

ANNUAL REPORTS

OF THE SELECTMEN AND OTHER TOWN OFFICERS

Of

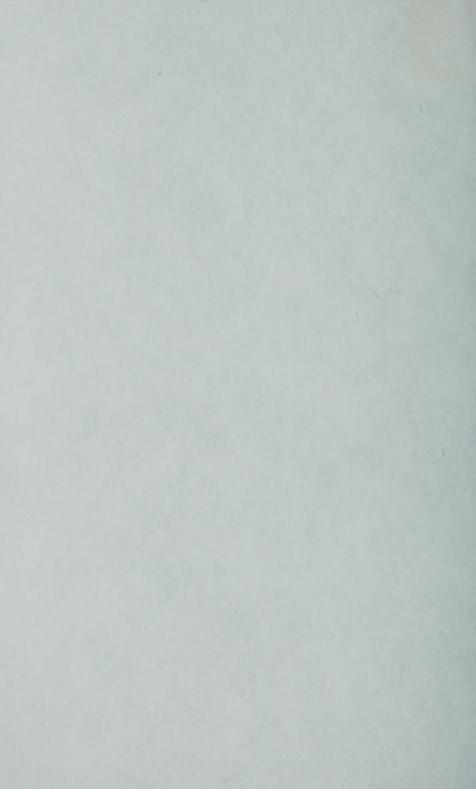
ALSTEAD, N. H.



FOR THE YEAR ENDING DECEMBER 31, 1987

BRING YOUR TOWN REPORT TO TOWN MEETING TUESDAY, MARCH 8, 1988

University of New Hampshire



TOWN INFORMATION

SELECIMEN 835-2242 Meet Tuesday - 7:00 p.m. to 9:00 p.m.

TOWN CLERK -TAX COLLECTOR 835-2242 Monday, Tuesday, Wednesday - 1:00 p.m. to 4:30 p.m. Thursday - 1:00 p.m. - 7:30 p.m.

PLANNING BOARD Second Tuesday of the month at 8:00 p.m. in the Town Hall

ZONING BOARD OF ADJUSTMENT Fourth Thursday of the month at 7:00 p.m. in the Town Hall

CONSERVATION COMMISSION First Wednesday of the month at 7:00 p.m. in the Town Hall

FIRE DEPARIMENT Executive Board meets first Monday of the month at 7:00 p.m. at the Fire Station Regular meeting meets second Monday of month at 7:00 p.m. at the Fire Station Rescue Squad meets third Wednesday of month at .:00 p.m. at the Fire Station Drills are held the fourth Monday of month at 7:00 p.m. at the Fire Station

LIBRARY HOURS Winter hours start November 1 Wednesday 1:00 p.m. to 4:00 p.m. and 6:00 p.m. to 8:00 p.m. Thursday and Friday 1:00 p.m. to 6:00 p.m. Summer hours start May 1 Monday and Friday 1:00 p.m. to 6:00 p.m. Wednesday 1:00 p.m. to 4:00 p.m. and 6:00 p.m. to 8:00 p.m.

DUMP TRANSFER STATION HOURS Winter hours start October 1 Wednesday 1:00 p.m. to 5:00 p.m. Saturday 8:00 a.m. to 5:00 p.m. Summer hours start April 15 Wednesday 1:00 p.m. to 8:00 p.m. Saturday 8:00 a.m. to 5:00 p.m.

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day 1:00 p.m. to 5:00

whenday 1:00 p.m. to 8:00 p.

TOWN OFFICIALS 1987

Selectmen

Moderator

Treasurer

Road Agent

Fire Chief

Librarian Trustee of Trust Funds

Fire Commissioners

Library Trustees

Dog Constable

Overseer of Public Welfare

Park Commissioner

Forest Fire Warden Civil Defense Director

Chief of Police

Clerk-Collector

Gloria Seddon James O'Brien Betty M. Woodell

Stephen Blake Roberta L. Young Joni Jo Roy Kenneth Winham Neil Swift Richard Clark

Warren Campbell Erwin Ward George Whipple Warren Campbell H. Doug Bays Doris Dustin

Marie Bender Bruce Bellows Reginald Clark

John H. Burroughs Peter F. X. Nostrand James O'Brien

Dorothy S. Walker George T. Woodell Florence L. Foster Mary Lou Huffling Jane A. Hutton Geraldine Swift

Arch Pond Committee

Clifford Clark Howard L. Goss Harry A. Neal

Stanley F. Kmiec Harry A. Neal Molly Leonard Term Expires 1988 Term Expires 1989 Term Expires 1990

Term	Expires	1988
Term	Expires	1988
Term	Expires	1990
Term	Expires	1988
Term	Expires	1988

Term Expires 1988 Term Expires 1988

Term Expires 1988 Term Expires 1988 Term Expires 1989

Term Expires 1988 Resigned Term Expires 1990

Term Expires 1988 Term Expires 1988 Term Expires 1989 Term Expires 1989 Term Expires 1990 Term Expires 1990

Tot

Term Expires 1988 Term Expires 1989 Term Expires 1990

Supervisors of Checklist

1-

Term Expires 1988 Term Expires 1990 Term Expires 1992

Ballot Clerks

Ora Clark

Frances Wilson

David Leonard

Ruth Sherwin

Planning Board

Timothy Noonan George Ross Peter Rhoades Julie Stevens Torrey Greene Katherine Miller Gloria Seddon Term Expires 1988 Term Expires 1988 Term Expires 1989 Term Expires 1989 Term Expires 1990 Term Expires 1990 Ex-Officio, Selectman Expiring 1988

Zoning Board of Adjustment

Judith Ryner Patricia Adams James Stone Peter Vos David Young

Alternates: Peter Koson Michael Rogers

Conservation Commission

Claude Dumont Janet Brown Ben Allison Robert Brown Elliot Burch Ruth Keddy Mildred Jaynes Term Expires 1988 Term Expires 1988 Term Expires 1989 Term Expires 1989 Term Expires 1989 Term Expires 1990 Term Expires 1990

The Maybelle Still Memorial Building Committee

Clifford Clark Howard L. Goss Harry A. Neal Term Expires 1988 Term Expires 1989 Term Expires 1990

Vilas Pool Committee

Priscilla Watson George Ross

Betty Woodell Richard Pelletier Erwin Ward Juliana Stevens

School Board Members - Alstead Representatives

Fall Mt. Consolidated School District

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James Cook

John Bengtson

STATE OF NEW HAMPSHIRE TOWN WARRANT

To the inhabitants of the Town of Alstead in County of Cheshire, in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Municipal Building in said Alstead on Tuesday, the 8th. day of March, next at 1:00 p.m. Polls will be open until 7:30 p.m. The business meeting to be holden at 7:30 p.m. to act on the following:

- Article 1. To choose all necessary Town Officers for the ensuing year.
- Article 2. To see if the Town will vote to raise and appropriate the sum of \$48,000.00 for Town Officers salaries and expenses and elections and registrations.
- Article 3. To see if the Town will authorize the Selectmen to sell and convey any real estate acquired by tax sales by auction, sealed bid or private sale or in any other manner as justice may require. Furthermore, to authorize the Selectmen to employ agents and attorneys in furtherance of any such sale.
- Article 4. To see if the Town will vote to raise and appropriate the sum of \$160,000.00 for highway and bridges and oiling of town roads and general maintenance.
- Article 5. To see if the Town will vote to raise and appropriate the sum of \$40,000.00 for completion of the Slade Hill road project.
- Article 6. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from state, federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.
- Article 7. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for Old Age Assistance and Town Poor.
- Article 8. To see if The Town will authorize the Selectmen to borrow money in anticipation of taxes if necessary.
- Article 9. To see if the Town will vote to raise and appropriate the sum of \$3,200.00 for Town Planning.
- Article 10. To see if the Town will vote to raise and appropriate \$1,000.00 to the conservation fund as authorized by RSA 36-A:5 to be used only for acquisition in the name of the Town of the fee or lesser interest in conservation land and other costs associated therewith for permanent conservation use, and authorize the Selectmen to apply for and accept the state matching funds under the N.H. Land Conservation Investment Program RSA 221-A for the purposes of acquisition of the fee or lesser interest in conservation land. Said appropriated funds and state matching funds may be expended by majority vote of the conservation commission with the approval of the Selectmen.

- Article 11. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for operation of the Police Department.
- Article 12. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the expenses of the Dog Officer.
- Article 13. To see if the Town will vote to raise and appropriate the sum of \$185.00 for Memorial Day observance.
- Article 14. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the support of the Shedd Porter Library.
- Article 15. To see if the Town will vote to raise and appropriate the sum of \$4,200.00 for the repair of the septic system for the Shedd Porter Memorial Library.
- Article 16. To see if the Town will vote to raise and appropriate the sum of \$16,666.00 for final payment on the long term note for the highway truck and Griffin Hill Bridge repairs.
- Article 17. To see if the Town will vote to raise and appropriate the sum of \$14,000.00 for the first payment of the long term note for the fire apparatus.
- Article 18. To see if the Town will vote to raise and appropriate the sum of \$1293.30 for support of the Monadnock Family and Mental Health Service.
- Article 19. To see if the Town will vote to raise and appropriate the sum of \$9,380.00 for support of the Home Health Care and Community Services.
- Article 20. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for the repair and restoration of the clock and bell tower on the Maybelle Still building in preparation for the addition of a steeple. Further, to authorize the acceptance and use of any donations or grants that may become available for the project.
- Article 21. To see if the Town will vote to raise and appropriate the sum of \$3,025.00 for Forest Fire Protection.
- Article 22. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for fire protection, equipment and maintenance of the Alstead Fire Department.
- Article 23. Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.

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- Article 24. To see if the Town will vote to raise and appropriate the sum of \$35,000.00 for completion work at the town garage. Such appropriation to be taken from current surplus as provided by RSA 35:5.
- Article 25. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 to establish a capital reserve fund for heavy equipment. Such appropriation to be taken from current surplus as provided by RSA 35:5.
- Article 26. To see if the Town will vote the following: Shall we adopt the provisions of RSA 72:1-C which authorizes any town or city to elect not to assess, levy and collect a resident tax.
- Article 27. To see if the Town will vote to repeal the existing floodplain management ordinance and replace the ordinance with the revised Floodplain Development Ordinance.
- Article 28. To see if the Town will vote to raise and appropriate the following sums for items and purposes listed:

a.	Maintenance & up-keep of Town Buildings	\$10,000.00
b.	Operation and maintenance of the	
	dump-transfer station	70,000.00
с.	Bonds for Town Officers, liability and	
	property insurance	47,000.00
d.	For interest on temporary & long term notes	27,388.00
e.	For Social Security expenses	7,000.00
f.	For street lights and flashing lights	7,000.00
g.	For damage and legal expense	20,000.00
h.	Civil Defense	150.00
i.	For care of cemeteries	1,000.00
j.	Parks and playgrounds	4,500.00
k.	Health department	200.00
1.	Ambulance service	10,673.80
		\$204,911.80

Article 29. To see if the Town will vote to raise and appropriate the sum of \$6,500.00 for the purchase and maintenance of a rescue boat. (By petition)

Article 30. To see if the Town will vote to allow the Selectmen to dispose of tax collector deed acquired property to not-for-profit groups or corporations for the purpose of it being used for the building of low cost or affordable housing, the definition of which shall be determined by the Selectmen. (By Petition)

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Article 31. To transact any other business that may legally come before this meeting.

