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1989

ANNUAL REPORTS

ELECTMEN AND OTHER TOWN OFFICERS

OF

ALSTEAD, N.H.



FOR THE YEAR ENDING
DECEMBER 31, 1989

BRING YOUR TOWN REPORT TO TOWN MEETING
TUESDAY, MARCH 13, 1990

UNIVERSITY OF NEW HAMPSHIRE
LIBRARY



COVER PICTURE AND ABOVE: MAYBELLE STILL MEMORIAL BUILDING

OPPOSITE: Miss Maybelle Still, an Alstead town Historian, teacher and benefactor who left Alstead the money to write a town history and genealogy. She had completed much of the research before her death in 1972.



WE DEDICATE THIS TOWN REPORT TO MISS MAYBELLE STILL

TOWN INFORMATION

Selectmen 835-2986

Meet Tuesday - 7:00 p.m. to 9:00 p.m.

Town Clerk-Tax Collector 835-2242

Monday-Tuesday - 1:00 p.m. to 4:30 p.m.

Wednesday - 9:00 a.m. to 12:00 Noon;

1:30 p.m. to 4:30 p.m.

Thursday - 1:00 p.m. to 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

Zoning Officer - 835-6815

Tuesday night 7:00 p.m. to 9:00 p.m. in Selectmen's
Office.

Conservation Commission

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

Fire Department

Executive Bd. meets 1st Monday of month at 7 pm

Regular Meeting meets 2nd Monday at 7 pm

Rescue Squad meets 3rd Monday of month at 7 pm

Drills are held at the 4th Monday of month at 7 pm

ALL MEETINGS HELD AT FIRE STATION

Library Hours

Winter hours start November 1

Wednesday 1:00 to 4:00 p.m. and 6:00 to 8:00 p.m.

Thursday and Friday 1:00 to 6:00 p.m.

Summer Hours start May 1

Monday and Friday 1:00 to 6:00 pm

Wednesday 1:00 to 4:00 p.m. and 6:00 to 8:00 p.m.

Trustees meet 3rd Wednesday of month at 7:00 p.m.

Dump Transfer Station Hours

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

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

Saturday 8:00 a.m. to 5:00 p.m.

Town Highway Garage - 835-2428

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TOWN OFFICIALS
1989

Selectmen

Betty M. Woodell		Term Expires 1990
David E. Leonard		Term Expires 1991
James O'Brien		Term Expires 1992
Stephen Blake	Moderator	Term Expires 1990
Roberta L. Young	Clerk-Collector	Term Expires 1991
Joni Jo Roy	Treasurer	Term Expires 1990
Kenneth Winham	Road Agent	Term Expires 1990
Neil Swift Jr.	Dog Constable	Term Expires 1990
Richard Clark	Overseer of Public Welfare	Term Expires 1990
Warren Campbell	Park Commissioner	Term Expires 1990
Erwin Ward	Chief of Police	
George Whipple	Fire Chief	
Warren Campbell	Forest Fire Warden	
H. Douglas Bays	Civil Defense Director	
Doris Dustin	Librarian	
Delinda Campbell	Health Officer	
Ralph Renzelman Jr.	Zoning Officer	

Trustee of Trust Funds

Marie Bender	Term Expires 1990
Bruce Bellows	Term Expires 1991
Reginald Clark	Term Expires 1992

Fire Commissioners

James O'Brien	Term Expires 1990
Carroll E. Hatch Jr.	Term Expires 1991
H. Douglas Bays	Term Expires 1992

Library Trustees

Jane A. Hutton	Term Expires 1990
Geraldine Swift	Term Expires 1990
Dorothy S. Walker	Term Expires 1991
George T. Woodell	Term Expires 1991
Florence L. Foster	Term Expires 1992
Mary Lou Huffling	Term Expires 1992

Arch Pond Committee

Harry A. Neal	Term Expires 1990
Clifford Clark	Term Expires 1991
Howard L. Goss	Term Expires 1992

Supervisors of Checklist

Harry A. Neal	Term Expires 1990
Molly Leonard	Term Expires 1992
Stanley F. Kmiec	Term Expires 1994

Ballot Clerks

Ora Clark	Frances Wilson	Gertrude Putnam	Ruth Sherwin
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Planning Board

Katherine Miller		Term Expires 1990
Jayne L'Heureux		Term Expires 1990
Timothy Noonan		Term Expires 1991
Dan Bartlett		Term Expires 1991
Peter Rhoades		Term Expires 1992
Julie Stevens		Term Expires 1992
David Leonard	Ex-officio, Selectman	Expiring 1991
Elizabeth R. P. Shaw	Alternate For Selectman	Expiring 1991
Ralph Miller		Alternate Expiring 1992
Robert Putnam		Alternate Expiring 1992
Thomas Pemberton		Alternate Expiring 1992

Zoning Board of Adjustment

Judith Ryner		Term Expires 1990
David Young		Term Expires 1990
Patricia Adams		Term Expires 1991
Peter Vos		Term Expires 1991
James Stone		Term Expires 1992
Peter Koson		Alternate Expiring 1992
Michael Rogers		Alternate Expiring 1992

The Maybelle Still Memorial Building Committee

Harry A. Neal		Term Expires 1990
Clifford Clark		Term Expires 1991
Howard L. Goss		Term Expires 1992

