
	TOTALS				665,702.14	24,815.00	(27,826.89)	1,004.65	663,694.90	116,500.79	76,692.83	47,652.36	145,546.26

Report of the Trust Funds of the City or Town of LANCASTER on December 31, 1984

DATE OF CREATION	NAME OF TRUST FUND <small>Let first three trusts invented in a common trust fund</small>	PURPOSE OF TRUST FUND	HOW INVESTED <small>Whether bank deposits, stocks, bonds, etc. (If common trust - See Item)</small>	%	PRINCIPAL			INCOME							
					Balance Beginning Year	New Funds Created	(Gains or Losses on Sale of Securities)	Capital Gain Dividend	Balance End Year	Percent	Amount	Expenditures During Year	Balance End Year		
Lyman Blandin Fund	Benefit of Needy	Common	12	43	48,688 62		(3,458 88)	124 88	45,354 62	3,875 54	12.43	3,959 99	3,875 54	3,959 99	
Cemetery Trust	Care of Cemetery	Common	36	.86	144,373 80		(10,256 99)	370 31	134,487 12	11,356 13	36.86	11,742 97	11,356 13	11,742 97	
Helen Wilder Cross Dennison Trust	Care of Cross Park	Common	1	.36	5,340 17		(378 45)	13 66	4,975 38	710 83	1.36	433 27	700 00	444 10	
Jas. L. Dow - Tree Fund	Beautify Cemetery	Common	1	.27	4,973 82		(553 40)	12 76	4,633 18	1,033 99	1.27	404 60	410 00	1,028 59	
Historical Trust	Public History of Town	Common	.22		860 34		(61 22)	2 21	801 33	69 29	.22	70 09	69 29	70 09	
Library Trust	Benefit of Weeks Library	Common	-		-		-	-	-	781 20	-	-	781 20	-	
Chapin C. Brooks School District	Benefit of Lancaster School	Common	1	.20	4,695 31		(333 92)	12 06	4,373 45	363 99	1.20	382 30	363 99	381 30	
Emmons S. Smith Trust	Benefit of Needy	Common	11	.14	43,646 59		(3,099 92)	111 92	40,658 59	3,471 20	11.14	3,549 01	3,471 20	3,549 01	
Geo. M. Stevens Trust	Benefit Cemetery	Common	35	.52	139,118 21		(9,884 11)	356 85	129,590 95	11,152 40	35.52	11,316 07	11,152 40	11,316 07	
TOTAL COMMON TRUST FUNDS					100	.00	391,696 86	-0-	77,826 89	364,874 62	32,814 57	100.00	31,858 30	32,179 75	32,491 12
Cemetery Trust	Beautify Cemetery	Savings			16,009 69	1,600 00			17,609 69	833 51		833 51	833 51		
Cemetery Trust	Beautify Cemetery	Savings			25,000 00				25,000 00	2,117 12		2,810 34	-	4,927 46	
Cemetery Trust	Beautify Cemetery	218 Public Service Fnd.			-0-				-	431 64		431 64	-	-	
Dennison Trust	Care of Cross Park	Savings			925 35				925 35	2,230 13		181 47		2,411 60	
Dow Trust	Beautify Parks and Cemeteries	Savings			353 06				353 06	1,042 86		80 28		1,123 14	
Historical Trust	Compile History of Town	Savings			23 48				23 48	1 37		1 37		1 37	
Library Trust	Benefit of Weeks Library	Savings			1,853 37				1,853 37	57 60		140 12		146 12	
Library Trust	Benefit of Weeks Library	Public Service Fnd. 17			-0-				-	33 66		33 66		-	
Smith Trust	Benefit of Needy	Savings			1,074 18				1,074 18	62 32		62 75		63 75	
Smith Trust	Benefit of Needy	Public Service Fnd. 33			-0-				-	65 34		-		65 34	
Library Trust	Benefit of Library	Colonial Option			36,084 36				36,084 36	-		5,192 01		5,192 01	

Report of The Common Trust Fund Investments of The City or Town of Lancaster on December 31, 19 84

NO. OF SHARES OR OTHER UNITS	HOW INVESTED DESCRIPTION OF INVESTMENT (Names of Bank, Stock, Bond, etc.)	PRINCIPAL						INCOME			
		Balance Beginning Year	ADDITIONS		Promoted From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
			Purchases	Capital Gains							
3,000	Certificate of Deposit - Lancaster National Bank	3,000.00									
Various	Masco Investment Management	322,447.10			293,704.03	(28,743.07)			228.82	228.82	
300 Shares	Hanana, Inc.	-	9,023.85						45.00	45.00	
300 Shares	MP, Inc.	-	8,795.91		9,712.09	916.18			48.00	48.00	
200 Shares	American Home Products	-	10,053.54						264.00	264.00	
200 Shares	Merodith Corp.	-	9,192.42						40.00	40.00	
200 Shares	Dunn & Bradstreet Corp.	-	12,038.89						188.00	188.00	
200 Shares	Inocel Corp.	-	7,698.13						50.00	50.00	
200 Shares	Kristol-thers	-	8,888.50						80.00	80.00	
200 Shares	Abbott Labs	-	8,179.35						60.00	60.00	
300 Shares	Genuine Parts Co.	-	8,264.04						76.50	76.50	
300 Shares	Consolidated Foods Corp.	-	8,985.85						97.50	97.50	
400 Shares	Consolidated Edison Co., NY	-	10,653.49						424.00	424.00	
500 Shares	American Tel. & Tel.	-	9,256.56						150.00	150.00	
1,714 Shares	Oppenheimer Premium Fund	-	40,021.90						3,085.20	3,085.20	
2,843,307 Shares	Pioneer II, Inc.	-	40,003.20	930.63					777.84	777.84	
3,373 Shares	Colonial Government Securities	-	40,003.78	(74.02)					1,612.48	1,612.48	
3,402 Shares	Kemper Option Income Fund	-	40,007.52	74.02					3,504.06	3,504.06	
10,704 Shares	National Securities Bond Fund	-	35,002.08						1,980.25	1,980.25	
4,565 Shares	Putnam Option Income Trust	-	54,003.95						6,664.90	6,664.90	
	Lancaster National Bank - Checking	(9,871.20)							(814.00)	(814.00)	
	Lancaster National Bank - Savings	76,120.96	(352,328.27)						3,015.00	3,015.00	
			295,671.43	74.02					32,179.75	32,179.75	
	TOTALS	391,696.86	303,416.12	1,004	653,303.416	127,826.89			31,858.30	31,858.30	

LANCASTER TOWN WARRANT

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 Twelfth 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, (1984), 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 therefore, 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:

<u>Appropriation</u>	<u>Estimated Amount</u>
New Equipment	\$ 24,500.00

Highway Maintenance	13,500.00
Fire Dept. Supplies	2,500.00
Public Safety-Police Dept.	19,500.00
Police Station Design	2,000.00
	<hr/>
	\$ 62,000.00

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 N.H.R.S.A. 31:95-b.

6. To see if the Town will vote to appropriate and transfer from the Capital Reserve Fund, the sum of Forty Thousand Dollars, (\$40,000.00) to be used toward the purchase of a new front end loader.

7. 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.)

8. 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. (Recommended by the Budget Committee.)

9. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars, (\$2,500.00) to help defray the operating cost of White Mountain Mental Health and Development Services. (Recommended by the Budget Committee.)

10. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) to assist the Lancaster Chamber of Commerce in its operations. (Recommended by the Budget Committee.)

11. To see if the Town will vote to amend the By-Law Establishing Meter Zones, (Parking Meter Ordinance), of the Town of Lancaster, adopted May 1, 1948, and as amended, by striking from Section 7 the words and figures, "Fifty (\$.50) Cents," and replace with the words and figures, "Five (\$5.00) Dollars, so said Section 7 will read:

Section 7: It shall be the duty of the Police Officers to take the Parking Meter number and the State Vehicle tag number of all persons violating the provisions of Section 3 and 4 of these By-Laws and summon each violator to appear before the Lancaster District Court, except that said violator may waive appearance and hearing before said District Court for the first three offenses and pay a fine of Five (\$5.00) Dollars, to said Officers or to the Town Clerk and upon the fourth or subsequent offence, said violators shall be summoned to appear before said Court.

Amend Section 8 by striking the words and figures, "Twenty (\$20.00)," and replace with the words and figures, "One Hundred (\$100.00)," so said Section 8 will read:

Section 8: Any person, firm or corporation, who shall violate or permit or allow any one to violate Section 3 to 6, inclusive of these By-Laws, shall upon conviction, be fined not more than One Hundred (\$100.00) Dollars.

Said Amendments to become effective May 1, 1985.

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

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

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

Given under our hands and seals, this twenty-second day of February, 1985.

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 Audit

FRANCIS J. DINEEN
CERTIFIED PUBLIC ACCOUNTANT

5 MIDDLE STREET · LANCASTER, N.H. 03584
603 788-4928
603 788-4638

To The Members of
The Board of Selectmen
Town of Lancaster
Lancaster, New Hampshire 03584

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, 1984, 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 16 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.

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, 1984, 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.

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, appearing to read "James J. Jinean".

February 6, 1985

TOWN OF LANCASTER

COMMENTS ON COMPLIANCE AND INTERNAL CONTROL

December 31, 1984

As part of our examination of the various funds and groups of accounts of the Town of Lancaster for the year ended December 31, 1984, 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 that the Town accountant is also the Town Treasurer. The Town accountant posts the overall Town books and also signs all Town checks, reconciles the bank statements, etc.

RECOMMENDATION

We would recommend that all checks be co-signed by another individual, such as either the Town Manager or by one of the Selectmen. We would also recommend that bank statements be received and reviewed by the Town Manager and that the bank reconciliations prepared by the Town Treasurer be reviewed and approved by the Town Manager.

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A

TOWN OF LANCASTER

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1984

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>ASSETS</u>			
Cash	\$ 89,791.58	\$140,446.82	\$ 19.36
Investments, At Cost	254,980.57	-	590,940.22
<u>Receivables</u>			
Taxes	444,770.44	-	-
Accounts	13,738.55	16,111.28	-
Due From Other Governments	4,260.38	15,983.00	392,529.00
Due From Other Funds	42,195.53	56,843.80	61,729.73
Accrued Interest	1,060.00	-	7,338.18
Prepaid Expenses/Deposits	23,389.00	-	-
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-
Total Assets	<u>\$874,186.05</u>	<u>\$229,384.90</u>	<u>\$1,052,556.49</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ -	\$ -	\$ -
School District Tax Payable	667,006.21	-	-
Yield Tax Security Deposits	4,598.50	-	-
Due to Other Funds	4,161.73	5,402.63	93,017.04
Due to Others	-	-	-
General Obligation Bonds Payable	-	-	-
Total Liabilities	<u>675,766.44</u>	<u>5,402.63</u>	<u>93,017.04</u>
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved for Encumbrances	47,498.00	-	-
Reserved for Endowments	-	8,564.48	-
<u>Unreserved</u>			
Designated for Capital Acquisitions	-	12,513.28	952,201.27
Undesignated	150,921.61	202,904.51	7,338.18
Total Fund Equity	<u>198,419.61</u>	<u>223,982.27</u>	<u>959,539.45</u>
Total Liabilities and Fund Equity	<u>\$874,186.05</u>	<u>\$229,384.90</u>	<u>\$1,052,556.49</u>

EXHIBIT A

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Groups General Long- Term Debt</u>	<u>Totals (Memorandum Only) December 31, 1984</u>
\$ 556,269.78	\$ -	\$ 786,527.54
1,623,939.45	-	2,469,860.24
-	-	444,770.44
-	-	29,849.83
-	-	412,772.38
-	-	160,769.06
-	-	8,398.18
-	-	23,389.00
-	883,675.00	883,675.00
<u>\$2,180,209.23</u>	<u>\$883,675.00</u>	<u>\$5,220,011.67</u>
\$ -	\$ -	\$ -
-	-	667,006.21
-	-	4,598.50
25,133.16	-	127,714.56
11,429.01	-	11,429.01
-	883,675.00	883,675.00
<u>36,562.17</u>	<u>883,675.00</u>	<u>1,694,423.28</u>
-	-	47,498.00
1,841,752.57	-	1,850,317.05
301,894.49	-	1,266,609.04
-	-	361,164.30
<u>2,143,647.06</u>	<u>-</u>	<u>3,525,588.39</u>
<u>\$2,180,209.23</u>	<u>\$883,675.00</u>	<u>\$5,220,011.67</u>

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

EXHIBIT B

TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and ChangesIn Fund BalancesAll Governmental Fund Types

For The Fiscal Year Ended December 31, 1984

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$2,106,475.98	\$ -	\$ -
Intergovernmental Revenues	364,259.57	56,808.00	393,668.00
Local Sources	202,510.38	161,578.11	61,036.28
<u>Other Financing Sources</u>			
Interfund Transfers	129,388.00	164,765.54	44,957.00
Proceeds of Long-Term Notes	-	-	-
<u>Total Revenues & Other Sources</u>	<u>2,802,633.93</u>	<u>383,151.65</u>	<u>499,661.28</u>
<u>Expenditures</u>			
General Government	108,548.69	-	-
Protection of Persons & Property	185,669.00	-	-
Health and Sanitation	101,492.80	-	-
Highways and Bridges	266,925.14	-	-
Libraries	-	34,561.88	-
Public Welfare	40,616.55	-	-
Patriotic Purposes	400.00	-	-
Recreation	3,118.04	141,142.11	-
Public Service Enterprises	-	129,485.29	-
Unclassified	66,261.60	-	-
Debt Service	179,452.00	-	-
Capital Outlay	76,093.72	-	35,111.58
Overlay	12,795.35	-	-
<u>Other Uses</u>			
Interfund Transfers	26,066.50	69,868.84	104,383.00
Transfers to Other Governmental Units	1,789,268.21	-	-
<u>Total Expenditures & Other Uses</u>	<u>2,856,707.60</u>	<u>375,058.12</u>	<u>139,494.58</u>
<u>Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses</u>	(54,073.67)	8,093.53	360,166.70
<u>Fund Balances - January 1</u>	<u>252,493.28</u>	<u>215,888.74</u>	<u>599,372.75</u>
<u>Fund Balances - December 31</u>	<u>\$ 198,419.61</u>	<u>\$223,982.27</u>	<u>\$959,539.45</u>