Gloria Seddon James O'Brien Betty Woodell

Selectmen of Alstead

Budget of the Town of Alstead Appropriations and Estimates of Revenues For the Ensuing Year January 1, 1988 to December 31, 1988

	Appropriations	Actual Expenditures	Appropriations Ensuing Fiscal
	1987	1987	1988
Purpose of Appropriation			
General Government Town Officers Salary Town Officers Expenses Election & Registration Expenses	\$ 41,000	\$ 37,241	\$ 48,000
Cemeteries	2,500	1,166	1,000
General Government Buildings	9,000	32,681	30,000
Planning and Zoning	1,693	2,031	3,200
Legal Expenses	5,000	6,823	20,000
Public Safety Police Department Fire Department Civil Defense	11,000 21,100 1,650	9,433 16,949 486	11,000 23,025 150
Highways, Streets & Bridges Street Lighting	150,000 7,000	147,663 5,986	200,000 7,000
Solid Waste Disposal	60,000	57,864	70,000
Health Department	20,160	19,034	21,547
General Assistance	10,000	2,483	10,000
Culture and Recreation Library Parks and Recreation Patriotic Purposes Conservation Commission	4,000 4,500 185	4,000 4,595 185	8,200 4,500 185 1,000
Debt Service			
Principal of Long-term Bonds & Not	es 16,667	16,667	30,666
Interest Expense Long-term Bonds & No	otes 2,906	2,906	7,388
Interest Expense-Tax Anticipation N	otes 26,000	8,347	20,000
Payments to Capital Reserve Funds Heavy Equipment	- (0011) - (0011)	a 00.002.33 IS 2005 (2y pec	20,000
Capital Outlay Highway Garage Fire Department Apparatus	112,000 105,700	119,799 53,463	35,000
Rescue Boat	-	-	6,500
Miscellaneous FICA Insurance	7,000	4,397 <u>38,205</u>	7,000
Total Appropriations	\$671,061	\$592,404	\$632,361
Less Amount of Estimated Revenues, Amount of Taxes to be Raised (Excl			346,570 \$285,791

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	Estimated Revenue 1987	Actual Revenue 1987	Estimated Revenue 1988
Sources of Revenue			
Taxes Resident Taxes Yield Taxes Interest & Penalties on Taxes Land Use Change Tax	\$ 11,110	\$ 12,110 6,763 14,479 2,833	\$ - 5,000 10,000 -
Intergovernmental Revenues - State Shared Revenue - Block Grant Highway Block Grant Reimb. a/c State-Federal Forest Land Other Reimbursements Business Profits	24,512 48,662 143 - 46,079	24,512 48,662 133 1,472 46,079	25,000 54,237 133 - 46,000
Licenses and Permits Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits & Filing Fee	65,000 900 es 100	96,685 892 384	80,000 800 100
Charges for Services Income from Departments Rent of Town Property	250	630 2,250	300 -
Miscellaneous Revenues Interest on Deposits Income from Trust Funds Insurance Dividends Other	15,000 50,000 -	12,279 77,621 1,790 343	10,000 60,000 - -
Other Financing Sources Proceeds of Bonds & Long-term notes Withdrawals from Capital Reserve Revenue Sharing Fund Fund Balance	70,000 92,000 13,000 40,000	70,000 96,167 13,000 40,000	- -
Total Revenues and Credits	\$491,756	\$569,084	\$346,570

INVENTORY OF PROPERTY VALUES

Land Buildings Public Utilities	\$12,471,605.00 18,846,150.00 546,350.00	\$12,521,060.00 19,781,850.00 546,350.00
Less Elderly & Blind Exemptions	35,000.00 EAD TAX RATE 1987	25,000.00
ALSI	EAD TAX RAIE 1907	
Net Assessed Valuation		\$32,824,260.00
Taxes Committed to Colle Town Property Taxes Asse Less: War Service Tax Cr Net Property Tax Commitm	essed 1,162,635.00 cedit 7,500.00	
Tax Rate		35.42
Net School Appropriation County Tax Assessment	a 872,535.00 88,455.00	
SCHEDU	LE OF TOWN PROPERTY	
Town Hall, Lands and Bu: Furniture and Equipment Libraries, Land and Bui Furniture and Equipment Police Department, Equip Fire Department, Land & Equipment Parks, Eommons & Playgro Highway Department, Land Equipment, Highway Depar Arch Pond Property M 11 Lot 130 M 34 Lot 19A Cemetery Equipment	ldings pment Building E. Alstead ounds d & Buildings	$\begin{array}{c} 93,750.00\\ 11,000.00\\ 263,400.00\\ 30,000.00\\ 10,000.00\\ 14,950.00\\ 120,000.00\\ 93,500.00\\ 100,000.00\\ 189,000.00\\ 43,200.00\\ 2,200.00\\ 950.00\\ 6,276.00\end{array}$

52,650.00

Maybell Still Memorial Building

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AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have examined the general purpose financial statements of the Town of Alstead as of and for the year ended December 31, 1987, 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.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

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, the general purpose financial statements referred to above present fairly the financial position of the Town of Alstead at December 31, 1987, 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 general purpose financial statements taken as a whole. The combining and individual fund and individual account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Alstead. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

January 16, 1988

Cani Plotzik Sonderson Brafessionel association

EXHIBIT A TOWN OF ALSTEAD Combined Balance Sheet - All Fund Types and Account Groups December 31, 1987

	Governmental	Fund Types
		Special
ASSETS	General	Revenue
Cash and Equivalents Investments, At Cost Receivables	\$367,660	\$33,043
Taxes	552,412	
Due From Other Governments	332,412	33,412
Due From Other Funds	33,412	1.283
Due From Others	14,293	3,363
Amount To Be Provided For	14,433	3,303
Retirement of General Long-term Debt		
Retirement of General Bong-term bebt	Accession and the second second	
TOTAL ASSETS	<u>\$967,777</u>	<u>\$71,101</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	\$ 2,981	\$
Yield Tax Security Deposits		
Due To Other Governments	547,050	
Due To Other Funds		33,412
Deferred Revenue	513	
Tax Anticipation Notes Payable	225,000	
Notes Payable		
Total Liabilities	775,544	33,412
Fund Equity		
Fund Balances		
Reserved For Encumbrances	58,637	
Reserved For Endowments		
Unreserved		
Designated For Capital Acquisitions		
Undesignated	133,596	37,689
Total Fund Equity	192,233	37,689
TOTAL LIABILITIES		
AND FUND EQUITY	\$967,777	\$71,101
	and the second distance of the second distanc	and the second second

Fiduciary Fund Type	Account Groups	Totals (Memorandum Only)		
Trust Funds	General Long- Term Debt	December 31, 1987		
\$163,422 9,076	Ş	\$ 564,125 9,076	\$ 673,478 9,076	
		552,412 33,412 34,695 17,656	229,922 9,040 83,861	
	86,666	86,666	33,333	
<u>\$172,498</u>	<u>\$86,666</u>	<u>\$1,298,042</u>	<u>\$1,038,710</u>	
\$ 725	\$	\$ 2,981 547,775	\$ 875 50 428,273	
725	<u>86,666</u> 86,666	33,412 513 225,000 <u>86,666</u> <u>896,347</u>	81,490 	
171,773		58,637 171,773	45,324 164,450	
171,773		<u>171,285</u> 401,695	158,506 126,409 494,689	
<u>\$172,498</u>	\$36,666	<u>\$1,298,042</u>	<u>\$1,038,710</u>	

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

EXHIBIT B

TOWN OF ALSTEAD Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Funds For the Fiscal Year Ended December 31, 1987

	Governmenta	l Fund Types
		Special
	General	Revenue
Revenues		
Taxes	\$1,191,579	S
Intergovernmental Revenues	120,858	47,897
Licenses and Permits	97,961	
Charges For Services	2,880	
Miscellaneous	92,033	32,190
Other Financing Sources		
Operating Transfers In	109,167	43,933
Proceeds of Long-term Notes	70,000	
Total Revenues and Other Sources	1,684,478	124,020
Expenditures		
General Government	133,968	
Public Safety	26,868	
Highways, Streets, Bridges	153,649	152,718
Sanitation	57,864	
Health	19,034	
Welfare	2,483	
Culture and Recreation	4,780	27,489
Debt Service	10 000	
Principal	16,667	
Interest	11,253	
Capital Outlay	192,186	
Other Uses		
Operating Transfers Out		
Interfund Transfers	42,650	14,200
Intergovernmental Transfers	960,990	
Total Expenditures and Other Uses	1,622,392	194,407
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	62,086	(70,387)
Fund Balances - January 1	130,147	108,076
Fund Balances - December 31	<u>\$ 192,233</u>	\$ 37,689

		В
Fiduciary	Tota	
Fund Type	(Memorand	
Expendable	December 31,	
Trust	1987	1986
\$	\$1,191,579	\$1,078,108
÷	168,755	209,675
	97,961	82,913
	2,880	12,073
4,151	128,374	110,622
	153,100	50,271
	70,000	
4,151	1,812,649	1,543,662
	133,968	108,942
	26,868	30,347
	306,367	173,435
	57,864	53,399
	19,034	18,901
	2,483	1,023
	32,269	34,887
	16,667	26,667
	11,253	25,121
	192,186	15,276
96,167	153,017	50,787
	960,990	902,391
_96,167	1,912,966	1,441,176
		and the second designed
(92,016)	(100,317)	102,486
92,016	330,239	227,753
¢ _0_	6 220 022	\$ 330 230
<u>\$ -0-</u>	<u>\$ 229,922</u>	<u>\$ 330,239</u>

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

EXHIBIT C TOWN OF ALSTEAD 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, 1987

	General Fund		
			Variance Favorable
	Budget	Actual	(Unfavorable)
Revenues			
Taxes	\$1,181,245	\$1,191,579	\$ 10,334
Intergovernmental Revenues	119,396	120,858	1,462
Licenses and Permits	66,000	97,961	31,961
Charges For Services	250	2,880	2,630
Miscellaneous	65,000	92,033	27,033
Other Financing Sources			
Operating Transfers In	105,000	109,167	4,167
Proceeds of Long-term Notes	70,000	70,000	
Total Revenues and Other Sources	1,606,891	1,684,478	77,587
Expenditures			
General Government	134,433	133,968	465
Public Safety	33,750	26,868	6,882
Highways, Streets, Bridges	182,000	153,649	28,351
Sanitation	60,000	57,864	2,136
Health	20,160	19,034	1,126
Welfare	10,000	2,483	7,517
Culture and Recreation	4,685	4,780	(95)
Debt Service			
Principal	16,667	16,667	
Interest	28,906	11,253	17,653
Capital Outlay	236,624	192,186	44,438
Other Uses			
Operating Transfers Out			
Interfund Transfers	4,000	42,650	(38,650)
Intergovernmental Transfers	960,990	960,990	
Total Expenditures and Other Uses	1,692,215	1,622,392	69,823
Excess of Revenues and Other Sources	1 05 000	CO 0000	
Over (Under) Expenditures and Other Uses	(85,324)	62,086	147,410
Fund Balances - January 1	130,147	130,147	
Fund Balances (Deficit) - December 31	<u>\$ 44,823</u>	<u>\$ 192,233</u>	<u>\$147,410</u>