Conservation Commission

Howard C. Weeks		Term Expires 1990
Robert Brown		Term Expires 1992
Elliot Burch		Term Expires 1992

School Board Member - Alstead Representative
Fall Mt. Consolidated School District

Gladys Nichols

STATE OF NEW HAMPSHIRE
TOWN WARRANT

To the inhabitants of the Town of Alstead in the 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 13th 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 is in favor of the adoption of the amendments as proposed by the Planning Board.
- 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 \$190,000.00 for highway and bridges and repairing of town roads and general maintenance.
- Article 5. To see if the Town will vote to allow the Selectmen to print the "Tax Assessment Booklets" once every five years instead of yearly and on the year of total re-assessment.
- 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 government 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 vote to raise and appropriate the sum of \$8,000.00 for Town Planning and Zoning.
- Article 9. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes if necessary.
- Article 10. To see if the Town will vote to raise and appropriate the sum of \$200.00 for the operation budget of the Alstead Conservation Commission.
- Article 11. To see if the Town will vote to raise and appropriate the sum of \$8,300.00 for the support of the Shedd-Porter Library.
- Article 12. To see if the Town will vote to raise and appropriate the sum of 10,000 to put in the Capital Reserve Fund to be used for the appraisal of all property in Alstead, either by the N.H. Tax Commission or a reliable company doing such appraisals. The additional cost of appraisal to be raised at future Town Meetings.

- Article 13. To see if the Town will vote to raise and appropriate the sum of \$25,000 to build a salt shed at the Highway Garage. \$25,000 appropriation to be taken from the current surplus as provided by RSA 35:5.
- Article 14. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for the operation of the Police Dept.
- Article 15. 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 16. To see if the Town will vote to raise and appropriate the sum of \$185.00 for the Memorial Day Observance.
- Article 17. To see if the Town will vote to raise and appropriate the sum of \$31,264.00, this includes \$14,000 for the 3rd payment on the long term note for fire apparatus and \$17,264.00 for the 2nd payment on the highway truck lease.
- Article 18. To see if the Town will vote to raise and appropriate the sum of \$1,641.00 for the support of the Monadnock Family Mental Health Service.
- Article 19. 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 Dept.
- Article 20. To see if the Town will vote to raise and appropriate the sum of \$800.00 for Forest Fire Protection.
- Article 21. To see if the Town will vote to raise and appropriate the sum of \$9,500.00 for the support of the Home Health Care and Community Services.
- Article 22. To see if the Town will vote to raise and appropriate the following sums for items and purposes listed:
- | | |
|--|-------------|
| a. Maintenance and upkeep of Town Buildings | \$27,000.00 |
| b. Bonds for Town Officers, Liability and Property Insurance | 45,000.00 |
| c. For Interest on Long Term and Temporary Note | 27,248.00 |
| d. For Social Security and Retirement Expense | 12,000.00 |
| e. For Street Lights and flashing lights | 7,000.00 |
| f. For Damage and Legal expense | 5,000.00 |
| g. Emergency Management | 50.00 |
| h. Town Office Expenses | 61,400.00 |
| i. For Care of Cemeteries | 1,000.00 |
| j. Parks and Playgrounds | 4,000.00 |
| k. Health Department | 200.00 |
| l. Ambulance and Rescue Services | 12,976.00 |
| | <hr/> |
| | 202,876.00 |
- Article 23. To see if the Town will raise and appropriate the sum of \$5,000.00 for preparing building plans, etc... for the new Municipal Town Offices building.

- Article 24. To see if the Town will vote to raise and appropriate the sum of \$109,000.00 for the operation and maintenance of Dump-Transfer Station. \$32,300 appropriation to be taken out of the current surplus as provided by RSA 35:5.
- Article 25. To see if the Town will allow the Selectmen to earmark 10% of the funds appropriated for solid waste disposal to further improve recycling resulting in eventual savings to the town. This effort shall include by the end of the year, at least the following: newspaper, white paper, cardboard, glass, tin cans, aluminum. plastic and yard and garden waste.
- Article 26. Shall we adopt the provisions of RSA 72:28, V and VI for the optional veterans' exemption and an expanded qualifying war service for veterans seeking exemption?
- Article 27. Shall we adopt the provisions of RSA 72:35, IV for an optional property tax exemption on residential property for a service-connected total disability.
- Article 28. To see if the Town will authorize the Trustee of Trust Funds to expend \$30,000. from the "Maybelle Still Fund" for the writing, printing and publishing of a Town History. Furthermore, to authorize the Selectmen to appoint a committee to enter into a contract for such services. Any monies from the sale of the History to be returned to the "Maybelle Still Fund."
- Article 29. To see if the Town will authorize to sell any or all unused Town equipment.
- Article 30. To see if the Town will vote to elect an odd number of Library Trustees in accordance with RSA 206:2a. The Board of Trustees recommend 5 to be elected and will become effective for 1991.
- Article 31. To see if the Town will vote to raise and appropriate the sum of \$50,000.00 for further repairs on the Mine Road project.
- Article 32. To see if the Town will vote to raise and appropriate the sum of 15,000.00 for the purchase of a Police Cruiser.
- Article 33. To see if the Town will raise and appropriate the sum of \$4000.00 to the Town's Land Conservation Fund established in 1988. Monies to the said Fund are to be utilized for the acquisition of lands, easements, and development rights determined to be significant environmental value to the Town. This Fund could also be used for any necessary surveys or appraisals on said properties. Said Fund would be allowed to accumulate with interest from year to year.
(BY PETITION)
- Article 34. To see if the Town will vote to raise and appropriate the sum of \$10,600.00 for the purchase of Rescue and Extrication tools. \$4,500.00 to be re-imbursed from the State of New Hampshire Highway Safety Dept.
(BY PETITION)