Totals Year Ended
(Memorandum Only)
December 31, 1984

\$2,106,475.98
814,735.57
425,124.77

339,110.54

3,685,446.86

108,548.69

185,669.00
101,492.80
266,925.14
34,561.88
40,616.55
400.00

144,260.15
129,485.29
66,261.60
179,452.00
111,205.30
12,795.35

200,318.34

1,789,268.21

3,371,260.30

314,186.56

1,067,754.77

\$1,381,941.33

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, 1984

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
Taxes	\$2,082,464.00	\$2,106,475.98	\$ 24,011.98
Intergovernmental Revenues	369,478.00	364,259.57	(5,218.43)
Local Sources	146,100.00	202,510.38	56,410.38
<u>Other Financing Sources</u>			
Interfund Transfers	131,388.00	129,388.00	(2,000.00)
Proceeds of Long-Term Notes	-	-	-
<u>Total Revenues and Other Sources</u>	<u>2,729,430.00</u>	<u>2,802,633.93</u>	<u>73,203.93</u>
<u>Expenditures</u>			
General Government	137,095.00	108,548.69	28,546.31
Protection of Persons and Property	220,891.00	185,669.00	35,222.00
Health and Sanitation	102,226.00	101,492.80	733.20
Highways and Bridges	264,000.00	266,925.14	(2,925.14)
Libraries	-	-	-
Public Welfare	47,500.00	40,616.55	6,883.45
Patriotic Purposes	400.00	400.00	-
Recreation	2,900.00	3,118.04	(218.04)
Public Service Enterprises	-	-	-
Unclassified	51,050.00	66,261.60	(15,211.60)
Debt Service	179,574.00	179,452.00	122.00
Capital Outlay	78,185.00	76,093.72	2,091.28
Overlay	11,473.00	12,795.35	(1,322.35)
<u>Other Uses</u>			
Interfund Transfers	28,218.00	26,066.50	2,151.50
Transfers to Other Governmental Units	1,789,268.00	1,789,268.21	(.21)
<u>Total Expenditures and Other Uses</u>	<u>2,912,780.00</u>	<u>2,856,707.60</u>	<u>56,072.40</u>
<u>Excess Revenues and Other Sources Over (Under) Expenditures & Other Uses</u>	(183,350.00)	(54,073.67)	129,276.33
<u>Fund Balances - January 1</u>	<u>252,493.28</u>	<u>252,493.28</u>	<u>-</u>
<u>Fund Balances - December 31</u>	<u>\$ 69,143.28</u>	<u>\$ 198,419.61</u>	<u>\$129,276.33</u>

EXHIBIT C

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$2,082,464.00	\$2,106,475.98	\$24,011.98
62,000.00	56,808.00	(5,192.00)	431,478.00	421,067.57	(10,410.43)
175,436.00	161,578.11	(13,857.89)	321,536.00	364,088.49	42,552.49
150,000.00	164,765.54	14,765.54	281,388.00	294,153.54	12,765.54
-	-	-	-	-	-
<u>387,436.00</u>	<u>383,151.65</u>	<u>(4,284.35)</u>	<u>3,116,866.00</u>	<u>3,185,785.58</u>	<u>68,919.58</u>
-	-	-	137,095.00	108,548.69	28,546.31
-	-	-	220,891.00	185,669.00	35,222.00
-	-	-	102,226.00	101,492.80	733.20
-	-	-	264,000.00	266,925.14	(2,925.14)
25,718.00	34,561.88	(8,843.88)	25,718.00	34,561.88	(8,843.88)
-	-	-	47,500.00	40,616.55	6,883.45
-	-	-	400.00	400.00	-
181,433.00	141,142.11	40,290.89	184,333.00	144,260.15	40,072.85
118,285.00	129,485.29	(11,200.29)	118,285.00	129,485.29	(11,200.29)
-	-	-	51,050.00	66,261.60	(15,211.60)
-	-	-	179,574.00	179,452.00	122.00
-	-	-	78,185.00	76,093.72	2,091.28
-	-	-	11,473.00	12,795.35	(1,322.35)
62,000.00	69,868.84	(7,868.84)	90,218.00	95,935.34	(5,717.34)
-	-	-	1,789,268.00	1,789,268.21	(.21)
<u>387,436.00</u>	<u>375,058.12</u>	<u>12,377.88</u>	<u>3,300,216.00</u>	<u>3,231,765.72</u>	<u>68,450.28</u>
-	8,093.53	8,093.53	(183,350.00)	(45,980.14)	137,369.86
<u>215,888.74</u>	<u>215,888.74</u>	<u>-</u>	<u>468,382.02</u>	<u>468,382.02</u>	<u>-</u>
<u>\$215,888.74</u>	<u>\$223,982.27</u>	<u>\$ 8,093.53</u>	<u>\$ 285,032.02</u>	<u>\$ 422,401.88</u>	<u>\$137,369.86</u>

EXHIBIT D

TOWN OF LANCASTER

Combined Statement of Revenues, Expenditures and ChangesIn Fund BalancesAll Trust FundsFor The Fiscal Year Ended December 31, 1984

	<u>Town Trust Funds</u>	
	<u>Expendable</u>	<u>Nonexpendable</u>
<u>Revenues</u>		
New Funds	\$ -	\$ 2,604.65
Interest and Dividend Income	43,757.20	-
Gain on Sale of Securities	-	-
<u>Other Financing Sources</u>		
Interfund Transfers	-	-
<u>Total Revenues and Other Sources</u>	<u>43,757.20</u>	<u>2,604.65</u>
<u>Expenditures</u>		
Administrative	814.00	-
Other Trust Disbursements	19,268.86	-
Loss on Sale of Securities	-	27,826.89
<u>Other Uses</u>		
Interfund Transfers	23,595.32	-
<u>Total Expenditures and Other Uses</u>	<u>43,678.18</u>	<u>27,826.89</u>
<u>Excess of Revenues and Other Sources</u>		
<u>Over (Under) Expenditures and Other Uses</u>	79.02	(25,222.24)
<u>Fund Balances - January 1</u>	<u>5,386.00</u>	<u>490,535.72</u>
<u>Fund Balances - December 31</u>	<u>\$ 5,465.02</u>	<u>\$465,313.48</u>

EXHIBIT D

Capital Reserve Funds	Colonel F.L. Town Trust Funds		Totals (Memorandum Only) December 31, 1984
	Expendable	Nonexpendable	
\$ 4,000.00	\$ -	\$ -	\$ 6,604.65
33,749.63	114,172.72	-	191,679.55
-	-	54,894.66	54,894.66
31,500.00	5,626.43	(5,626.43)	31,500.00
69,249.63	119,799.15	49,268.23	284,678.86
-	13,088.51	-	13,902.51
295.86	-	-	19,564.72
-	-	-	27,826.89
12,285.00	106,710.64	-	142,590.96
12,580.86	119,799.15	-	203,885.08
56,668.77	-	49,268.23	80,793.78
245,225.72	-	1,321,705.84	2,062,853.28
\$301,894.49	\$ -	\$1,370,974.07	\$2,143,647.06

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

TOWN OF LANCASTER
Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For The Fiscal Year Ended December 31, 1984

EXHIBIT E

	<u>Fiduciary Fund Types Nonexpendable Trust Funds</u>
<u>Sources of Working Capital</u>	
<u>Operations</u>	
New Funds Created	\$ 2,604.65
Loss on Sale of Securities (Net)	<u>(27,826.89)</u>
Working Capital Used By Operations	<u>(25,222.24)</u>
<u>Net Decrease In Working Capital</u>	<u><u>\$(25,222.24)</u></u>
<u>Elements of Net Increase</u>	
<u>(Decrease) in Working Capital</u>	
Cash	\$ (8,066.94)
Investments	<u>(17,155.30)</u>
<u>Net Decrease in Working Capital</u>	<u><u>\$(25,222.24)</u></u>