Special Revenu			Totals (Memorandum O	the second s
	Variance			Variance
	Favorable			Favorable
Budget <u>Actual</u>	<u>(Unfavorable)</u>	Budget	Actual	<u>(Unfavorable)</u>
s s	s	\$1,181,245	\$1,191,579	\$ 10,334
13,000 47,897	34,897	132,396	168,755	36,359
		66,000	97,961	31,961
		250	2,880	2,630
32,190	32,190	65,000	124,223	59,223
43,933	43,933	105,000	153,100	48,100
43,333	43,333			40,100
		70,000	70,000	
13,000 124,020		1,619,891	1,808,498	188,607
		134,433	133,968	465
		33,750	26,868	6,882
152,718	(152,718)	182,000	306,367	(124, 367)
2027120	(200//20/	60,000	57,864	2,136
		20,160	19,034	1,126
		10,000	2,483	7,517
27,489	(27,489)	4,685	32,269	(27,584)
21,403	(2/, 405)	4,000	52,205	(27,304)
		16,667	16,667	
		28,906	11,253	17,653
		236,624	192,186	44,438
13,000 14,200	(1,200)	17,000	56,850	(39,850)
	(1,200)		960,990	960,990
13,000 194,407	(<u>181,407</u>)	1,705,215	1,816,799	(<u>111,584</u>)
(70,387)	(70,387)	(85,324)	(8,301)	77,023
108,076 _108,076		238,223	238,223	
\$108,076 \$ 37,689	(<u>\$ 70,387</u>)	<u>\$ 152,899</u>	<u>\$ 229,922</u>	<u>\$ 77,023</u>

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

EXHIBIT D TOWN OF ALSTEAD Statement of Revenues, Expenditures and Changes in Fund Balance All Nonexpendable Trust Funds For the Fiscal Year Ended December 31, 1987

	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>	Total (<u>Memorandum Only)</u> December 31, <u>1986</u>
Operating Revenues Interest and Dividends New Funds	\$ 13,670	\$ 13,817 2,577
Total Operating Revenues	15,770	16,394
Operating Expenses Support of Schools Town History Cemeteries and Other	569 500 7,295	686 466 <u>6,938</u>
Total Operating Expenses	8,364	. 8,090
Operating Income	7,406	8,304
Nonoperating Revenues (Expenses) Operating Transfers In Operating Transfers Out	1,200 (1,283)	(1,271)
Net Income	7,323	7,033
<u>Fund Balance - January 1</u>	_164,450	157,417
Fund Balance - December 31	<u>\$171,773</u>	<u>\$164,450</u>

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

EXHIBIT E TOWN OF ALSTEAD Statement of Changes in Financial Position All Nonexpendable Trust Funds For the Fiscal Year Ended December 31, 1987

	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>	Total (Memorandum Only) December 31, 1986
<u>Sources of Working Capital</u> <u>Operations</u> New Funds Interest and Dividends Operating Transfers In	\$ 2,100 13,670 1,200	\$ 2,577 13,817
Total Sources of Working Capital	16,970	16,394
<u>Uses of Working Capital</u> Support of Schools Town History Cemeteries and Other Operating Transfers Out	569 500 7,295 1,283	686 466 6,938 <u>1,271</u>
Total Uses of Working Capital	9,647	9,361
Net Increase In Working Capital	<u>\$ 7,323</u>	<u>\$ 7,033</u>
Elements of Net Increase (Decrease) In Working Capital Cash Investments Due To Other Funds	(\$ 61) 8,484	\$ 5,894 39

(1, 100)

\$ 7,323

1,100

\$ 7,033

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

Due From Other Funds

Net Increase In Working Capital

EXHIBIT A-1 TOWN OF ALSTEAD General Fund Statement of Estimated and Actual Revenues For the Fiscal Year Ended December 31, 1987

REVENUES	Estimated	Actual	Over (Under) <u>Budget</u>
Taxes			
Property	\$1,155,135	\$1,155,394	\$ 259
Resident	11,110	12,110	1,000
Yield		6,763	6,763
Land Use Change		2,833	2,833
Interest and Penalties on Taxes	15,000	14,479	()
Total Taxes	1,181,245	1,191,579	10,334
Intergovernmental Revenues			
State			
Shared Revenue	24,512	24,512	
Reimbursement a/c State-Federal Forest Land		133	(10)
Business Profits Tax	46,079	46,079	
Highway Block Grant	48,662	48,662	1 470
Other Reimbursements	110 306	1,472	$\frac{1,472}{1,462}$
Total Intergovernmental Revenues	119,396	120,858	402
Licenses and Permits			
Motor Vehicle Permit Fees	65,000	96,685	31,685
Dog Licenses	900	892	(8)
Business Licenses, Permits and Fees	100	384	284
Total Licenses and Permits	66,000	97,961	31,961
Charges For Services			
Income From Departments	250	630	380
Dump Fees		2,250	2,250
Total Charges For Services	250	2,880	2,630
Miscellaneous Revenues			
Interests on Deposits	15,000	12,279	(2,721)
Income From Trust Funds	50,000	77,621	27,621
Insurance Dividends		1,790	1,790
Other		343	343
Total Miscellaneous Revenues	65,000	92,033	27,033

EXHIBIT A-1 (Continued) TOWN OF ALSTEAD General Fund Statement of Estimated and Actual Revenues For the Fiscal Year Ended December 31, 1987

REVENUES	<u>Estimated</u>	Actual	Over (Under) Budget
Other Financing Sources			
Proceeds of Long-term Notes Operating Transfers In Special Revenue Fund	70,000	70,000	
Revenue Sharing Fund	13,000	13,000	
Withdrawals From Capital Reserve Fund	92,000	96,167	4,167
Total Other Financing Sources	175,000	179,167	4,167
Total Revenues and Other Sources	1,606,891	\$1,684,478	\$77,587
Fund Balance Used To Reduce Tax Rate	40,000		
Total Revenues and Use of Fund Balance	\$1,646,891		

EXHIBIT A-2 TOWN OF ALSTEAD General Fund Statement of Appropriations, Expenditures and Encumbrances For the Fiscal Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987
General Government		
Town Officers' Salaries	S I	S
Town Officers' Expenses	i	41,000
Election and Registration Expenses	i	
Cemeteries	1,400	2,500
General Government Buildings		9,000
Planning and Zoning		1,693
Legal Expenses		5,000
FICA, Retirement & Pension Contributions		7,000
Insurance		52,000
Overlay		14,840
Total General Government	1,400	133,033
Public Safety		
Police Department		11,000
Fire Department		21,100
Civil Defense		1,650
Total Public Safety		33,750
Highways, Streets, Bridges		
General Highway Department Expenses	25,000	150,000
Street Lighting		7,000
Total Highways, Streets, Bridges	25,000	157,000
Sanitation		
Solid Waste Disposal		60,000
Health		
Health Department		20,160
Welfare		
General Assistance		10,000
Culture and Recreation		
Parks and Recreation		4,500
Patriotic Purposes		185
Total Culture and Recreation		4,685
Debt_Service		
Principal of Long-term Notes		16,667
Interest Expense - Long-term Notes		2,906
Interest Expense - Tax Anticipation Notes		26,000
Total Debt Service		45,573

A-2 (1)

Expenditures Net of Refunds	Encumbered To 1988	(Over) Under <u>Budget</u>
\$ 37,241	\$ 5,000	{ \$ (1,241)
1,166 32,681 2,031 6,823 4,397 38,205 11,424	1,400	{ 1,334 (23,681) (338) (1,823) 2,603 13,795 _3,416
133,968	6,400	(5,935)
9,433 16,949 <u>486</u> 26,868		1,567 4,151 <u>1,164</u> 6,882
147,663 5,986 153,649		27,337 <u>1,014</u> <u>28,351</u>
57,864		2,136
19,034		1,126
2,483		7,517
4,595 <u>185</u> <u>4,780</u>		(<u>95</u>)
16,667 2,906 <u>8,347</u> 27,920		<u>17,653</u> <u>17,653</u>

EXHIBIT A-2 (Continued) TOWN OF ALSTEAD General Fund Statement of Appropriations, Expenditures and Encumbrances For the Fiscal Year Ended December J1, 1987

	Encumbered From 1986	Appropriations
Capital Outlay Fire Department Equipment		105,700
Town Garage Construction	18,924	112,000
Total Capital Outlay	18,924	217,700
<u>Operating Transfers Out</u> <u>Interfund Transfers</u> Library Fund Disaster Relief Act Fund		4,000
Intergovernmental Transfers School District Assessment		872,535
County Tax Assessment		88,455
Total Operating Transfers Out		964,990
Total Appropriations	\$45,324	\$1,646,891

Expenditures Net of Refunds	Encumbered To 1988	(Over) Under <u>Budget</u>
53,463 <u>138,723</u> <u>192,186</u>	52,237	(<u>7,799</u>) (<u>7,799</u>)
4,000 38,650 872,535		(38,650)
<u>88,455</u> 1,003,640		(<u>38,650</u>)
\$1,622,392	\$58,637	\$11,186

A-2 (2)

EXHIBIT A-3 TOWN OF ALSTEAD General Fund Statement of Changes in Unreserved - Undesignated Fund Balance For the Fiscal Year Ended December 31, 1987

<u>Unreserved - Undesignated</u> <u>Funá Balance - January 1</u>	\$84,823
<u>Deductions</u> Unreserved Fund Balance Used To Reduce 1987 Tax Rate	<u>40,000</u> \$ 44,823
Additions <u>1987 Budget Summary</u> Revenue Surplus (Exhibit A-1) Unexpended Balance of Appropriations (Exhibit A-2) 1987 Budget Surplus	\$77,587 _11,186
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>	<u>\$133,596</u>

	Shedd PorterTotalsShenorialDisasterMemorialDisasterLibraryRelief ActLibrary1987	56,291 5 33,412 533,043 1,283 1,283 1,283 1,283 1,283	<u>\$7,574</u> <u>\$33,412</u> <u>\$71,101</u>		<u>\$13,412</u>	7,574 377,689 37,689 37,689	
Combining Belance Sheet December 31, 1987	Vilas Arch Pond Shedd Mem Pool Committee Lib	\$14,296 \$11,052 \$6 3,363 11,052 \$6	<u>\$17,659</u> <u>\$11,052</u> <u>\$7</u>		67	$\frac{17,659}{11,652} \qquad \frac{11,052}{11,052} \qquad \frac{7}{7}$	\$17.659 \$11.052 \$7
	Federal Revenue ASSETS	Cash and Equivalents \$1,404 Due From Other Governments Due From Other Funds Due From Others	TOTAL ASSETS	LIABILITIES AND FUND BALANCES	abilities Due To Other Funds	Balances Leserved Designated For Capital Acquisitions Undesignated Total Fund Balances	TOTAL LIABILITIES AND FUND BALANCES \$1.404