- Article 35. To see if the Town will send a message to the Legislature and Governor calling for a comprehensive toxics law requiring coordinated programs of planning, research and development, education, enforcement, and economic incentives to achieve toxics reduction by substitution with safer substances.
(BY PETITION)
- Article 36. To see if the Town will vote to designate and proclaim April 22, 1990, as Earth Day 1990, and set aside that day for public activities promoting preservation of the global environment and launching the "Decade of the Environment."
(BY PETITION)
- Article 37. To see if the Town will vote to support the following statement: As citizens of N.H. assembled at our Town Meeting and concerned over the present and future wellbeing of our Town, State, Union, and World, we call on our representatives in Washington to work vigorously for substantial reductions in military spending...spending for which the taxpayers of our Town paid approximately \$1,526,466 last year...and redirect our federal tax dollars toward such purposes as education, environmental protection, deficit reduction, farming, housing, health care, and welfare of the elderly and children.
(BY PETITION)
- Article 38. To transact any other business that may legally come before this meeting.

Betty Woodell
David Leonard
James O'Brien

Selectmen of Alstead

Budget of the Town of Alstead
 Appropriations and Estimates of Revenue
 For the Ensuing Year
 January 1, 1989 to December 31, 1989

Purpose of Appropriation	Appropriations 1989	Actual Expenditures 1989	Appropriations Ensuing Fiscal 1990
GENERAL GOVERNMENT			
Town Officers Salary			11,600
Town Officers Expenses	\$ 52,000	\$ 54,861	46,800
Election and Registration Exp			3,000
Cemeteries	1,000	925	1,000
General Govmnt Bldgs	15,000	15,754	27,000
Maybelle Still Bldg	21,600	43,400	--
Planning & Zoning	10,000	7,076	8,000
Legal Expense	10,000	3,774	5,000
PUBLIC SAFETY			
Police Dept.	12,000	11,746	21,000
Juvenile Assistance	2,000	--	--
Fire Department	22,300	23,878	20,800
Emergency Management	150	16	50
Highway Streets Bridges	220,000	236,068	190,000
Street Lighting	7,000	5,464	7,000
Solid Waste Disposal	75,000	98,261	109,000
Health Department	23,000	22,352	24,317
General Assistance	10,000	7,187	10,000
CULTURE AND RECREATION			
Library	7,000	10,676	8,300
Parks & Recreation	4,500	3,582	4,000
Patriotic Purposes	185	185	185
Vilas Pool Project	20,000	18,898	--
Conservation Commission	2,200	2,223	200
Conser. Comm Special Art.	--	--	4000
DEBT SERVICE			
Principal on Long-Term Notes & Bonds	31,000	31,264	31,264
Interest on Long-Term Notes & Bonds	4,760	4,340	8,248
Interest Exp Tax Anticipation Notes	16,500	22,763	19,000
PAYMENTS TO CAPITAL RESERVE FUNDS			
Reappraisal of Property	10,000	10,000	10,000
CAPITAL OUTLAY			
Municipal building			5,000
Police cruiser			15,000
Highway projects	--	--	50,000
Rescue Tools	--	--	10,600
Salt Shed	--	--	25,000
MISCELLANEOUS			
FICA & Retirement	8,000	9,835	12,000
Insurance	50,000	39,024	45,000
<hr/>			
Total Appropriations	635,195	683,552 **	732,364

**NOTE \$24,100 ENCUMBERED FROM 1988

Less Amount of Estimated Revenues, Exclusive of Taxes \$396,428

Amount of Taxes to be raised (Exclusive of School & County) \$335,936

Estimated Revenue 1989	Actual Revenue 1989	Estimated Revenue 1990
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SOURCE OF REVENUE

TAXES

Yield Taxes	\$ 5,000	\$ 6,177	\$5,000
Land Use Change	5,000	3,000	5,000
Interest and Penalties on Taxes	10,000	29,098	25,000

INTERGOVERNMENTAL REVENUES-STATE

Shared Revenue-Block Grant	22,000	20,624	20,000
Highway Block Grant	55,000	55,543	49,000
Reimb, a/c State-Federal Forest ld.	78	163	78
Business Profits	60,000	38,770	35,000

INTERGOVERNMENTAL REVENUES-FEDERAL

Federal Emergency Management Assist.		33,009	--
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LICENSES AND PERMITS

Motor Vehicle Permit Fees	90,000	116,991	115,000
Dog Licenses	800	950	900
Business Licenses, Permits and Fees	100	2,157	1,500

CHARGES FOR SERVICES

Income from Departments	300	2,184	2,500
Rent of Town Property	65	290	150

MISCELLANEOUS REVENUES

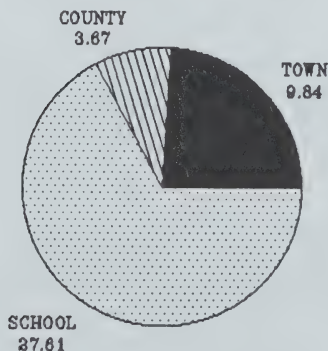
Interest on Deposits	10,000	17,469	15,000
Income from Trust Funds	60,000	65,350	65,000
Welfare Reimbursements	--	1,801	--