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

COMBINING
AND
INDIVIDUAL FUND STATEMENTS

EXHIBIT A-1

TOWN OF LANCASTER
All Special Revenue Funds
Combining Balance Sheet
December 31, 1984

	<u>Federal Revenue Sharing</u>	<u>Water Department</u>	<u>Sewer Department</u>
<u>ASSETS</u>			
Cash	\$ 7,732.36	\$28,309.87	\$12,317.05
Investments	-	-	-
Accounts Receivable	-	9,662.68	6,448.60
Due From Other Govern- ments	15,983.00	-	-
Due From Funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$23,715.36</u>	<u>\$37,972.55</u>	<u>\$18,765.65</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ -	\$ -	\$ -
Due To Other Funds	5,181.54	-	-
Total Liabilities	<u>5,181.54</u>	<u> </u>	<u> </u>
 <u>Fund Balances</u>			
Reserved For Endowments	-	-	-
Unreserved			
Designated For			
Capital Acquisitions	-	-	-
Undesignated	18,533.82	37,972.55	18,765.65
Total Fund Balances	<u>18,533.82</u>	<u>37,972.55</u>	<u>18,765.65</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	 <u>\$23,715.36</u>	 <u>\$37,972.55</u>	 <u>\$18,765.65</u>

<u>Colonel F.L. Town Income Spending Committee</u>	<u>Weeks Memorial Library</u>	<u>Cemetery Fund</u>	<u>Totals December 31, 1984</u>
\$28,632.97	\$15,078.44	\$48,376.13	\$140,446.82
-	-	-	-
-	-	-	16,111.28
-	-	-	15,983.00
<u>31,710.64</u>	<u>140.12</u>	<u>24,993.04</u>	<u>56,843.80</u>
<u>\$60,343.61</u>	<u>\$15,218.56</u>	<u>\$73,369.17</u>	<u>\$229,384.90</u>
\$ -	\$ -	\$ -	\$ -
221.09	-	-	5,402.63
<u>221.09</u>	<u>-</u>	<u>-</u>	<u>5,402.63</u>
-	8,564.48	-	8,564.48
-	-	12,513.28	12,513.28
60,122.52	6,654.08	60,855.89	202,904.51
<u>60,122.52</u>	<u>15,218.56</u>	<u>73,369.17</u>	<u>223,982.27</u>
<u>\$60,343.61</u>	<u>\$15,218.56</u>	<u>\$73,369.17</u>	<u>\$229,384.90</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, 1984

	<u>Federal Revenue Sharing</u>	<u>Water Department</u>	<u>Sewer Department</u>
<u>Revenues</u>			
Intergovernmental revenues	\$56,808.00	\$ -	-
Local Sources	2,732.91	65,182.37	\$51,630.81
<u>Other Financing Sources</u>			
Interfund Transfers	-	-	-
<u>Total Revenues and Other Sources</u>	<u>59,540.91</u>	<u>65,182.37</u>	<u>51,630.81</u>
<u>Expenditures</u>			
Other Uses	-	54,838.99	43,460.42
Interfund Transfers	62,000.00	2,500.00	1,000.00
<u>Total Expenditures and Other Uses</u>	<u>62,000.00</u>	<u>57,338.99</u>	<u>44,460.42</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>			
	(2,459.09)	7,843.38	7,170.39
<u>Fund Balance - January 1, 1984</u>	<u>20,992.91</u>	<u>30,129.17</u>	<u>11,595.26</u>
<u>Fund Balance - December 31, 1984</u>	<u>\$18,533.82</u>	<u>\$37,972.55</u>	<u>\$18,765.65</u>

<u>Colonel F.L. Town Income Spending Committee</u>	<u>Weeks Memorial Library</u>	<u>Cemetery Fund</u>	<u>Totals December 31, 1984</u>
\$ - 28,894.43	\$ 1,168.12	\$ 11,969.47	\$ 56,808.00 161,578.11
<u>106,710.64</u>	<u>32,711.86</u>	<u>25,343.04</u>	<u>164,765.54</u>
<u>135,605.07</u>	<u>33,879.98</u>	<u>37,312.51</u>	<u>383,151.65</u>
141,142.11	34,561.88	31,185.88	305,189.28
<u>2,500.00</u>	<u>-</u>	<u>1,868.84</u>	<u>69,868.84</u>
<u>143,642.11</u>	<u>34,561.88</u>	<u>33,054.72</u>	<u>375,058.12</u>
(8,037.04)	(681.90)	4,257.79	8,093.53
<u>68,159.56</u>	<u>15,900.46</u>	<u>69,111.38</u>	<u>215,888.74</u>
<u>\$60,122.52</u>	<u>\$15,218.56</u>	<u>\$73,369.17</u>	<u>\$223,982.27</u>

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

EXHIBIT B-1

TOWN OF LANCASTER
All Capital Projects Funds
Combining Balance Sheet
December 31, 1984

	<u>Sewage Treatment Facility</u>	<u>Phase II</u>
<u>ASSETS</u>		
Cash	\$ 19.36	\$ -
Investments, At Cost	590,940.22	-
Accrued Interest	7,338.18	-
Due From Other Governments	-	383,508.00
Due From Other Funds	-	54,182.00
	<u>598,297.76</u>	<u>437,690.00</u>
TOTAL ASSETS		
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Contracts Payable	\$ -	\$ -
Due To Other Funds	71,179.43	818.20
Total Liabilities	<u>71,179.43</u>	<u>818.20</u>
<u>Fund Balances</u>		
Reserved for Encumbrances		
Unreserved		
Designated For Capital Acquisitions	519,780.15	436,871.80
Undesignated	7,338.18	-
Total Fund Balances	<u>527,118.33</u>	<u>436,871.80</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>598,297.76</u>	<u>437,690.00</u>

<u>Phase I Engineering Study</u>	<u>South Lancaster Bridge</u>	<u>Burnside Brook Bridge</u>	<u>Totals December 31, 1984</u>
\$ -	\$ -	\$ -	\$ 19.36
-	-	-	590,940.22
-	-	-	7,338.18
9,021.00	-	-	392,529.00
<u>3,386.00</u>	<u>4,161.73</u>	<u>-</u>	<u>61,729.73</u>
<u>\$12,407.00</u>	<u>\$4,161.73</u>	<u>\$ -</u>	<u>\$1,052,556.49</u>

\$ -	\$ -	\$ -	\$ -
<u>12,407.00</u>	<u>-</u>	<u>8,612.41</u>	<u>93,017.04</u>
<u>12,407.00</u>	<u>-</u>	<u>8,612.41</u>	<u>93,017.04</u>

-	4,161.73	(8,612.41)	952,201.27
-	-	-	7,338.18
<u>-</u>	<u>4,161.73</u>	<u>(8,612.41)</u>	<u>959,539.45</u>
<u>\$12,407.00</u>	<u>\$4,161.73</u>	<u>\$ -</u>	<u>\$1,052,556.49</u>