EXHIBIT B-1 TOWN OF ALSTEAD Special Revenue Funds Combining Balance Sheet December 31, 1987

EXHIBIT B-2 TOWN OF ALSTEAD Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended December 31, 1987

	Federal Revenue <u>Sharing</u>	Vilas <u>Pool</u>
Revenues Intergovernmental Revenues Local Sources	\$ 319 727	\$ 18,603
Other Financing Sources Operating Transfers In		
Total Revenues and Other Sources	1,046	18,603
Expenditures (See Exhibits B-3 Through B-7)		11,240
Other Uses Operating Transfers Out	_13,000	
Total Expenditures and Other Uses	13,000	_11,240
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(11,954)	7,363
<u>Fund Balances - January 1</u>	13,358	10,296
Fund Balances - December 31	<u>\$ 1,404</u>	<u>\$17,659</u>

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Arch Pond	Shedd Porter Memorial	Disaster	Totals Ye December 31,	December 31,
Committee	Library	Relief Act		1986
\$ 293	\$ 12,567	\$ 47,578	\$ 47,897 32,190	\$104,413 28,522
	5,283	38,650	43,933	5,271
293	17,850	86,228	_124,020	138,206
135	16,114	152,718	180,207	58,222
	1,200	·	14,200	16,787
135	17,314	_152,718	194,407	75,009
158	536	(66,490)	(70,387)	63,197
10,894	7,038	66,490	108,076	44,879
<u>\$11,052</u>	<u>\$ 7,574</u>	<u>\$ -0-</u>	\$ 37,689	<u>\$108,076</u>

EXHIBIT B-3 TOWN OF ALSTEAD Federal Revenue Sharing Fund Statement of Revenues, Expenditures and Changes in Fund Balance For the Fiscal Year Ended December 31, 1987

Revenues Entitlements Interest Income	\$ 319 727
Total Revenues	1,046
Expenditures Highway Maintenance	13,000
Excess of Revenues Over (Under) Expenditures	(11,954)
<u>Fund Balance - January 1</u>	_13,358
Fund Balance - December 31	\$ 1,404

EXHIBIT B-4 TOWN OF ALSTEAD Vilas Pool Fund Statement of Revenues, Expenditures and Changes in Fund Balance For the Fiscal Year Ended December 31, 1987

<u>Revenues</u> Vilas Trust Fund Income Donations Interest Income	\$16,405 1,280 918	
Total Revenues	\$18,6	03
Expenditures Labor and Benefits Dam Improvements Utilities Other	\$ 4,511 6,348 349 <u>32</u>	
Total Expenditures	11,2	<u>40</u>
Excess of Revenues Over Expenditures	7,3	63
Fund Balance - January 1	_10,2	96
Fund Balance - December 31	<u>\$17,6</u>	59

EXHIBIT B-5 TOWN OF ALSTEAD Arch Pond Committee Fund Statement of Revenues, Expenditures and Changes in Fund Balance For the Fiscal Year Ended December 31, 1987

Revenues Interest Income		\$ 293
Expenditures Rubbish Removal Surveying	\$60 	
Total Expenditures		135
Excess of Revenues Over Expenditures		158
<u>Fund Balance - January 1</u>		_10,894
Fund Balance - December 31		<u>\$11,052</u>

EXHIBIT B-6 TOWN OF ALSTEAD Shedd Porter Memorial Library Fund Statement of Revenues, Expenditures and Changes in Fund Balance For the Fiscal Year Ended December 31 1987

Revenues		
Shedd Porter Trust	\$7,870	
Donations	3,160	
New Funds	1,200	
Interest Income	230	
Other	107	
Other Financing Sources		
Operating Transfers In		
Trust Funds	1,283	
General Fund	4,000	
	Contracting of the second s	
Total Revenues and Other Sources		\$17,850
Total Revenues and other Sources		\$17,03V
Expenditures		
Salaries	\$5,849	
Utilities	2,696	
Books and Periodicals	5,092	
Building Maintenance	2,153	
Supplies	248	
Miscellaneous	76	
Other Uses		
Operating Transfers Out Trustees of Trust Funds	1 200	
Trustees of Trust Lunds	1,200	
Total Expenditures and Other Uses		17,314
Excess of Revenues and Other		
Sources Over Expenditures and Other Uses		536
Doutoos over Expenditures and other obes		230
<u>Fund Balance - January 1</u>		7,038
Fund Balance - December 31		\$ 7,574
		the second s

EXHIBIT B-7 TOWN OF ALSTEAD Disaster Relief Act Fund Statement of Revenues, Expenditures and Changes in Fund Balance For the Fiscal Year Ended December 31, 1987

<u>Revenues</u> Intergovernmental Revenues	\$ 47,578	
Other Financing Sources Operating Transfers In General Fund	38,650	
Total Revenues and Other Sources		\$ 86,228
Expenditures Labor Contracted Services Supplies	\$ 2,887 127,908 21,923	
Total Expenditures		152,718
Excess of Revenues and Other Sources Over (Under) Expenditures		(66,490)
Fund Balance - January 1		66,490
Fund Balance - December 31		<u>\$ -0-</u>

EXHIBIT C-1 TOWN OF ALSTEAD Trust Funds Combining Balance Sheet December 31, 1987

ASSETS	<u>Nonexpendable</u>	Total December 31, 1986
Cash and Equivalents Investments, At Cost Due From Others Funds	\$163,422 9,076	\$247,060 9,076 <u>1,100</u>
TOTAL ASSETS	\$172,498	\$257,236

LIABILITIES AND FUND BALANCES

Liabilities Due To Other Governments	<u>\$ 725</u>	<u>\$ 770</u>
<u>Fund Balances</u> Reserved For Endowments Unreserved	171,773	164,450
Designated For Capital Acquisitions Total Fund Balances	171,773	<u>92,016</u> 256,466
TOTAL LIABILITIES AND FUND BALANCES	<u>\$172,498</u>	<u>\$257,236</u>

EXHIBIT C-2 TOWN OF ALSTEAD Fiduciary Fund Types Expendable Trusts Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended December 31, 1987

	Capital Reserve Funds	Total <u>Year Ended</u> December 31, 1986
Revenues Interest Income	\$ 4,151	\$ 6,712
Other Financing Sources Operating Transfers In		30,000
Total Revenues and Other Sources	4,151	36,712
Other Uses Operating Transfers Out	96,167	
Excess of Revenues and Other Sources Over (Under) Other Uses	(92,016)	36,712
<u>Fund Balances - January 1</u>	92,016	55,304
Fund Balances - December 31	<u>s -0-</u>	<u>\$92,016</u>

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

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 selfbalancing 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 the Federal Revenue Sharing, Vilas Pool, Arch Pond Committee, Shedd Porter Memorial Library, and Disaster Relief Act Funds.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

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

All governmental 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

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

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

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not 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.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust 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. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1987, the beginning fund balance was applied as follows:

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Unreserved Fund Balance Used To Reduce Tax Rate	\$40,000
Beginning Fund Balance - Reserved For Encumbrances	45,324
Total Use of Beginning Fund Balance	\$85,324

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, 1987 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1987 is detailed in Exhibit A-2 and totals \$58,637.

F. Cash and Investments

At year end, the carrying amount of the Town's deposits was \$564,125 and the bank balance was \$268,374. Of the bank balance, \$206,042 was covered by Federal depository insurance and \$62,332 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

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. Investments at year end are as follows:

	Carrying Amount	Market Value
Mutual Funds	\$9,076	\$46,535

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

G. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Fall Mountain Regional School District and Cheshire County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

H. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Alstead annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987 was \$14,840 and expenditures amounted to \$11,424.

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.

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.

I. 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.

J. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1987 were as follows:

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Fund	Interfund <u>Receivables</u>	Interfund Payables
General Fund Special Revenue Fund	\$33,412 1,283	\$ 33,412
Totals	\$34,695	\$33,412

The difference of \$1,283 in receivables and payables occurs because of a cash transfer dated December 31 in the Trust Funds, but recorded as an accrual in the Library Fund.

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, 1987.

General Obligation Debt

Long-Term Debt Payable January 1, 1987	\$33,333
New Debt Incurred	70,000
Long-Term Debt Retired	(<u>16,667</u>)
Long-Term Debt Payable December 31, 1987	\$86,666

Long-term debt payable at December 31, 1987 is comprised of the following individual issues:

General Obligation Debt

\$50,000 1985 Bridge Reconstruction and Highway Equipment Notes due in annual installments of \$16,666 through	
December 10, 1988; interest at 8.5%	\$16,666
\$70,000 1987 Fire Apparatus Notes due in annual installments on \$14,000 through	
November 13, 1992; interest at 8.5%	70,000
Total	\$86,666

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest payments, are as follows:

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Annual Requirements To Amortize Long-Term Debt

Fiscal Year Ending General Obligati			n Debt	
December 31	Principal	Interest	Total	
1988	\$30,666	\$ 7,388	\$ 38,054	
1989	14,000	4,760	18,760	
1990	14,000	3,570	17,570	
1991	14,000	2,380	16,380	
1992	14,000	1,193	15,193	
Totals	\$86,666	<u>\$19,291</u>	<u>\$105,957</u>	

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - 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 Nonexpendable Trust Funds at December 31, 1987 are detailed as follows:

	Nonexper	Nonexpendable	
Purpose	Principal	Income	
Warren Monument Fund	\$ 5,262	\$ 486	
Kimball Library Fund	2,465		
Carpenter Library Fund	500		
C. F. Warren Library Fund	5,650		
Cemetery Trust Funds	79,542	33,291	
Wills and Smith			
Cemetery and School Funds	510		
The Maybelle H. Still			
Memorial Fund - Town History	13,715.	22,959	
Whitton Endowment Library Fund	7,363	30	
Total Nonexpendable	\$115,007	\$56,766	

On January 3, 1985, the Bellows Falls Trust Company was appointed Successor Trustee of the Charles N. Vilas Trust to act in place and stead of Citibank, N.A. and United States Trust Company. The book value of the trusts as reported by the bank at December 31, 1987 is \$1,238,354, while the market value is listed at \$1,369,869. The reports of the Bellows Falls Trust Company were not examined by Carri Plodzik Sanderson Professional Association.