OTHER FINANCING SOURCES

Revenue Sharing Fund	1,483	1,502	--
Fund Balance	40,000	40,000	57,300

TOTAL REVENUES AND CREDITS	354,826	435,078	396,428
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TAX RATE
PER \$1000.00 ASSESSMENT



1989 TAX RATE - \$41.12

INVENTORY OF PROPERTY VALUES

	1988	1989
Land	\$12,574,319.00	\$12,901,893.00
Buildings	23,260,294.00	24,835,480.00
Public Utilities	546,350.00	546,350.00
Less Elderly & Blind Exemptions	20,000.00	20,000.00
Net Assessed Valuation		36,191,078.00
 Taxes Committed to Collector:		
Town Property Taxes Assessed	\$1,489,581.00	
Less: War Service Tax Credit	6,500.00	
Net Property Tax Commitment	1,483,081.00	
 Tax Rate		 \$41.12
 Net School Appropriation	 \$1,034,642.00	
County Tax Assessment	134,658.00	

SCHEDULE OF TOWN PROPERTY

Town Hall, Lands & Buildings	\$ 93,750.00
Furniture & Equipment	19,000.00
Library, Land & Buildings	263,400.00
Furniture & Equipment	30,000.00
Police Department, Equipment	10,000.00
Fire Department, Land & Buildings	
E. Alstead	14,950.00
Fire Department, Equipment	200,000.00
Parks, Commons & Playgrounds	93,500.00
Highway Department, Land & Buildings	170,000.00
Highway Equipment	189,000.00
Arch Pond Property	43,200.00
M11 Lot 130	2,200.00
M34 Lot 19A	950.00
Cemetery Equipment	6,276.00
Maybelle Still Memorial Building	52,650.00

SELECTMEN'S REPORT FOR 1989

This year has been a busy one, with the ever-changing times. Again, we must prepare a budget we can "all live with", but keep our departments providing adequate services to the Town. The Selectmen feel that we have many areas of concern, therefore, we would like to address these separately.

ZONING

The zoning adopted at the 1989 March Town Meeting had a few "bugs", therefore the Planning Board is proposing four amendments to be voted on at the March 13th, 1990 Town Meeting. These will be voted on the Official Ballot during the day when you vote for Town Officials prior to the evening meeting.

HIGHWAY DEPARTMENT

As always, the Highway Department budget is a priority with the Selectmen's Office. Our roads need continuous up-grading to support the growing amount of traffic. Materials and labor have become extremely expensive and we must do as much each year as funds allow.

TOWN BUILDINGS

The Town owned buildings need some work and each year we try to do a little at a time, so we can stay away from major projects. The municipal building boiler is getting very old and will need replacing in the near future. When we do this, we should consider lowering the ceiling in the Town Hall area to help conserve heat.

The East Alstead Fire Station is another problem. We are looking at several options as this in total disrepair. The Selectmen will be asking the Fire Commissioners to report at next years Town Meeting.

Maybelle Still Building

The steeple was replaced and the bell tower repaired by a firm from Florence, Mass. They did a wonderful job, but now we need to protect our investment by repairing windows and floors.

Town Government Building

We would like to go forward in looking to a new Town Officers Building, Many work at home making it difficult for them as well as us when we need information. We believe that the Town business would move along more smoothly if we were all under one roof. Also, our Town Hall is in continuous use and scheduling our Boards can be very difficult. Conference rooms would be a great asset.

POLICE DEPARTMENT

A full-time Police Department is an expensive proposition, so we recommend the increased budget allowing the Chief to recruit additional part time help to cover our Town. To make a full time force, the Chief needs an office (other than his home) to work from.

COMPLETE RE-APPRAISALS OF THE TOWN

We support this article for setting another \$10,000.00 aside in a Capital Reserve Fund. We have been in contact with the State and they hope to get to us by 1993-1994. They gave an estimated price of \$95,000.00.

SOLID WASTE

When the Selectmen think of this problem, we think in terms of recycling and high cost to our Town. The Town was forced into a large increase by the City of Keene for our waste disposal in 1989. The Town solid waste budget was not able to cover the increase, even after we were told in December 1988 by the City of Keene, there would be no increases in 1989.

We also struggled through-out our first year of recycling. Recycling has cost the town money, but we feel this money will result in a decrease in our Solid Waste budget in the future.

Solid Waste is everyone's problem and we are working with people and companies to solve these problems and try to reduce this serious expense. Everyone's cooperation and suggestions would help.

The Town cannot continue to recycle on its own, we must combine with other towns in the area because we do not have the volume nor room to do this.

In closing, the Selectmen feel we cannot support any other budget but our operating budget for the year 1990, which is a 2% decrease under 1989. We cannot support a proposed 47% increase in our school tax, nor any other increase that would place undue burden on our property tax payers.

We wish to thank all who assisted us this year.