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

All Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1984

	<u>Sewage Treatment Facility</u>	<u>Phase II</u>
<u>Revenues</u>		
Intergovernmental Revenues	\$ -	\$383,508.00
Local Sources	61,036.28	-
<u>Other Financing Sources</u>		
Interfund Transfers	-	44,957.00
Proceeds of Long-Term Notes	-	-
<u>Total Revenues and Other Sources</u>	<u>61,036.28</u>	<u>428,465.00</u>
<u>Expenditures</u>	-	2,593.20
<u>Other Uses</u>		
Interfund Transfers	99,833.00	-
<u>Total Expenditures and Other Uses</u>	<u>99,833.00</u>	<u>2,593.20</u>
<u>Excess of Revenues and Other Sources</u>		
<u>Over (Under) Expenditures and Other Uses</u>	(38,796.72)	425,871.80
<u>Fund Balances - January 1, 1984</u>	<u>565,915.05</u>	<u>11,000.00</u>
<u>Fund Balances - December 31, 1984</u>	<u>\$527,118.33</u>	<u>\$436,871.80</u>

<u>Phase I Engineering Study</u>	<u>South Lancaster Bridge</u>	<u>Burnside Brook Bridge</u>	<u>Totals December 31, 1984</u>
\$ -	\$10,160.00	\$ -	\$393,668.00
-	-	-	61,036.28
-	-	-	44,957.00
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	10,160.00	-	499,661.28
<u>-</u>	<u>10,160.00</u>	<u>-</u>	<u>499,661.28</u>
4,475.70	19,430.27	8,612.41	35,111.58
4,550.00	-	-	104,383.00
<u>9,025.70</u>	<u>19,430.27</u>	<u>8,612.41</u>	<u>139,494.58</u>
(9,025.70)	(9,270.27)	(8,612.41)	360,166.70
<u>9,025.70</u>	<u>13,432.00</u>	<u>-</u>	<u>599,372.75</u>
<u>\$ -0-</u>	<u>\$ 4,161.73</u>	<u>\$ (8,612.41)</u>	<u>\$959,539.45</u>

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

TOWN OF LANCASTER
All Trust and Agency Funds
Combining Balance Sheet
December 31, 1984

<u>ASSETS</u>	<u>Town Trust Funds</u>	
	<u>Expendable</u>	<u>Nonexpendable</u>
Cash	\$42,027.19	\$ 54,687.56
Investments, At Cost	-	410,625.92
Due From Other Funds	-	-
Due From Others	-	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$42,027.19</u>	<u>\$465,313.48</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Due To Other Funds	\$25,133.16	\$ -
Due To Others	11,429.01	-
Total Liabilities	<u>36,562.17</u>	<hr/>
 <u>Fund Balances</u>		
Reserved For Endowments	5,465.02	465,313.48
<u>Unreserved</u>		
Designated For Capital Acquisitions	-	-
Total Fund Balances	<u>5,465.02</u>	<u>465,313.48</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$42,027.19</u>	<u>\$465,313.48</u>

Capital Reserve Funds	Colonel F.L. Town Trust Funds		Totals December 31, 1984
	Expendable	Nonexpendable	
\$301,894.49	\$ -	\$ 157,660.54	\$ 556,269.78
-	-	1,213,313.53	1,623,939.45
-	-	-	-
<u>\$301,894.49</u>	<u>\$ -</u>	<u>\$1,370,974.07</u>	<u>\$2,180,209.23</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,133.16</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>11,429.01</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>36,562.17</u>
-	-	1,370,974.07	1,841,752.57
301,894.49	-	-	301,894.49
<u>301,894.49</u>	<u>-</u>	<u>1,370,974.07</u>	<u>2,143,647.06</u>
<u>\$301,894.49</u>	<u>\$ -</u>	<u>\$1,370,974.07</u>	<u>\$2,180,209.23</u>

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

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1984

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, 1984

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 Groups 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, 1984

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 Non-expendable 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 1984, beginning fund balance was applied as follows:

Unreserved fund balance	
to reduce tax rate	\$150,000.00
Beginning fund balance -	
reserved for encumbrances	<u>33,350.00</u>
	<u>\$183,350.00</u>

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1984

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, 1983 and 1984, consists of the following:

<u>General Fund</u>	<u>1983</u>	<u>1984</u>
Town Buildings (Energy Savings)	\$ 9,500.00	\$ 4,600.00
Police Department Equipment	8,050.00	10,000.00
Town Office Expense - Equipment	4,100.00	565.00
New Equipment	11,500.00	5,850.00
Town Officers (Office Assistance)	200.00	-
Self-Insurance Reserve	-	5,793.00
Reappraisal of Property	-	20,690.00
	<u>\$33,350.00</u>	<u>\$47,498.00</u>
<u>Capital Projects Fund</u>		
Phase I Engineering Study	<u>\$ 7,025.70</u>	<u>\$ -</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, 1984

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 \$45,138.00. 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 and 1984 property tax levy is presented below.

	1983		1984
	<u>Amount Levied</u>	<u>%</u>	<u>Amount Levied</u>
Town of Lancaster	\$ 268,701.00	12	\$ 207,586.00
White Mountains Regional School District	1,709,930.00	80	1,619,287.00
Coos County	<u>168,370.00</u>	<u>8</u>	<u>169,981.00</u>
	<u>\$2,147,001.00</u>	<u>100</u>	<u>\$1,996,854.00</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 1984 was \$11,473.00 and expenditures amounted to \$12,795.35.

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, 1984

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, 1984, were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 42,195.53	\$ 4,161.73
Special Revenue Funds	56,843.80	5,402.63
Capital Projects Funds	61,729.73	93,017.04
Trust Funds	-	25,133.16
 Paid From Colonel Town Trust Fund As of December 31, 1984 and recorded in the Colonel Town Income Spending Committee in January of 1985		
	-	31,710.64
 Items in Transit To General Fund From Colonel Town Spending Library		
	-	1,233.24
	-	110.62
	<u>\$160,769.06</u>	<u>\$160,769.06</u>

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1984

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, 1984.

	<u>General Obligation Debt</u>
Long-term Debt	
Payable January 1, 1984	\$1,007,400.00
Long-term Debt Retired	(123,725.00)
Long-term Debt Proceeds	<u> -</u>
Long-term Debt	
Payable December 31, 1984	<u>\$ 883,675.00</u>

Long-term debt payable at December 31, 1984, 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>\$ 850,000.00</u>
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\$30,000.00 Grader Note Payable - Lancaster National Bank - Due in annual installments of \$7,500.00 through 1986 at 7.5% interest	<u>\$ 15,000.00</u>
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\$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>\$ 18,675.00</u>
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TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1984

The annual requirements to amortize all debt outstanding as of December 31, 1984, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Sewer Bonds</u>			
1985	\$110,000.00	\$ 35,775.00	\$ 145,775.00
1986	110,000.00	30,825.00	140,825.00
1987-92	630,000.00	83,025.00	713,025.00
Total Sewer Bond	<u>850,000.00</u>	<u>149,625.00</u>	<u>999,625.00</u>
<u>Grader Note</u>			
1985	7,500.00	1,125.00	8,625.00
1986	7,500.00	562.50	8,062.50
Total Grader Note	<u>15,000.00</u>	<u>1,687.50</u>	<u>16,687.50</u>
<u>Bridge Note</u>			
1985	6,225.00	1,260.56	7,485.56
1986	6,225.00	840.38	7,065.38
1987	6,225.00	420.19	6,645.19
Total Bridge Note	<u>18,675.00</u>	<u>2,521.13</u>	<u>21,196.13</u>
Total Long-Term Debt	<u>\$883,675.00</u>	<u>\$153,833.63</u>	<u>\$1,037,508.63</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, \$97,000.00 has been authorized for long-term borrowing to finance these projects, but has not been issued at December 31, 1984.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1984