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SCHEDULE I TOWN OF ALSTEAD Summary of Town Clerk's Account For the Fiscal Year Ended December 31, 1987

Motor Vehicle Permits Issued	\$96,685
Dog Licenses and Penalties Town's Share State's Share	\$ 782 10 892
Filing Fees	6
Total Collections	<u>\$97,583</u>
Remittances To Treasurer Motor Vehicle Permit Fees Dog Licenses and Penalties Filing Fees	\$96,685 892 6

Total Remittances To Treasurer

\$97,583

SCHEDULE II TOWN OF ALSTEAD Trust Funds Summary of Principal, Income and Investments For the Fiscal Year Ended December 31, 1987

	Principal		
	Balance		Balance
	January 1,	Additions	December 31,
Fund	1987	(Withdrawals)	1987
Cemetery Trust Funds			
Perpetual Care	\$ 77,442	\$ 2,100	<u>\$ 79,542</u>
Library Funds			
Kimball Fund	2,465		2,465
Carpenter Fund	500		500
C. F. Warren Fund	5,650		5,650
Whitton Endowment Fund	6,163	1,200	7,363
Total Library Funds	14,778	1,200	15,978
	And a state of the		
School and Other Funds			
Warren Monument and School Fund	5,262		5,262
Kingsbury School Fund	606		606
Wells and Smith			
Cemetery and School Funds	510		510
Maybelle H. Still	13 715		13 715
Memorial Fund - Town History Total School and Other Funds	$\frac{13,715}{20,093}$		$\frac{13,715}{20,093}$
Total School and Other Funds	20,093		20,095
Capital Reserve Funds			
Highway Equipment	10,000	(10,000)	
Town Garage	64,214	(64, 214)	
Total Capital Reserve Funds	74,214	(74,214)	
Totals	\$186,527	(\$70,914)	\$115,613
	a provide provide and		

	Inc	come		Balance of
Balance January 1, 1987	Earned During Year	Expended During Year	Balance December 31, 1987	Principal and Income <u>December 31, 1987</u>
<u>\$31,003</u>	<u>\$ 9,492</u>	<u>\$ 7,204</u>	<u>\$33,291</u>	<u>\$112,833</u>
<u>62</u> 62	258 52 549 <u>423</u> 1,282	$ 258 \\ 52 \\ 549 \\ \underline{455} \\ \underline{1,314} $	<u> </u>	2,465 500 5,650 <u>7,393</u> 16,008
579 164	476 55	569 100	4 86 119	5,748 725
14	46	60		510
<u>21,085</u> 21,842	<u>2,374</u> 2,951	<u> </u>	<u>22,959</u> <u>23,564</u>	<u>36,674</u> <u>43,657</u>
170 <u>17,632</u> <u>17,802</u>	631 	801 <u>21,152</u> <u>21,953</u>		
<u>\$70,709</u>	\$17,876	<u>\$31,700</u>	<u>\$56,885</u>	<u>\$172,498</u>

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	Fisca.	l Year Ended	Fiscal Year Ended December 31, 198/				
		- DR.	1				
	•		• • • • • • • • • • • • • • • • • • • •	Levies Of	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	• • • • • • • • • •	•
Uncollected Taxes - Beginning of Fiscal Year		1987	1986	1985	1984	1982	1981
Property Taxes \$\$ Resident Taxes Yield Taxes			\$214,923.92 2,910.00 668.50	250.00 182.10	10.00	10.00	10.00
Taxes Committed to Collector Property Taxes Resident Taxes Land Use Change Taxes Yield Taxes	1,155,082.00 12,080.00 2,833.00 3,877.94	082.00 080.00 333.00 377.94	189.00 30.00				
Overpayments a/c Property Taxes			387.92				
Interest Collected on Delinquent Property Taxes		8.00	13,596.81				
Penalties collected on Resident Taxes		49.00	195.00	2.00			1.00
TOTAL DEBITS \$	1,173,929.94	929.94	232,901.15	434.10	10.00	10.00	00.11

TAX COLLECTOR'S REPORT Fiscal Year Ended December 31, 1987

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TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1987

- CR. -

	0 0 0 0 0 0 0 0 0		Ievies Of	ies Of			
Remittances to Treasurer During Fiscal Year	1987	1986	1985	1984	1982	1981	
Property Taxes \$ Resident Taxes Yield Taxes	628,350.99 8,260.00 2,807.37	215,179.84 1,950.00 632.00	20.00			10.00	
Land Use Change Taxes Penalties on Resident Taxes	8.00 49.00	192.04C. CL	2.00			1.00	
Abatements Made During Year							
Property Taxes Resident Taxes Yield Taxes	526.00 900.00 35.77	321.00 600.00	130.00	10.00	10.00		
Uncollected Taxes- As Per Collector's List							
Property Taxes Resident Taxes Yield Taxes	526,205.01 2,920.00 1,034.80	390.00 36.50	100.00 182.10				
TOTAL CREDITS	1,173,929.94	232,901.15	434.10	10.00	10.00	11.00	

	MARY OF TAX SALES Year Ended Decem		
	- DR		
	Tax Sales on A	ccount of Levies o	of
	1986	1985	Previous years
Balance of Unred. Tax Beg. Fiscal Year	es \$	2,548.94	2,787.37
Taxes Sold to Town Current Fiscal Year	26,916.21		
Interest Collected After Taxes	28.83	208.44	175.42
Redemption Costs	136.80	51.30	34.20
TOTAL DEBITS	27,081.84	2,808.68	2,996.99
	- CR		
Remittances to treasu During Year	rer		
Redemptions	6,045.46	1,885.98	91.65
Interests & Costs After Sale	165.63	259.74	209.62
Deeded to Town During Year			2,695.72
Unred. Taxes - End of Fiscal Year	20,870.75	662.96	
TOTAL CREDITS	27,081.84	2,808.68	2,996.99

SELECTMEN'S REPORT

In 1987 we were again faced with flooding problems. The flood disaster was not as extensive as in 1986; but, it just compounded the existing remaining work from the 1986 flood. The bridge on Pine Cliff road was not repaired due to another problem that developed - namely the dam. We were informed by engineers that no major work should be done in close proximity to the dam as it should be repaired. The State is considering taking over the dam at this time and it is our opinion that it would be in the best interest of the town for this to occur. Let us all hope that we do not encounter another severe flood this year so that we can do other road projects that have had to be neglected due to two years of floods.

The zoning issue/gravel pit generated much controversary in town. It was unfortunate that it also created some hard feelings. We felt that it would not be in the best interest of the town for us to take a stand as we realized regardless of the outcome that we would have to work with all individuals pro and con. It is our hope that all will work together in the best interest of the town and that any wounds will be healed.

The steeple of The Maybell Still Memorial Building had to be removed. It was extremely hazardous. This was totally unexpected to the committee and they presented us with this information in the Fall of 1987. We had no choice but to have it removed. A committee is studying alternatives on the repair and/or replacement.

Finally we have a town garage. There is still some work to be completed and we therefore have had to ask for additional funds.

We plan to finish the work on Slade Hill this year. We have asked for a special appropriation for this project.

There were some more revisions mandated by the government in regards to the flood plain ordinance. Due to all the changes in the past years they recommended that it would be better to repeal the existing ordinance and adopt the revised one. We request your support for the revised ordinance.

We again ask for your assistance in filling some key positions. We especially need a health officer. If anyone would be interested in this position or any others please contact the Selectmen.

We wish to thank everyone who as assisted us on committees and boards.

Respectfully submitted, Gloria Seddon James O'Brien Betty Woodell

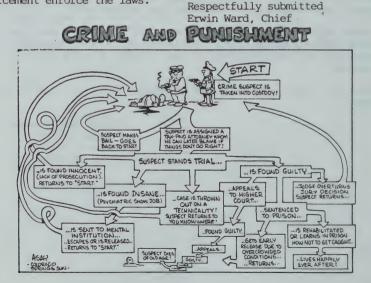
ALSTEAD POLICE REPORT

This police report gets to be pretty repetitious, especially when it's been written by me for so many years. I'm not sure that you want to continue hearing about how many DWI cases I had in court or how many accidents were investigated during 1987. So, this report will be a little different. I pass on to you some of my personal thoughts of our judicial system and would welcome your ideas and comments.

What has gone wrong in our system that seems to care more about individual rights than bringing criminals to justice? Do you believe that prisoners who have served 1/3 of their sentence are rehabilitated? Do you think programs such as "Say No to Drugs" and education on drug use are going to halt the use of it?

I am not convinced that we can halt drug use or crime until the American society changes their entire mode of living. How can we possibly expect our kids in school to believe and live by the Ten Commandments when our newspaper headlines and the TV are constantly focused on sex, booze, drugs or monetary scandals involving our heads of government, or hopeful candidates, our movies and sports idols and even our religious sect. I believe in adults setting a good example and individuals being responsible for their actions and strict enforcement of the law with severe punishment if the laws are broken. We should not hesitate or feel guilty about punishing those who violate the basic rules of our civilized existance. Getting tougher with all criminals in order to convey the message that society will not tolerate such behavior, seems to me, is a straight-forward stategy for reducing crime. After all - what makes the speeder stop speeding? Enforcement - not the sign saying 30 MPH.

I also believe that the disruption of family and community ties, as well as extreme poverty, play a role in crime, but since our society is plagued by all of these things, the concern for crime is even greater. I feel strongly that some of the procedures followed in the criminal courts should be changed. Legal loopholes should be removed and harsher sentences should be imposed. Lets let law enforcement enforce the laws.



ROAD AGENT REPORT

After deciding not to, I was convinced by a few to pay my thirteenth dollar for the office of Road Agent. Mrs. Seddon and I have both been around for twelve years. She has decided to end her services to the town and I feel she has done a good job. During her terms, she has worked with nine different Selectpersons, but the same Town Clerk. I am glad, along with many others that Roberta Young signed up for another three year term. Thank you.

Most of this year was spent on flood work of the '86 & '87 floods. This left some of the general maintenance far behind.

I know most of the feelings of the "Slade Hill Issue" and I do support the Article to finish graveling and paving the graveled portion. I did "push" to get the TRA money spent on that part, some years ago, as the Selectmen and I realized it was in need of rebuilding. Moving the ledge was an expensive project as is the paving to be done.

There wasn't any time or money for any tarring or mowing this year. Clifford Clark did some hand mowing on various corners. A few culverts were put in or relayed that weren't flood related. If they were on your road, you probably noticed. Underdrain pipe and stone backfill for better drainage, was placed on the Hill Road, with much more needed, along with resurfacing and some parts rebuilding. As you bump over this road, you probably don't need to be told.

With only one flood project left, plans are to have everything completed in early summer. The two - way radios are far handier than I had realized, saving time, money and giving reassurance for myself and my drivers. The two new "part timers" are working out well this year and I am very happy with them. Thank you.

As present road agent, I appreciate the new town garage, although not in use yet. It has been a battle, as the committee knows. I think time and a combined effort will cure all the problems.

For the twelfth time, thank you all for the assistance.