Respectfully submitted,
Betty Woodell
David Leonard
James O'Brien

ROAD AGENT REPORT OF 1989

Another busy year has gone by, with many projects completed and many more to do. F. W. Whitcomb was hired to put the top coat on Flying Cloud Farm hill on the Hill Road and on the new piece of the Old Drewsville road. This last section had only a base coat about nine years ago. The top coat seals the base coat, making it last longer. The idea is to keep it in good condition, the sections that the town has invested alot of money in. The upper end of the Hill Road is still another place patiently waiting for funds, as it deteriorates. No other paving or oiling was done for the same "old" reason, no funds. New culverts were replaced on Blys, Rhoades District, Mine Road, Anderson, Pratt and Moody's road. We have some culverts in stock and paid for, to be installed next year in various areas. Various dirt roads received some additional gravel and about nine ton of Chloride was used for dust control and compaction.

The Gilsum Mine road work did not get completed because of the wet fall, preventing F. W. Whitcomb from repaving the new gravel section. Money doesn't go far in the removal of ledge, but I believe by the comments from some people, it was appreciated. I would like to see more funds raised again for the Mine Road as it is heavily travelled.

This past year brought with it, a lot of fall wet weather but thanks to "somebody" no major floods. Some major washouts on Slade Hill by the cemetery were caused by a collapsing stone culvert. As an unplanned project to 1989, due to lack of funds, this was replaced with a five foot culvert and some large trees removed and the road widened. Cooper Hill culvert eroded on the outlet end, during the same weekend of October 20th's hard rain. I would like to see this problem repaired with some rip rap stone this coming year. Several other spots had minor washed areas.

The new truck arrived the middle of January and we appreciate it. With a spreader body shifted to the 1972 GMC, we have been able to get by sanding and salting, leaving the International not tied up with the spreader body, like last year. This allows us to haul our own gravel and winter sand during the late fall and early spring. Some of our remaining equipment is getting old and had to have some major repair done this year which was not planned on.

Once again, the new town garage is much appreciated by the members of the Highway Dept. The trucks are much more versatile in the winter, for the fact

that they are not outside with unusable frozen sand on them. Hydraulic components wear is reduced and warm up time is almost totally unnecessary. The money saved over the long run is not noticeable to the "common folks" but I can see the difference after a year and a half.

At this time, we have spent more money for salt and sand than last year and last year was up considerably than the previous year. Ice is much more costly to deal with than just "good old white stuff."

It is more difficult to judge if we are doing enough or not enough to the winter roads. I hear many opinions, as there are many variations of vehicles and drivers. Remember the better the roads are, the more it cost. The happy medium has definitely become harder to find for me. Some people want "go" 24 hours a day, 7 days a week on summer conditions all winter --"I can't do it." Salting the tar roads cost approximately \$350.00 each time. Every yard of sand cost when applied is about \$8.00 a yard. In a normal storm, we use about 60 yards. For instance, the icy weekend of New Years day - the highway dept. spent around \$3800.00 of its \$170,000 budget in those three days. I have some people complaining almost every storm and some of these want less done or feel we are wasting sand.

I would like to see the articles for more funds (\$50,000) for the Gilsum Mine Road and the article for \$25,000 for a salt/sand storage shed approved. Hopefully the storage shed won't take all the funds and there might be some to finish landscaping the Highway Garage site. I also hope the increase of \$20,000 in the regular budget will be enough to get some preliminary work done on the Hill Road, also the Cross road bridge and Bell Hill Bridge need some work.

After some trying times this year, I am still here to say "Thank You" to all of those that have been a help throughout the year, whether it has been morally, physically or those of you that drop your plow or rake the rocks off your lawn back into the road without grumbling.

Once again, Thank You for the Highway Garage (it is such a help) and for the new truck that was passed at the last meeting.

Respectfully submitted
Ken Winham, Road Agent

REPORT OF TOWN GOVERNMENT BUILDING COMMITTEE
ROLAND E. SCOTT, CHAIRMAN

In accordance with Article 14 approved at the 1989 Alstead Town Meeting a building committee was established of the following members: Roland E. Scott, Chairman, Bruce Bellows, Warren Campbell, David Leonard, George O'Berst, James O'Brien, Joni Jo Roy, Erwin Ward, Betty Woodell and Roberta Young. Subsequently added to the committee was Timer Hatch and Lawrence Huffling.

The committee was directed to study needs of town office space and submit a building plan and cost proposal at the 1990 Alstead Town Meeting.

During 1989 the building committee met four times. The committee's initial objective was to establish a site on which the proposed building could be located. The general consensus reached by the committee was that the former Masonic Block property would be our first choice. There still remains work to be done relative to this site regarding flood control, Zoning requirements and a property survey.

The committee also sent a questionnaire to each of the following listed committee chairpersons or its representatives.

NAME	OFFICE OR COMMITTEE
James O'Brien	Selectmen
Roberta L. Young	Clerk-Collector
Joni Jo Roy	Treasurer
Neil Swift	Dog Constable
Warren Campbell	Park Commissioner
H. Douglas Bays	Civil Defense Director
Delinda Campbell	Health Officer
Bruce Bellows	Trustee of Trust Funds
James O'Brien	Fire Commissioner
Harry A. Neal	Arch Pond Committee
Molly Leonard	Supervisor of Checklist
Peter Rhoades	Planning Board
Judith Ryner	Zoning Board of Adjustment
Ben Allison	Conservation Commission
Howard L. Goss	Maybelle Still Memorial Building Committee
Priscilla Watson	Vilas Pool Committee
Dorothy S. Walker	The Historical Society

An excellent response was received from the questionnaire and as a result it was determined that a building of approximately 4000 square feet

in size would be required to meet the town's needs.