Bonds or notes authorized - unissued at December 31, 1984, 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
			Land Acquisition
1980	7	55,000.00	Blade Brook Bridge
1981	6	<u>22,000.00</u>	Burnside Brook Bridge
		<u>\$97,000.00</u>	

NOTE 4 - CAPITAL RESERVE FUNDS

The capital reserve fund balances held by the Trustee of Trust Funds at December 31, 1983 and 1984 are as follows:

	<u>1983 Amount</u>	<u>1984 Amount</u>
School Septic System	\$ 8,615.49	\$ 13,598.11
Water Department	81,897.18	94,843.90
Highway Department	51,883.10	73,773.75
Fire Department Equipment	64,403.67	73,469.22
Ambulance	15,358.85	6,094.34
School Bus Fund	5,471.68	5,986.11
Sewer Department	11,811.84	15,021.14
Town Garage	5,783.91	6,325.62
Scholarship Fund	-	<u>12,782.30</u>
	<u>\$245,225.72</u>	<u>\$301,894.49</u>

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1984

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 \$17,750.46 in 1984.

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, 1984 are detailed as follows:

	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery and Perpetual Care	\$ 312,175.17	\$2,151.73
Library	37,937.73	-
Town Needy	102,433.20	-
Colonel F.L. Town Trust	1,370,974.07	-
Parks	5,900.73	2,855.70
School	4,946.64	-
Historical Research	824.81	-
Benefit Public Nursing	<u>1,095.20</u>	<u>457.59</u>
Total	<u>\$1,836,287.55</u>	<u>\$5,465.02</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 only provides space to the Administrative Committee of District and Municipal Courts, which has total jurisdiction over the administration of the Lancaster District Court.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1984

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, and Capital Reserve 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 Auditor's Opinion on the Trust Funds Financial Statements.

**Supplemental
Schedules**

TOWN OF LANCASTER
General Fund

SCHEDULE 1

Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1984

	<u>Estimated</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
<u>Taxes</u>			
Interest and Penalties	59,000.00	75,651.51	(16,651.51)
Property and Inventory	\$1,996,854.00	\$2,003,235.03	\$(6,381.03)
Resident	18,210.00	19,810.00	(1,600.00)
National Bank Stock	2,000.00	1,945.45	54.55
Yield	5,200.00	5,624.19	(424.19)
Other	1,200.00	209.80	990.20
	<u>2,082,464.00</u>	<u>2,106,475.98</u>	<u>(24,011.98)</u>
<u>State of New Hampshire</u>			
Shared Revenue	232,951.00	232,951.46	(.46)
Highway Subsidy	50,608.00	43,608.17	6,999.83
Other	113.00	1,690.94	(1,577.94)
Town Road Aid	5,421.00	5,421.16	(.16)
Aid For Water Pollution Projects	77,882.00	77,882.00	-
State/Federal Forest Land	2,503.00	2,705.84	(202.84)
	<u>369,478.00</u>	<u>364,259.57</u>	<u>5,218.43</u>
<u>Local Sources, Except Taxes</u>			
Motor Vehicle Permit Fees	100,000.00	119,374.00	(19,374.00)
Dog Licenses	1,200.00	994.87	205.13
Business Licenses, Permits and Fees	800.00	6,288.76	(5,488.76)
District Court Receipts	-	275.00	(275.00)
Rent of Town Property	2,600.00	3,711.00	(1,111.00)
Interest on Deposits	14,000.00	39,048.98	(25,048.98)
Income From Departments	6,000.00	-	6,000.00
Sale of Town Property	-	2,450.00	(2,450.00)
Other Income	21,500.00	30,367.77	(8,867.77)
Total Local Sources, Except Taxes	<u>146,100.00</u>	<u>202,510.38</u>	<u>(56,410.38)</u>
<u>Interfund Transfers</u>			
<u>Special Revenue Funds -</u>			
Revenue Sharing	62,000.00	62,000.00	-
Sewage Treatment	55,103.00	55,103.00	-
Capital Reserve	14,285.00	12,285.00	2,000.00
Total Interfund	<u>131,388.00</u>	<u>129,388.00</u>	<u>2,000.00</u>
<u>Total Revenues</u>	<u>2,729,430.00</u>	<u>2,802,633.93</u>	<u>(73,203.93)</u>
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>150,000.00</u>	<u>-</u>	<u>150,000.00</u>
<u>Total Revenues and Use of Fund Balance</u>	<u>\$2,879,430.00</u>	<u>\$2,802,633.93</u>	<u>\$76,796.07</u>

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For The Fiscal Year Ended December 31, 1984

	Encumbered From 1983	Appropriations 1984
<u>General Government</u>		
Town Office Salaries	\$ 200.00	\$ 46,410.00
Town Office Expenses	4,100.00	26,725.00
Election and Registration Expenses	-	1,500.00
Town Building Maintenance	9,500.00	28,660.00
Reappraisal of Property	-	20,000.00
Total General Government	<u>13,800.00</u>	<u>123,295.00</u>
<u>Protection of Persons and Property</u>		
Police Department	8,050.00	127,200.00
Fire Department, Including Forest Fires	-	29,980.00
Planning and Zoning	-	4,331.00
Insurance	-	51,330.00
Total Protection of Persons and Property	<u>8,050.00</u>	<u>212,841.00</u>
<u>Health and Sanitation</u>		
Animal Control	-	900.00
Health Associations	-	10,476.00
Ambulance	-	17,000.00
Vital Statistics	-	350.00
Town Dump	-	73,500.00
Total Health and Sanitation	<u>-</u>	<u>102,226.00</u>
<u>Highway and Bridges</u>		
Highway Subsidy	-	12,000.00
Town Road Aid	-	7,000.00
Town Maintenance	-	211,000.00
Street Lighting	-	34,000.00
Total Highway and Bridges	<u>-</u>	<u>264,000.00</u>
<u>Libraries</u>	<u>-</u>	<u>25,718.00</u>
<u>Public Welfare</u>		
Town Poor	-	33,000.00
Old Age Assistance	-	14,500.00
Total Public Welfare	<u>-</u>	<u>47,500.00</u>
<u>Patriotic Purposes</u>	<u>-</u>	<u>400.00</u>
<u>Recreation</u>	<u>-</u>	<u>2,900.00</u>
<u>Cemeteries</u>	<u>-</u>	<u>2,500.00</u>