Respectfully submitted, Ken Winham

EXPENSES OF THE ROAD AGENT

George Garland - Labor	\$ 7,785.50
Wayne Ring - Labor	17,144.50
Kenneth Winham - Labor	17,273.50
Jody Burroughs - Labor	49.50
Aime Bellavance & Sons - Trking. Chloride	741.74
Atlantic Tool - Tools & Press	1,000.00
B & B Chain - Tire chains & Shovels	1,179.90
Baker Plumbing & Heating - Gravel	23,024.75
R. L. Balla - Gravel & Equipment	112,972.25
Louis Beauchaine - Gravel	112.00
Bergevin Truck Sales - Parts	17.30
Burtco - Culverts	2,781.66
C & L Petroleum - Gas & Oil & Fuel	8,515.59
F. Carman - Grader	140.00

EXPENSES OF THE ROAD AGENT (CONT.)

Cheever Tire Service - Tires Clark's Trucking - Trucking Contech Const. Prod Culverts	\$ 159.60 18,387.60
Bob Davis Trucking - Trucking	8,273.31
Firestone Stores - Tires	9,775.00
Fuller Machine - Machine Work	9.00
George Garland - Gravel	2,703.00
General Chemical Corp Chloride	5,406.00
Goss Tire - Tires for GMC	873.64
Granite State Malco Sales - Supplies	72.35
Hydraulic Jack Service - Plow parts	40.00
International Salt Co Road salt	2,121.72
R.N. Johnson - Misc. Parts	87.24
Johnson Motor Parts - GMC Parts	6.08
Jordon Milton - Grader parts & edges	849.39
Keene Agway - Seed, rakes, etc.	86.90
Kelton Motors - GMC Parts	248.01
Kmiec's Garage - Parts & Repairs	921.15
Roger E. Martin - Welding	80.00
N.H. State Prison - Raod signs	1,413.56
N.H. Welding Supply - Oxygen & Acetelene	177.57
No. Walpole Supply - Underdrain pipe	390.00
Rodman Trk Parts - Int. Parts	109.85
Rouse Enterprises - GMC Repairs	843.50
Sanel Auto Parts - Parts & Supplies	323.17
Spencer Brothers - Ford Parts	103.58
St. Johnsbury Trk Freight on edges	76.32
TST Equipment - Hydraulic's for Ford 850	190.57
Tri-State Equipment - Brake parts - F850	650.95
Twin State Truck - Repairs F-950	1,045.04
Washer Radiator & Glass - Repairs on GMC Arthur Whitcomb - Underdrain Pipe	620.85
Frank Whitcomb - Sand, gravel, cold patch	23,925.34
Wiggins Concrete - Underdrain pipe	315.70
Max Wing - Trk Parts - F850	150.00
K. H. Windham Trk Backhoe & Trucking	16,000.00
Donald Wood - Gravel	804.00
Richard Woodbury - Trking. & gravel	667.00
interest interest in the second	00,100

MUCH OF THE ABOVE IS FLOOD RELATED TO THE 1986 & 1987 FLOODS.

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ALSTEAD RESCUE REPORT

This past year the squad was kept busy responding to 56 emergency calls plus our monthly meetings and training sessions.

We have added two new members to the squad, bringing our membership up to a total of 10. Our newest members, James Fowle and Meredith Thompson, are currently taking the EMT course in Keene. Two of our members took the refresher course.

Warren Campbell and Glen Moore put a bench in the back of the truck to store our backboards in. This can also be used to put patients on out of bad weather while care is being admisistrated.

If you need help, whether it be fire, rescue or police REMEMBER the number to call is 352-1100.

Respectively Submitted Delinda Campbell, Captain

FORESTRY REPORT

During the last fire season, Acworth had the only brush fire that Alstead responded to.

This spring, the forestry truck will be in service. To do this, a few more dollars are needed, such as tires, watertank and the truck painted.

Last Fall the canvas top was replaced with a metal cab top. Rick Crawford did a nice job! Batteries were bought and two tires to replace the old army tires.

This year, I am asking for a new forestry radio to replace my personal radio, I bought many years ago. The Forestry Dept. has not asked for much over the past years and I hope you will support our needs.

For this past year, the Forestry Dept. wants to thank one and all in the prevention of brush, grass and forest fires. If you need to burn brush, grass or leaves, PLEASE get a fire permit, it's free and it's also the LAW. The fire permit program the State has, helps prevent forest fires by controlling when you burn. The permit can be obtained from your Forest Fire Warden or Carrol "Timer" Hatch.

I'm personally looking forward to an uneventful 1988 Forest Fire Season.

SMOKEY SAYS " PLEASE PREVENT FOREST FIRES."

Forest Fire Warden Warren Campbell

P.S. To report a fire or emergency call - 352-1100

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YEARLY REPORT OF THE DOG CONSTABLE

A total of 223 dogs were licensed this year. From late December, 1986 to mid-December, 1987, there were 80 complaints received and handled in one manner or another with 18 trips being made to the Monadnock Region Humane Society in Swanzey. All of these dogs were picked up without any identification of any kind.

A court appearance solved one problem and numerous warnings were issued. Of the 18 dogs taken in, 4 were claimed by owners, 13 were adopted into new families and 1 was put to sleep for medical reasons.

Due to the recent confirmed case of rabies in a dog in Alstead, I am asking everyone who has not done so to **PLEASE** bring your pet's rabies vaccination up to date and **PLEASE** license them so we may have an accurate record in the event of any future emergency of this kind. This goes to show that **IT CAN HAPPEN IN OUR TOWN.**

A Rabies Clinic has been tentatively scheduled for April 23 from 1:00 to 2:00 p.m. at the Town Hall. It will be extremely well advertised!

Neil Swift

REPORT OF THE EMERGENCY MANAGEMENT DIRECTOR

1987 was less eventful than the previous year, as we did not experience the violent weather conditions, and we were better prepared to meet the challenges should they have occurred.

The portable two-way radio was delivered and tested. The Emergency Management Office now has direct communications with the Highway Department to expedite their services if needed in time of emergency. Excellent pricing from Motorola Communications permitted a respectable sum to be returned to the general fund.

The radiation monitoring instruments have been tested and calibrated in accordance with the directives of the N.H. Emergency Management Office.

Respectfully Submitted

H. Doug Bays, Director Alstead Emergency Management

REPORT OF FIRE CHIEF

The department responded to 41 emergency calls this past year, detailed as follows:

Car Fires	3	Tractor Fires	2
Chimney Fires	2	Brush Fires	3
Flooded oilburner	1 .	Auto accidents	10
Public assist.	4	Propane leak	1
Mutual Aide	5	Structure Fire	2

Drills have been held monthly, as well as several members attended Meadowood Fire School becoming certified in different areas of Fire Fighting.

I would like to thank everyone for the support they have given The Alstead Fire Dept. this past year.

Respectfully submitted George Whipple, Fire Chief

PLANNING BOARD

In addition to the usual business of reviewing subdivision applications the Planning Board has focused its efforts this year on developing a zoning ordinance to present to the voters for consideration. With the assistance of the Zoning Board of Adjustment, the Conservation Commission, and many concerned individuals, an ordinance is being drafted which will hopefully be tailored to the needs and wishes of the Alstead residents. After spending several months collecting input from residents we have been working with a Planning Consultant to finalize the content of a draft copy, which will be circulated for public input before being put into a final form. Despite our best efforts, it was impossible to have an ordinance ready for consideration at the March town meeting. It will be presented at a special town meeting at the earliest possible date. The Interim Zoning Ordinance adopted at a special town meeting in 1987 will remain in effect until then.

The Planning Board wishes to thank all of those individuals who have taken the time and effort to assist us in formulating a zoning ordinance.

Peter Rhoades Julie Stevens Tim Noonan Bud Ross Kathy Miller Torrey Greene

ZONING BOARD OF ADJUSTMENT

In October of 1987, the Town adopted Interim Zoning, an emergency land-use measure designed to put temporary zoning in place in order to give the Planning Board and residents time to tailor a specifically designed ordinance.

Under the Interim Zoning, all land is classified as residental/agricultural use. Commercial, industrial and business uses may be allowed upon the issuance of a special exception by the Zoning Board of Adjustment, if certain criteria, as spelled out in the Interim Zoning, are met.

The Zoning Board of Adjustment's responsibility lies in three areas: to hear and decide appeals from administrative decisions, to determine the applicability and grant approval of a special exception, and to authorize, in appropriate cases, responsibility in mind, the newly appointed members, Patricia Adams, Judi Ryner, James Stone, Peter Vos, David Young, and Peter Koson and Michael Rogers as alternates, began three months of intensive training, reviewing ZBA ordinances from other towns, meeting with members of various boards from Alstead and other towns, studying the ZBA handbook, Interim Zoning and other pertinent documents. The Board of Adjustment finalized and accepted its own Rules of Procedure, Application Forms, Checklist and Guidelines for Applicants in February, meadying itself for official business and setting its regular monthly meeting on the fourth Thursday of the month.

The Members of the ZBA wish to thank the Selectmen, the Planning Board and residents of the Town for their support and encouragement which have helped to make our period organization smooth and complete. The Board looks forward to serving the best interests of the community and its residents.

Respectfully submitted Judi Ryner, Chairman

REPORT OF TRUSTEES OF TRUST FUNDS

Fertilizer was applied to areas of need in all cemeteries and some areas were reseeded in an effort to have better grass cover.

A project to straighten fallen and leaning grave stones was started and will continue this summer.

The new gates for West, Pine Grove and Alstead Center cemeteries have been constructed and will be installed as soon as the frost is out of the ground.

Work on the map of Pine Grove cemetery is nearing completion. We have recieved a partial map of West cemetery from Mr. Heman Chase and we will add to it as time permits. Alstead Center cemetery had many requests for new lots and a map will be started in the near future.

New lots acquired and perpetual care established in 1987.

Kathryn M. Porter	\$100.00
Fred G. & Thelma Porter Sr.	200.00
Lori M. W. & Kevin M. Haverty	100.00
Ralph H. & Mae E. Merrill	200.00
John Castellano	400.00
Stanley N. & Alberta M. Fontaine	200.00
Richard A. & Betty A. Minard	500.00
Henry J. & Alice E. Reimers	300.00
Jeffery & Marie Bender	100.00

Lots are available and may be acquired by contacting Richard Clark (cemetery commissioner) at 835-6814.

Respectfully submitted,

Bruce A. Bellows Reginald Clark Marie Bender

Trustees of Trust Funds

VILAS POOL REPORT

Under the able management of Tina Smith and with the co-operation of the weather, Vilas Pool had a successful season. There was an every day population of about forty youngsters plus family groups dropping in for shorter periods of time. Family reunions, wedding receptions, picnics, meetings and dances accounted for greater use of the facility.

It was not possible to put up the diving boards because of insurance coverage. Instead, a dock was put on the west side of the pool which added to the swimming equipment. The raft and "kiddie" beach were also in great demand. New picnic tables and new horseshoe pits were constructed. The bell tower and the Ladie's room have new coats of paint. A new ping pong table was used many hours.

Thanks to the efforts of the Second Congregational Church Men's Fellowship and many individuals who contributed funds, it was possible to order three rowboats with oars from the FMRHS Industrial Arts classes.