With this information, Bruce Bellows provided the committee with a proposed floor plan and a sketch of a building which would fit the community's colonial architecture.

The building as proposed would be a two story building, providing for access of the main offices at street level and access to the lower level from the rear of the building. The approximate dimensions of the building would be 90' x 35' containing 3150 square feet per floor. The cost of the facility is estimated to be between \$50 - 75 per square foot.

Consideration has been given to federal and state requirements including provision for handicapped access.

In order to complete the committee's objectives, a sum of \$5,000 is being requested at the 1990 Alstead Town Meeting.

ALSTEAD PLANNING BOARD

In addition to a busy schedule of reviewing subdivision proposals, the Planning Board, with the assistance of a Planner from the Southwest Regional Planning Commission, spent much time writing a thorough revision of the Alstead Subdivision Regulation. These revisions were adopted by the Planning Board following a Public Hearing on February 6, 1990.

The Planning Board has also prepared several proposed amendments to the Alstead Zoning Ordinance, to be placed on the Official Ballot at the March 1990 Town Meeting. The Board feels that the proposed amendments will help correct some omissions and make clarifications in the existing ordinance. We urge everyone to read the proposed amendments and hope you will adopt them.

The Water Resource Management and Protection Plan which was funded at the 1989 Town Meeting, has not yet been completed by Southwest Regional Planning. Regional Planning chose not to begin the Alstead Plan until other Water Resource Plans which they had written, could be reviewed by the N.H. Office of State Planning. Work is now progressing and we expect to be able to present a completed plan to the Town during 1990.

Additional projects on the Planning Board agenda for 1990 include revisions of the Master Plan, development of Site Plan Review regulations and/or development of Planned Unit Development regulations.

The Planning Board has positions open for alternate members if anyone has interest in serving.

Respectfully submitted
Peter Rhoades
Jayne L'Heureux
Juliana Stevens
Tim Noonan
Dan Bartlett
Kathy Miller
David Leonard (Ex-Officio)
Elizabeth Shaw
(Ex-Officio Rep)

ZONING BOARD OF ADJUSTMENT ANNUAL REPORT

The Zoning Board of Adjustment has completed its first year working under the Alstead By-laws passed by the Town in 1989. A number of the hearings involved applicants who were caught in the transitions of no zoning to Interim Zoning and Interim Zoning to the newly adopted Town Zoning.

The Board held seven hearings, granting three variances and one special exception. One variance and two special exceptions were denied.

As a quasi-judicial body, the Members of the ZBA have come to value the importance and necessity of the clarity of intent and conditions within the zoning by-laws in order to make consistent and equitable decisions.

The composition of the Board remained the same this year with Pat Adams serving as Clerk, Peter Vos as Vice Chairman, Judi Ryner as Chairman, and David Young and Jim Stone. Peter Koson and Mike Rogers served as alternates. A special thank you to Lori Swain who recorded our minutes.

The Board meets the fourth Thursday of each month at 7 p.m. in the Town Hall and the public is invited to join us with concerns or questions.

Respectfully submitted
Judi Ryner, Chairman

ZONING OFFICER REPORT

In 1989, 60 building permits were issued as follows: 12 homes, 7 mobile homes, 21 additions, 16 garages/barns and 4 for accessory buildings.

As a reminder, a build permit is required prior to commencing the following activities:

The erection of any new building or structure, except that small accessory structures not exceeding 120 square feet in area shall not require a permit.

Alteration in size, height or bulk; moving or demolition of any building or structure, except that the demolition of small accessory structures not exceeding 120 square feet in area shall not require a permit.

Any use of premises which is not provided for in the ordinance including but not limited to a change in nature of the use of any building or premises to a non-conforming use from any lawful prior use, the expansion of any existing non-conforming use, or any change in lot size or shape which would result in a violation of area or dimensional requirements.

I am available in the Selectmen's Office Tuesday evenings from 7:00 to 9:00 p.m. to provide any assistance necessary.

Respectfully submitted
Rick Renzleman, Zoning Officer

ALSTEAD RESCUE REPORT

Another year has gone with the squad being quite busy. We responded to 82 calls plus our monthly meeting and training sessions.

There were four members that recertified this year. Meredith Thompson and James Fowle attended a Trauma course at Cheshire Hospital.

The fire station doors were painted by the squad with the help of the firemen. The lettering was cut out of wood by the shop students at Fall Mt. Regional. We want to thank the students and the shop teacher for doing this for us.

Thanks to Roger Canfield for providing us with cars to hold our auto extrication class during the summer.

We added some new equipment this year, a pediatric backboard, Reeves sleeve and blankets.

If you should need help for you, a loved one or a friend, remember the number to call is 352-1100.

Respectfully submitted
Delinda Campbell, Captain

1989 POLICE REPORT

The consideration of some of our neighboring towns joining together with one full time police department to give better police protection and service to the communities has come up again. I personally feel there is much to be gained by doing this.

However, a careful study must be conducted to see which towns may be interested, where the main station would be located, the cost of such a plan and how the cost would be divided by the towns that may consolidate. It is difficult for small towns to find candidates for part time police positions now because the qualifications and training mandated often takes more time than anyone is willing to spend. It usually means that a man or woman holding down a full time job must give up their weekends or take vacation time to attend classes sponsored by the Police Standards and Training Council of New Hampshire. It also means the continuation of training programs and firearms

certification each year and, frankly, it isn't worth it to go through all this, only to be called upon when needed and for a minimum amount of pay.