SCHEDULE 2

Expenditures Net of Refunds	Encumbered To 1985	(Over) Under Budget
\$ 47,990.88	\$ -	\$(1,380.88)
28,573.05	5,793.00	(3,541.05)
1,348.64	-	151.36
30,636.12	5,165.00	2,358.88
-	20,690.00	(690.00)
<u>108,548.69</u>	<u>31,648.00</u>	<u>(3,101.69)</u>
128,308.69	10,000.00	(3,058.69)
23,002.71	-	6,977.29
1,846.60	-	2,484.40
<u>32,511.00</u>	<u>-</u>	<u>18,819.00</u>
<u>185,669.00</u>	<u>10,000.00</u>	<u>25,222.00</u>
-	-	900.00
10,440.00	-	36.00
20,197.50	-	(3,197.50)
39.50	-	310.50
70,815.80	-	2,684.20
<u>101,492.80</u>	<u>-</u>	<u>733.20</u>
11,545.00	-	455.00
6,556.16	-	443.84
214,278.34	-	(3,278.34)
34,545.64	-	(545.64)
<u>266,925.14</u>	<u>-</u>	<u>(2,925.14)</u>
<u>25,716.50</u>	<u>-</u>	<u>1.50</u>
21,383.95	-	11,616.05
19,232.60	-	(4,732.60)
<u>40,616.55</u>	<u>-</u>	<u>6,883.45</u>
<u>400.00</u>	<u>-</u>	<u>-</u>
<u>3,118.04</u>	<u>-</u>	<u>(218.04)</u>
<u>350.00</u>	<u>-</u>	<u>2,150.00</u>

SCHEDULE 2
CONTINUED

TOWN OF LANCASTER
General Fund

Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1984

	<u>Encumbered</u> <u>From 1984</u>	<u>Appropriations</u> <u>1984</u>
<u>Unclassified</u>		
Damages and Legal Expenses	-	6,000.00
Employee Benefits	-	33,550.00
Advertising and Regional Associations	-	3,500.00
Contingency Fund	-	8,000.00
	<u>-</u>	<u>51,050.00</u>
<u>Debt Service</u>		
Principal of Debt	-	123,725.00
Interest on Debt		
Long-Term Debt	-	44,094.00
Tax Anticipation Notes	-	11,755.00
	<u>-</u>	<u>179,574.00</u>
<u>Capital Outlay</u>		
New Equipment	11,500.00	42,185.00
Payments To Capital Reserve Funds	-	24,500.00
	<u>11,500.00</u>	<u>66,685.00</u>
<u>Total Town Appropriations</u>	<u>33,350.00</u>	<u>1,078,689.00</u>
<u>Transfers To Other Governmental</u>		
<u>Divisions</u>		
School District Tax	-	1,619,287.00
County Tax	-	169,981.00
Total Transfers	<u>-</u>	<u>1,789,268.00</u>
<u>Overlay</u>	<u>-</u>	<u>11,473.00</u>
<u>Total Town Appropriations,</u>		
<u>Transfers and Overlay</u>	<u>\$33,350.00</u>	<u>\$2,879,430.00</u>

SCHEDULE 2
CONTINUED

Expenditures Net of Refunds	Encumbered To 1985	(Over) Under Budget
7,932.50	-	(1,932.50)
52,635.93	-	(19,085.93)
5,693.17	-	(2,193.17)
-	-	8,000.00
<u>66,261.60</u>	<u> </u>	<u>(15,211.60)</u>
123,725.00	-	-
44,100.16	-	(6.16)
11,626.84	-	128.16
<u>179,452.00</u>	<u> </u>	<u>122.00</u>
51,593.72	5,850.00	(3,758.72)
24,500.00	-	-
<u>76,093.72</u>	<u>5,850.00</u>	<u>(3,758.72)</u>
<u>1,054,644.04</u>	<u>47,498.00</u>	<u>9,896.96</u>
1,619,287.21	-	(.21)
169,981.00	-	-
<u>1,789,268.21</u>	<u> </u>	<u>(.21)</u>
<u>12,795.35</u>	<u> </u>	<u>(1,322.35)</u>
<u>\$2,856,707.60</u>	<u>\$47,498.00</u>	<u>\$ 8,574.40</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, 1984

<u>Revenues</u>		
Federal Entitlements	\$56,808.00	
Interest Income	<u>2,732.91</u>	
<u>Total Revenues</u>		\$59,540.91
<u>Expenditures</u>		
New Equipment	27,900.00	
Fire Equipment	2,500.00	
Police Department	19,500.00	
Highway Maintenance	<u>12,100.00</u>	
<u>Total Expenditures</u>		<u>62,000.00</u>
<u>Excess of Revenues Over Expenditures</u>		(2,459.09)
<u>Fund Balance - January 1</u>		<u>20,992.91</u>
<u>Fund Balance - December 31</u>		<u>\$18,533.82</u>

The accompanying notes are an integral part of these financial statements

TOWN OF LANCASTER
Water Department Fund

SCHEDULE 4

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1984

<u>Revenues</u>		
Water Rents	\$62,128.58	
Job Works	901.87	
Interest	<u>2,151.92</u>	
<u>Total Revenues</u>		\$65,182.37
<u>Expenditures and Other Uses</u>		
Salaries and Wages	34,792.13	
Chemicals and Supplies	8,479.75	
Telephone	300.00	
Employee Benefits	7,030.03	
Insurance	1,149.00	
Truck and Equipment Expense	2,105.97	
Miscellaneous	982.11	
	<u>54,838.99</u>	
<u>Other Uses</u>		
Interfund Transfers		
Capital Reserve Fund	<u>2,500.00</u>	
<u>Total Expenditures and Other Uses</u>		<u>57,338.99</u>
<u>Excess of Revenues Over Expenditures</u>		7,843.38
<u>Fund Balance - January 1</u>		<u>30,129.17</u>
<u>Fund Balance - December 31</u>		<u>\$37,972.55</u>

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

TOWN OF LANCASTER
Sewer Department Fund

SCHEDULE 5

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1984

<u>Revenues</u>		
Sewer Rents	\$50,241.42	
Job Works	789.00	
Interest	<u>600.39</u>	
<u>Total Revenues</u>		\$51,630.81
 <u>Expenditures</u>		
Officers' Salaries	2,700.00	
Salaries and Wages	14,172.42	
Chemicals and Supplies	3,076.69	
Plant Repairs and Supplies	930.80	
Utilities	17,600.18	
Employee Benefits	2,789.37	
Postage and Supplies	319.48	
Truck Expense	1,123.48	
Insurance	432.00	
Other Expense	<u>316.00</u>	
	<u>43,460.42</u>	
 <u>Other Uses</u>		
<u>Interfund Transfers</u>		
Capital Reserve Fund	<u>1,000.00</u>	
 <u>Total Expenditures and Other Uses</u>		 <u>44,460.42</u>
 <u>Excess of Revenues Over (Under)</u>		
<u>Expenditures and Other Uses</u>		<u>7,170.39</u>
 <u>Fund Balance - January 1.</u>		 <u>11,595.26</u>
 <u>Fund Balance - December 31</u>		 <u>\$18,765.65</u>

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

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, 1984

<u>Revenues</u>		
Special Activities and Programs	\$ 17,806.51	
Fees	7,466.52	
Interest Income	3,095.80	
Other	525.60	
	<u>28,894.43</u>	
<u>Other Financing Sources</u>		
<u>Interfund Transfers</u>		
Colonel F.L. Town Trust	106,710.34	
	<u>106,710.34</u>	
<u>Total Revenues and Other Sources</u>		<u>\$135,604.77</u>
<u>Expenditures</u>		
Salaries and Wages	49,822.15	
Employee Benefits	10,249.52	
Supplies	3,653.81	
Insurance	10,772.00	
Utilities and Heat	9,759.97	
Activities	43,553.96	
Capital Expenditures	3,080.90	
Vehicle Expense	3,012.35	
Repairs and Maintenance	2,439.94	
Grants and Donations	1,050.00	
Other	2,047.51	
Treasurer	1,700.00	
	<u>141,142.11</u>	
<u>Other Uses</u>		
<u>Interfund Transfer</u>		
Library Fund	2,500.00	
	<u>2,500.00</u>	
<u>Total Expenditures and Other Uses</u>		<u>143,642.11</u>
<u>Excess of Revenues and Other Sources</u>		
<u>Over (Under) Expenditures and Other Uses</u>		(8,037.34)
<u>Fund Balance - January 1</u>		<u>68,159.56</u>
<u>Fund Balance - December 31</u>		<u>\$ 60,122.22</u>