Plans for the future include a restoration of the Men's Building, repair of the chain link fence, and painting of the bridge to retard rust deterioration. Long term plans include restoration of the entire area so that the park will be able to be recorded with the National Register of Historic Places.

> Vilas Pool Committee Julie Brown Rick Pelletier Bud Ross Erwin Ward Priscilla Watson Betty Woodell

ALSTEAD CONSERVATION COMMISSION

In its first full year, the Conservation Commission has been involved in a variety of activities designed to meet its mandated responsibilities, including:

- Regular monthly meetings to identify local conservation issues, to provide information and support for the Planning Board, and to better inform the members by utilizing available resources and agencies such as the Cheshire County Conservation District Office.
- Development of a wetlands ordinance draft for the Planning Board's use in permanent zoning.
- Work with volunteers to clear a trail to Pratt's Rock, to make signs, and to conduct a fall dedication of the land gift which provides the town's residents with a beautiful scenic picnic area.
- 4. Monitoring of a large Alstead Center logging operation, with identification of violations of environmental laws which resulted in reparation for damages and corrective work such as reseeding and culvert construction.
- Investigation of several dredge and fill permit applications filed with the Selectmen and the New Hampshire Wetlands Board.
- 6. Planting of five maples along Millot Green.

The Commission's Plans for the coming year include:

- With the help of the Trust for New Hampshire Lands, application to the state Land Conservation Investment Program for matching funds to protect environmentally critical Alstead land. Our first step will be to establish a task force of interested citizens to identify these areas worthy of protection and to contact sympathetic landowners.
- Scheduling of public informational and discussion meetings in connection with issues of recycling and solid waste disposal.
- 3. Planting of additional trees along Millot Green.

The Commission has been enthusiastic in focusing attention on Alstead's own conservation and environmental issues and earnestly seeks participation of other residents in activities dealing with local resource concerns.

Respectfully submitted,

Ben Allison, Chair Bob Brown Janet Brown Elliot Burch, Secretary Claude Dumont Mildred Jaynes Ruth Keddy

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ALSTEAD BICENTENNIAL COMMITTEE

Bicentennial of the United States Constitution

Alstead was chosen as a "designated town" for special observances of the 200th birthday of the U.S. Constitution, and early this year, the Alstead Bicentennial Community Committee had a list of projects that seemed like a super-human ambition for a small town.

A great deal of work and high morale during the entire year has worked wonders on the list. It has been <u>all</u> completed. Accomplishments include:

- --A booklet, "Alstead Past and Present"
- --Copying the works of Rev. Seth S. Arnold, early minister of Alstead
- --Arranging a band concert on Milot Green
- --Arranging a parade in September 1987 with ringing of the church bells
- --Arranging a tour of Paper Mill Village and all cemeteries by school children, and having them make pillows of historic sites of Alstead
- --Sponsoring an essay contest on the lives of our Founding Fathers
- --Copying the early muster rolls of Alstead, and offering copies for sale at the Historical Society
- --Holding an Open House at the Historical Society, with early documents on view
- --Offering lessons in gravestone rubbings of Revolutionary graves to interested students
- --Arranging a Church Supper and Historical Fashion Show at the Third Congregational Church
- --Establishing a Children's Room at the Shedd-Porter Memorial Library, with a poster contest for younger children
- --Recording in booklet form from the history of library service at Alstead, from the time of the "Social Library" established in the First Congreagtional Church
- --Honoring all servicemen and women with a U.S. flag donated by the American Legion and Auxiliary
- --Making a Bicentennial Quilt, for permanent display in Alstead.

Dorothy Walker, Bicentennial Chairman

Reggie Clark Fran Thibault Jane Hutton Library Board of Trustees Elizabeth Shaw

Erma Mason



Steve Blake (photography) Mrs. Ugo Checchi Alstead Historical Soc. Rev. Winn Nelson Ashuelot D.A.R. Am. Heritage Chairman Board of Selectman Ex.Officio



MEHORA NDUM

FROM

Your designated Bicentennial Community Committee Alstead New Hampshire, 1988.

During the past year the American people focused on the Bicentennial of the Constitution through a broad range of program: and events. We tried to create an awareness that our Constitution is a very special document that it has endured successfully for 200 years.

WHY ALSTEAD SHOULD CONTINUE THIS CELEBRATION BEYOND SEFTEMBER 1987.

On June 21 in 1788 two hundred years ago New Hampshire became the important ninth state to ratify by a vote of 57-47 thus making the Constitution the law of the land. John Langdon showed his firm support plying his own expenses and those of Nicholas Gilman as well. Our sister town of Langdon N.H. was named in honor of this man from Portsmouth N.H.

HEAR YE - HEAR YE : In this year of our Lord 1988 the town of Alstead N.H. will be 225 years old. Your Bicentennial Committee would appreciate everyones support as we pay tribute to our founding fathers, and honor the above events in 1988.

> Thank you, Alstead's Community Bicentennial Committe.

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MAYBELLE STILL BUILDING REPORT

It has been apparent for some time that the steeple of the Maybelle Still building was in need of considerable maintenance. Accordingly, the building committee preceeded to obtain a survey of the condition. The survey provided conformation of the fact that the structure from the roof up, was in deed, in a state of structural neglect and disrepair. This condition was corroborated by a second inspection by another firm. In view of this condition, it was decided by the Board of Selectmen, to remove the steeple due to possible culpability on the part of the Town, should the steeple fall and injure persons or property.

The portion remaining on the building now, which includes the clock and bell tower, requires major repairs before a steeple can be installed. Internal repairs required include the following:

1. The floor under the bell, probably replacement using a water tight material to protect the clock below.

2. Replacement of all rotted timbers and other wood members.

3. New screening behind the louvres to keep out birds and bats.

- 4. New ladder from the clock to the bell tower.
- 5. New flashing all around.

External repairs include:

- 1. Replace all rotted boards and flashing.
- 2. Scrape and paint it.
- 3. Scrape and paint clock, including the numerals.

It appears that a fibreglass steeple is the best selection for a replacement. The extreme top would be retrofit to accomodate this type of steeple. There are several advantages to fibreglass, it is lighter in weight, which would be a factor in repairing the supporting structure and it would not require maintenance such as painting. This could also be fabricated by the manufacter to accomodate the weather vane.

If we are to preserve this historic building, it is urgent that steps be taken to facilitate the above repairs. Lacking such repairs, the bell could fall through onto the clock at some unpredictable date.

This report is submitted by:

The Steeple Committee Harry A. Neal, Chairman

1987 ALSTEAD HISTORICAL SOCIETY BOARD OF TRUSTEES REPORT

A matter of distress to all of us is the necessity, because of the rotted timbers, to take the steeple down from the Mabel Still Memorial Building, a costly procedure in itself, but even more costly to rebuild the underpinnings and hoist a new steeple in place. A study is underway to find a practical solution to the problem.

During the year the "OUR FRREDOMS" Constitution Bicentennial Celebration at the Historical Society was a great success with 82 people signing the guest book and many more people walking through the displays, often for the first time.

We have been singularly pleased by the many contribution of historical items to the Museum from families and friends, not just from Alstead, but from Langdon and Acworth also. Notably, we were presented with the following:

1. A fine flag from the Britton-Porter American Legion Post 57 Auxiliary. Marion Holmes and Betty Reavis made the presentation.

2. A sturdy flagpole, the gift of Fred Stearns.

3. The old Richarson chair given by Mary Burroughs.

4. The antique Lincoln Log quilt, the gift of Florence

Foster.

5. A primitive cheese press from the Dickenson place given by Nancy Garlick.

6. A corn husker from Isabel and John Wright.

7. A broom-making device, donor anonymous.

Other generous gifts are too numerous to list in this limited space. Our heart-felt thanks go to all who have donated to the Museum both materially and of their time. Particularly, we want to mention Dorothy Walker, our able volunteer Curator, who works tirelessly on displays and records and Bruce Bellows, helped by his son, Barry, they built the very much needed records room, giving unstintingly of their time and material.

Come to see your extraordinary Museum. There aren't many like it.

Board of Trustees

Elizabeth R.P. Shaw, Chairman Paul Thompson Dan Curll Harold Walker Bruce Bellows, President of the Society and Ex-officio

ALSTEAD HISTORICAL SOCIETY REPORT

The 1987 season opened with numerous projects in progress. We felt the most important was restoration to the conference room - a new ceiling, adjustable bookcases, counter top, and room for files and a meeting area. This room was the former kitchen. Now there is ample room for books, files, and photos, etc..

Open House was held on Memorial Day with refreshments served to parade marchers and visitors. The Womens Guild met in the new conference room this fall, and the school children has their annual tour.

The season ended with a well attended open house after the Fall Festival Parade which celebrated "OUR FREEDOMS." The Alstead Historical Society float won a first place.

Special thanks to all who donated gifts. Richard Clausen gave some rare books and some old maps for the replica of a school room. Especially welcomed was the large collection of photos from the late Miss. Marie Radcliffe - a treasure.

The Christmas display was donated in memory of Kerry Walker and Pam (Walker) Butler, and it is hoped it will continue to be an annual Christmas greeting to the town.

The removal of the steeple was necessary, (but sad). The Historical Society will be glad to help the town in any way possible. Elizabeth Shaw has already done a vast amount of research on what must be done to the bell and clock tower. She has done all the ground work thus far on the feasibility of replacing the old steeple with a fibreglass one. The savings are considerable.

> Bruce Bellows, President Dorothy Walker, Curator

REPORT OF CEMETERY CUSTODIAN

The cemeteries were raked in the Spring and leaves removed. The mowing was done from Spring until late Fall. The brush was cut and removed. Graves were loamed and seeded.

Richard Clark

REPORT OF OVERSEER OF PUBLIC WELFARE

Financial assistance was given to several families during the year.

Richard Clark

LIBRARY TRUSTEES REPORT

1987 was a busy year. All trustees became members of the Bicentennial Committee of the U.S. Constitution Celebration. Jane Hutton did an outstanding job as chairman of the children's room downstairs in your library.

George Woodell, as our building chairman, took charge of numerous (high rise) jobs, where a man is needed to climb the heights to fix thoses lights; to say naught of roof problems. His current task is the need for a sewerage system.

The Britton-Porter American Legion and Auxiliary presented the trustees with an American flag and stand for the library. We are now looking into means to acquire a N.H. State flag. Gerry Swift is chairperson of this project.

The trustees extend grateful thanks to all volunteers for their dedication, also the Friends of the Library. They sponsored some great programs for the children, and everyone who donated time, -books, or money.

A fine magazine rack to display current copies and storage area for back issues, was purchased. It is a great improvement to your library.

We once again applied for another grant for storm windows, but apparently the grant money dried up before our request was processed.

Mrs. Doris Dustin ia an outstanding librarian and we are fortunate to have her. She devotes many volunteer hours doing research and genealogy for people who request this service from our library. The requests extend all over the United States and one even from Canada.