I think our towns need better coverage and crime could be cut down as our area continues to grow, if a full time police department was available to deal with it in a professional manner. The homicide that took place in Alstead, the many auto accidents that were investigated, the breaks, the drugs, the domestic complaints, the frightening assault against an elderly man in Acworth last year and many other calls received need more time to be dealt with than a part time officer usually has.

The equipment to keep up to date with the changing world and the police cruisers and insurance are all expensive items for each town to separately finance and pay for.

A Positive, forward movement in a cooperative plan is definitely going to be to our benefit and advantage, because I don't plan to go on doing this job forever!

In September of this year, the property on Rt. 12A referred to as the "marijuana farm" will be owned by the town and I would like to see this property sold and the money used to build a new central town building to accommodate a police station and other town official's offices.



Respectfully submitted,
Erwin W. Ward, Chief

"Before I read you your rights—I'm gonna read you your wrongs."

REPORT OF THE FIRE CHIEF

The Department responded to 50 calls in 1989, detailed as follows:

Chimney Fire	1
Electrical Fires	1
Hay Fires	1
Wires Down	3
Auto Fires	4
Auto Accidents	11
Rescue Assist	2
Power Outage	3
Public Assist	1
False Alarm	1
Mutual Aid	12

50

Five members completed and passed the Firefighter I Course. They are now certified by the State of New Hampshire as Firefighter I.

Several members attended Meadowood Fire school at both the Spring and Fall classes.

Equipment has been updated at both the East and Village stations.

Remember 351-1100. We are at your service DAY OR NIGHT.

Respectfully submitted
George Whipple, Chief

LIBRARIAN'S REPORT

It is interesting to note that we were able to maintain approximately the same circulation as last year. I believe this number could be increased if we were able to purchase more books, particularly for adult reading.

Circulation for 1989	
Adult Fiction	5,881
Adult Non-Fiction	1,607
Junior	10,711
Tapes, Periodicals	1,430

	19,629

An increase in requests for large print books provided by the N.H. Services for the Handicapped, plus other requests for non-fiction books, resulted in borrowing a total of 126 books. New borrowers registered, numbered 72.

We are grateful for the continuing financial support received from Mrs. Leon Whitton and Miss Catherine MacDonald of the Marquis George MacDonald Foundation. Also, generous memorial gifts from Mr. Frank Caruso of Cos Cob, Ct., plus other memorial donations are used for the purchase of non-fiction books. We welcome the gifts of recently published books and magazine. These are of great help.

An inventory of books was taken last May showing a total of 14,745 volumes. This included paperbacks and tapes.

The Trustees recently voted to name the downstairs room "The Whitton Bicentennial Children's Room." Two plaques will be displayed, one with the name of the room and the other acknowledging Alfred "Bud" Wilson of Walpole who donated much time in building bookcases and tables for the room.

We wish to thank Mrs. Edith Mulliner for her generous gift of three new children's rocking chairs and we also thank Mrs. Geraldine Foss of Walpole, for sharing part of her dog collection with us. Both these gifts are being enjoyed by the children. Two additional bookcases have been built and it is hoped that carpeting may be purchased to complete the room.

Under the direction of Mrs. Linda Campbell and Mrs. Mulliner, with the cooperation of the teachers, parents and Friends of the Library, all grades from the Sarah Porter School in Langdon and grades K, 1, 3,4, and 5 from Alstead were able to visit the library on a regular basis. A total of 191

children participated in these visits. We appreciate the efforts of all who made the program possible.

The Friends of the Library again sponsored the summer reading program with 70 children participating. A party was held in August and certificates were awarded the 60 children who completed the program. The Friend's also sponsored the story hour held on Wednesday during the summer and the entertainment provided by the University of New Hampshire which was held a Vilas Pool.

Our hallway is in great need of attention and it is hoped that this year, it will be possible to make necessary repair. Also, a second concern which has already been brought to the attention of the trustees, is the lack of reference books, biographies and other non-fiction books which are needed now and will be needed in the future. Both concerns are costly and cannot be corrected under the present budget.

My special thanks and appreciation are due Peggy Fullam, who works two hours each library afternoon plus many more hours of volunteer time. You are a big help, Peggy! Also, a sincere thank you to the Friends of the Library, the Trustees and the Town of Alstead for their continuing support.

Doris Dustin, Librarian

FRIENDS OF THE SHEDD-PORTER MEMORIAL LIBRARY

Most new residents have recently received our membership drive flyer. Everyone is welcome to stop by the Library and pick up one, to join or contribute. We sponsored our First Annual Spring Tea, with 16 people attending, and expect an even larger attendance this year...all are invited.

The Friend's donated 4 children's books and sponsored a memorial book plate for Sophia Kmiec and Eva Smith. Our organization sent a representative to Manchester for the NH Library Association's Spring Conference & Exposition. We presented the centennial book of State Libraries, "A Road Taken", to our own library. We also helped decorate the library with wreaths and the lampposts with greens and bows, last December.

Our Summer Reading Program has 70 children enrolled, some attending our Wednesday Story Hour, and 60 completing their charts and receiving their certificates at our final ice cream party. We were especially glad that our Little Red Wagon

children's show at Vilas Pool was enjoyed by so many.