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, 1984

Revenues

Interest Income	\$ 986.10
Fines and Miscellaneous	182.02
	<u>1,168.12</u>

Other Financing Sources

<u>Interfund Transfers</u>	
General Fund	24,879.73
Town Trusts	5,332.13
Colonel F.L. Town Trust	2,500.00
	<u>32,711.86</u>

<u>Total Revenues and Other Sources</u>	<u>\$33,879.98</u>
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Expenditures

Salaries and Wages	15,115.35
Employee Benefits and	
Payroll Taxes	1,575.31
Books and Periodicals	9,616.25
Heat and Utilities and	
Telephone	3,514.10
Insurance	860.00
Maintenance and Repairs	152.90
Supplies and Miscellaneous	3,727.97
	<u>34,561.88</u>

<u>Total Expenditures</u>	<u>34,561.88</u>
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<u>Excess of Revenues and Other</u>	
<u>Sources Over (Under) Expenditures</u>	(681.90)

<u>Fund Balance - January 1</u>	<u>15,900.46</u>
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<u>Fund Balance - December 31</u>	<u>15,218.56</u>
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The accompanying notes are an integral part of these financial statements.

Cemetery TrustStatement of Revenues, Expenditures and Changes In Fund Balance
For The Fiscal Year Ended December 31, 1984Revenues

Perpetual Care	\$ 3,311.00
Sale of Lots	1,525.00
Burials	1,915.00
Care of Lots	377.00
Interest Income	4,841.47
	<u>11,969.47</u>

Other Financing Sources

Interfund Transfers	
General Fund	350.00
Trust Funds	24,993.04
	<u>25,343.04</u>

Total Revenues and Other Sources

\$37,312.51

Expenditures

Salaries and Wages	18,446.25
Employee Benefits	2,955.48
Operating Supplies	1,041.71
Repairs	1,352.33
Equipment Rental	1,080.96
New Equipment	1,293.00
Utilities and Telephone	316.79
Insurance	1,270.00
Miscellaneous	629.66
Cemetery Paving	2,133.70
Miscellaneous Labor	666.00
	<u>31,185.88</u>

Other Uses

Interfund Transfers	
Trust Funds	1,868.84
	<u>1,868.84</u>

Total Expenditures and Other Uses33,054.72Excess of Revenues and Other SourcesOver Expenditures and Other Uses 4,257.79Fund Balance - January 169,111.38Fund Balance - December 31\$73,369.17

TOWN OF LANCASTER
Summary of Warrants
 Fiscal Year Ended December 31, 1984

- D -

LEVIES OF:

1984 Prior Years

Uncollected Taxes - December 31, 1984

Property		\$ 408,252.17
Resident		10,598.00
Yield		2,064.86
Land Use		-0-

Taxes Committed to Collector

Property		\$ 2,000,518.22
Resident		18,210.00
National Bank Stock		1,945.45
Yield		5,624.19
Land Use		865.00

Added Taxes

Property		1,407.11
Resident Taxes		1,600.00

<u>Interest Collected on Delinquent Taxes</u>		3,391.17	30,957.23
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<u>Penalties on Resident Taxes</u>		77.00	438.00
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Overpayments

Property		374.43
Resident		11.00

TOTAL DEBITS		\$ 2,087,520.05	\$ 465,367.86
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TOWN OF LANCASTER
Summary of Tax Sale Accounts

Fiscal Year Ended December 31, 1984

- D -

	LEVIES OF:	
	1983	Prior Years
<u>Unredeemed Taxes - December 31, 1984</u>	\$	\$ 214,629.03
<u>Tax Sale of June 1, 1983</u>	162,923.97	
<u>Interest and Costs Collected After Sale</u>	1,530.08	
TOTAL DEBITS	\$ 164,454.05	\$ 214,629.03

- C -

Remittances to Treasurer

Redemptions	\$ 57,515.72	\$ 179,961.40
Interest and Costs	1,530.08	39,259.03
Abatements	2.39	
<u>Unredeemed Taxes - December 31, 1984</u>	164,454.05	34,667.63
TOTAL CREDITS	\$ 164,454.05	\$ 253,888.06

TOWN TELEPHONE DIRECTORY

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

EMERGENCY NUMBERS

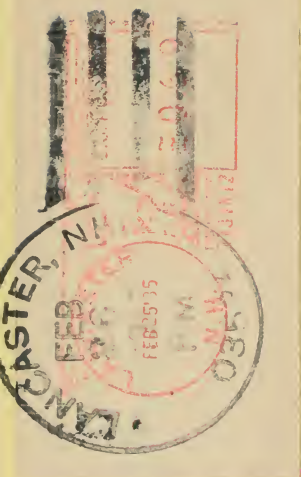
POLICE DEPARTMENT.....788.4402
FIRE DEPARTMENT.....788-4830
CIVIL DEFENSE.....788-3391
AMBULANCE.....788-4911

TOWN OF LANCASTER

Box 151

Lancaster, N.H. 03584

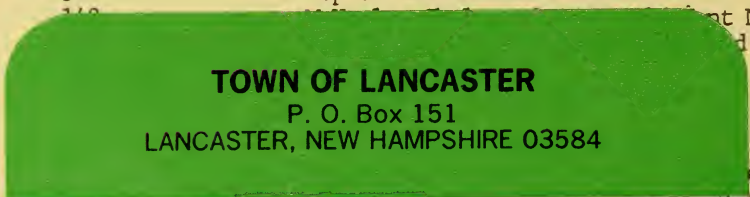
FIRE TELEPHONE 788-4830



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Main Street near Old Cemetery
 Corner Main and Railroad Streets
 Corner Main and North Main Streets
 Corner North Main and Kilkenny Streets
 Corner Causeway and Summer Streets
 Coos Junction
 Corner Main & Mechanic Sts. & all Rural Areas
 Corner Pleasant and Portland Streets
 Corner Williams and Prospect Streets
 Prospect St. near Mary Elizabeth Inn
 Corner Elm, Burnside and Winter Streets
 Corner Elm and Water Streets
 Prospect Park
 Portland Street near John Brooks
 Water and Winter Streets
 Corner Summer and Wolcott Streets
 Corner Railroad and Depot Sts., B&M Crossing
 Corner High and Summer Streets
 Corner Summer and Middle Streets
 Corner Middle and Wesson Streets
 Corner Middle, Hill and Mechanic Streets
 North Road, (Beyond Hospital)
 Thompson Manufacturing Co.
 Corner Main and Middle Sts., near Lancaster Hardware
 Corner Main and Park Streets
 WEEKS MEMORIAL HOSPITAL
 Elementary School Building
 Country Village Health Care Center
 Bunker Hill Street by M.C.R.R. Crossing
 Top of Bunker Hill Street

...nt Nursing Home)



TOWN OF LANCASTER

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