Your library is growing. We purchased as many new books as funds allowed, for all age groups.

The N.H. Library Assoc. is compiling a book of the history of all N.H. Libraries. The work will include photos of the buildings past and present trustees, librarians and activities, especially involving younsters. Mrs. Irene Stevens, a former librarian in town, wrote a fine history of Alstead's libraries that will be used along with photos from Marie Radcliffe, and current ones by local camera buffs. This important book on the history of N.H. Libraries will be published in 1989 as a 100th Anniversary Celebration of the N.H. Library Association. Alstead will be well documented, as your chairman has sent in the history and photos and met the deadline for this documentation.

> Respectfully, Dorothy Walker, Chairman

SHEDD PORTER MEMORIAL LIBRARY Librarian's Report

Once more it is pleasing to report that the past year has shown an increase in circulation of approximately 1,500 books, with 102 new borrowers registered.

Circulation for 1987

Adult Fiction	6,035
Adult Non-Fiction	1,448
Junior	10,919
Tapes, Magazines	1,256
	19,658

We continue to order special books from the State Library and 86 requests were made. Large print books are available through the N.H. Division of Services to the Handicapped and we are happy to order such books for all who are in need of them.

We are sorry to loose the services of Mrs. Isabelle Wright, who because of illness in her family, has moved to Connecticut. Isabelle has given many, many hours of volunteer time during the past three years and all of us miss her very much.

We are pleased to welcome Mrs. Margaret Fullam who has been added to the library staff. Peggy, too, has given many hours of volunteer work and we are happy to have her with us.

In spite of limited funds, we have been able to purchase more than the usual number of books. This has been made possible by the continuing help from the Whitton Endowment Fund, the MacDonald Foundation and a generous contribution given in memory of Mrs. Edith Hall of Langdon. Also, we have received gifts of money as well as many new books, magazines and paperbacks. This has been of tremendous help and we thank all who have contributed.

Under the direction of Mrs. Linda Campbell and with the splendid cooperation of all the teachers, parents and Friends of the Library, children from the Sarah Porter School in Langdon and grades 1, 3, 4, and 5 from the Alstead Elementary School, were driven or walked to the library on a regular schedule.

The summer reading program was sponsored by the Friends of the Library with 89 children participating. A party was held with certificates being presented to the 79 children who completed the program. Story hours were held during the summer.

The children's room downstairs has been used extensively and has been enjoyed by all. Friends of the Library sponsored a program from the University of N.H. and also gave a Christmas Party for the school children from Langdon and Alstead.

A growing interest in genealogical research is manifested by the increasing number of letters received asking for information concerning ancestors who resided in Alstead. Also, many visitors from far away places visit the library seeking the same information. All letters are answered and the conferance room is made available for research.

Librarians Report Cont.

A special thank you to Mrs. Linda Campbell, Mrs. Edith Mulliner and to all the Friends of the Library who have given much of their time and energy for the benefit of the library. Also, sincere thanks to the Board of Trustees who have been so helpful through out the year and to the Town of Alstead for its continuing support.

Doris Dustin, Librarian

FRIENDS OF THE LIBRARY REPORT

The Friends of the Library had a busy summer with a June Tea hosting author Edith Chase and illustrator Janet Brown, followed closely by the beginning of the Summer Reading Program. The Summer Reading Program encourages our children to continue reading throughout the summer with a certificate at the end for those who have read (or had read to them) at least 25 books. We had a weekly storyhour, including a performance by the UNH Little Red Wagon.

The Friends of the Library have helped with redoing the card catalog. We help provide walkers so the school children can come to the library and in December, we had a Christmas party for the children who regularly come from Langdon and Alstead Primary schools.

Linda Campbell

	ME MOTHER'S MAIDEN NAME	Stephen Elliot Burch Philip Richard Kraska William Lund Thompson James David Elsesser James David Elsesser Soger Alan Hornbrook Dwayne Alan Hornbrook Dwayne Alan Hakey Coulo Nicholas Kolivas Sharon Lee Jones Sharon Lee Jones Lisa Marie Charron Jodi Lou Elliott Sue-Ellan Bryson Wendy Ann Gurka Lynda Lea Galvin Scott Alan Gamen Fichard Baker Crawford Jr. Sandra Jean McCaw Richard Baker Crawford Jr. Sandra Jean Putnam Richard Baker Crawford Jr. Stered Lea Galvin Sond Stephen Greenleaf Jr. Frederick Robert Barth James Edwin Carver Lonn Michael Livengood Bertie Martin Steven Donald Martin Mitchell James Robinson	longer statistics.
* 1987 BIRTHS	BABY'S NAME FATHER'S NAME	Larsson Story Elisabeth Ann Eric Alan Steven Alan Steven Alan Steven Alan Steven Alan Steven Alan Steven Alan Alexandra Olga Robert Alan Alexandra Olga Robert Alan Stacy Lee Jarron Jeffrey Ryan Zachary Dexter Wilson Alyssa Crystal Alyssa Crystal Alysa Cramer Ryan Stacy Lee Jarron Jeffrey Richard Baker Crawford John Thomas Stone Ronald Stephen Greenle Ronald Stephen	This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.
	PLACE OF BIRTH	<pre>2 Alstead, N.H. 6 Keene, N.H. 7 17 Keene, N.H. 7 17 Keene, N.H. 7 17 Keene, N.H. 8 Keene, N.H. 7 17 Keene, N.H. 7 17 Keene, N.H. 7 27 Keene, N.H. 7 27 Keene, N.H. 7 28 Hanover, N.H. 7 28 Hanover, N.H. 7 28 Hanover, N.H. 7 28 Keene, N.H. 7 28 Keene, N.H. 7 29 Keene, N.H. 7 28 Keene, N.H. 7 20 Keene, N.H.</pre>	* This manda
	DATE	Jan 2 Feb. 6 Feb. 17 March 16 March 30 June 1 June 1 June 8 July 27 July 25 July 25 July 25 July 25 July 25 July 25 July 27 July 25 July 17 July 25 July 27 Sept. 9 Sept. 13 Sept. 12 Oct. 12 Nov. 15 Dec. 20	

1.1	~		S	IO days				days							
AGE	78	89	7	64	40	61	64	6	81	38	60	81	74	67	
DATE OF DEATH	January 5, 1987	February 1, 1987	March 4, 1987	April 11, 1987	April 18, 1987	May 1987	July 10, 1987	August 9, 1987	September 30, 1987	October 1, 1987	October 10, 1987	November 4, 1987	December 6, 1987	December 24, 1987	as it is no longer nd us vital statistics.
NAME	Helen Augusta Rasmussen	Maud M. Hayes	Allison Leigh Haverty	Wallace Bascom	Theresa W. Davis	Harry W. Bennett III	Robert E. Trask	Max Alden Minard Blatt	Victor S. Castellano	Jeffrey B. Bender	Robert Edwin Wilson	Ann Lundquist	Leona H. Parker	William O'Brien Parkins	<pre>* Brought to town for burial ** This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics</pre>
PLACE OF DEATH	Keene, N.H.	Keene, N.H.	Boston, Mass.	Hanover, N.H.	* Gilsum, N.H.	* Ohio	* Keene, N.H.	* Hanover, N.H.	Keene, N.H.	Alstead, N.H.	Hartford, Vt.	Rockingham, Vt.	* Schenectady, N.Y.	Alstead, N.H.	

** 1987 DEATHS

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PLACE OF	MARRIAGE	Acworth, N.H. Feb. 14 Bernington, N.H. Feb. 28 Alstead, N.H. May 23 Alstead, N.H. May 27 Alstead, N.H. June 20 Keene, N.H. June 20 Keene, N.H. July 11 Langdon, N.H. July 11 Alstead, N.H. Aug. 8 Malpole, N.H. Aug. 25 Malpole, N.H. Aug. 25 Malpole, N.H. Sept. 12 Malpole, N.H. Sept. 25 Malpole, N.H. Oct. 10 Surry, N.H. Oct. 10 Surry, N.H. Dec. 18 Alstead, N.H. Dec. 18
	RESIDENCE	
1986 MARRIAGES	BRIDE	Cheryl L. Winter Alstead, N.H. Michelle R. McConnell Alstead, N.H. Margaret L. Forsyth Alstead, N.H. Jamie Guterman Alstead, N.H. Paula S. Davis Alstead, N.H. Lorraine M. Lillis Alstead, N.H. Marcia L. LaRock Alstead, N.H. Karen M. Runcy Alstead, N.H. Sherry L. Wilson Alstead, N.H. Sherry L. Wilson Alstead, N.H. Susan J. Kopacz Alstead, N.H. Susan J. Kopacz Alstead, N.H. Susan J. Kopacz Alstead, N.H. Susan L. Carter Alstead, N.H. Lura J. Ferreira Alstead, N.H. Jahna F. Calandrelli Alstead, N.H.
	RESIDENCE	Alstead, N.H. Bennington, N.H. Alstead, N.H. Alstead, N.H. Alstead, N.H. Alstead, N.H. Woodstock, Vt. Alstead, N.H. Alstead, N.H. Alstead, N.H. Alstead, N.H. Alstead, N.H. Alstead, N.H. Alstead, N.H.
	GROOM	Gregory P. Bacon Sr. Bruce J. Bramley Bobby Ray Argo Nicholas C. K. Raynor Robert J. Binkowski Douglas G. Bramble Clifford E. Oster Dwight M. Swisher Kevin M. Davis Stanley E. Shaw Frank E. Fairbrother Kevin F. McCusker Arnold B. Byam Paul R. Kranowski Steven J. Dumont Todd E. O'Brien Edward A. Pacek Henry B. Moncrief

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COVER PHOTO

The Masonic Block in Alstead Village, called Paper Mill Village, when built. Photo taken by Leon M. Trow about 1910 and pictured is George Q. Porter, who conducted a harness & shoe repair business, Fred Sherwin the barber. Next, we see Hazel Wilson who married Willard Kelly. Her Dad ran Wilson's Variety Store. Recent times, a grocery store of the late Howard Bragg and then Fred & Barney's. Next, is Squire E. M. Smith, a lawyer, the P.O. with Thomas Moore, who was Postmaster. The lady at the end is Sarah Moore , in front of a Dry Goods establishemnt. The barn at the end is the Lewis Livery Stable.

During the 1960's and 1970's, there was still a grocery store, the Town Clerk's office, a real estate and insurance business, and a restaurant operated by Peg Hancock, later Dorothy Walker. When the Masonic Lodge sold the building, the Alstead Post Office once again moved back to this location. The building was built on the edge of the old Paper Mill Lot, now called Millot Green. The building was destroyed by fire in 1978. The site is now owned by the town.

The iron bridge over Cold River was built in 1889 by the town at the cost of \$1,851.33. It was replaced in 1957 by a modern structure.

NOTES





OFFICE OF THE SELECTMEN ALSTEAD, NEW HAMPSHIRE 03602



UNIVERSITY OF N.H.

LIBRARY DURHAM, N.H. 03824