Elsa Bley and Jan LaMears are our co-chairman, Marion Holmes is secretary and Lois Sweeney is treasurer. Our current membership drive has us looking forward to having many more active members to make 1990 just as much fun for the children.

Respectfully submitted
Friends of the Library

SHEDD-PORTER LIBRARY TRUSTEES' REPORT

The Trustees met on a regular basis to conduct any necessary business for the Library. Dorothy Walker is Chairman, George Woodell is Building Maintenance Chairman, Geraldine Swift is Secretary, Mary Lou Huffling is Treasurer and Florence Foster is Book Selecting Committee Chairman.

The State of N.H. amended the RSA regarding Number and Terms of Library Trustees to read as follows: RSA 202-A:6 The library trustees shall have the entire custody and management of the public library and of all the property of the town relating thereto, except trust funds held by the town. Any town having a public library shall, at a duly warned town meeting, elect a board of library trustees consisting of any odd number of persons which the town may decide to elect. Such trustees shall serve staggered 3-year terms or until their successors are elected and qualified. 89:2 Applicability. All boards of library trustees shall be in compliance with RSA 202-A:6 as amended by this act by April 30, 1990.

The above article is included in this report to explain the Article on the Town Warrant asking the voters to approve a board of an odd number. The Trustees of the Shedd Porter Memorial Library discussed this at great length and would like to recommend to the voters that five (5) members be decided upon. The Board would like, once again, to say Thank You to the Warren Pond Grange for the new shrubs around the Library. We are sure they will add a lot to the building this summer.

Respectfully submitted
Dorothy Walker
Geraldine Swift
George Woodell
Jane Hutton
Florence Foster
Mary Lou Huffling

REPORT OF TOWN FOREST FIRE WARDEN
AND
STATE FOREST RANGER

During calendar year 1989, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were fires kindled without a fire permit from the Forest Fire Warden, children and debris burning fires that escaped control. All these causes are preventable, but only with your help.

Please help your town and state forest fire officials with forest fire prevention. By New Hampshire State Law (RSA 224:27b), "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done."

Violations of RSA 224:27 and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for paying all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1989 including several large fires in Allenstown, Alton, Chesterfield, Concord areas, as well as the 100 acre fire on Mt. Belknap in Gilford.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or the Division of Forest and Lands at 271-2217.

FOREST FIRE STATISTICS - 1989

	STATE	DISTRICT	ALSTEAD
Number of Fires	550	61	0
Acres Burned	554	38	0

FOREST RANGER
Robert Stewart

ALSTEAD FOREST FIRE
WARDEN
Warren Campbell

REPORT OF ARCH POND COMMITTEE

The following work was accomplished this year:

- Widened and ditched road by the cottages.
- Installed two new culverts.
- Regraveled this part of road.
- Boat access was dug out for easier launching of boats.
- An abandoned well was posted and then filled with clay.

There was considerable time and money spent.

Respectfully submitted
The Arch Pond Committee

MAYBELLE STILL BUILDING COMMITTEE

A new steeple was erected on the building July 3, 1989. This project was done by Landmark Rigging, Inc. of Florence, Mass. A special effort was made by this company to get the steeple in place by July 4th, as required by the original schedule.

The steeple was fabricated off the site, and as this portion of the job came in at a cost lower than estimated, it was possible to paint the complete belfry down to the main roof.

As with any old building, this one required additional maintenance. This includes replacement of roof slate and chimney flashing and replacing broken glass in windows as well as glazing and painting. These are problems that should be taken care of without too much delay.

Respectively submitted
Maybelle Still Building Committee

REPORT OF TRUSTEES OF TRUST FUNDS

With the unstable situation of many banks in recent times, it was recommended by the Town Auditors that we split the Trust Funds invested with two or more banks. As funds mature this year, we will be investing some in additional local banks.

Considering the moist summer season of 1989, we feel the caretakers of our seven cemeteries did a great job of mowing, trimming, fertilizing, etc... Consider how much time you spend caring for your lawn. Then think about 12 to 14 acres of lawn with 1,000 plus stones and monuments to mow and trim around to cases extremely uneven terrain. It takes many hours to cover all cemeteries and during good growing seasons, it is time to start all over again before you finish the first round.

New lots acquired and perpetual care established in 1989:

Donald and Mary Burnham	\$200.00
Lawrence B. & Constance A. Kelly	200.00
Clifford G. Smith Sr..	300.00
George W. & Jane Kain O'Berst	200.00
George J. Eva A. Krehel	200.00

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

Respectfully submitted
Marie Bender
Bruce A. Bellows
Reginald Clark

Trustees of Trust Funds

VILAS POOL REPORT

Many thanks to the many contributors of money, labor and materials for the boathouse and renovation in memory of Willie Laird. We expect it will be completely finished by the time the pool opens for the 1990 season.

The dredging and rip-rapping was started in May and partially finished in time to open for the season. There was a lot rain in May and June of 1989 which prevented us from finishing the project until the pool closed in September. Thanks to Ralph Balla and his construction firm for doing a beautiful job!

Our manager, Dave Mason and lifeguards Sue Mead, Destry Ross, Stephanie Tallman and Tyler Tallman gave Red Cross Swimming lessons, opened the snack bar on a limited basis, ran a successful Vilas Pool Day, and supervised the swimming and boating areas on a daily basis.

Our immediate goals for the 1990 year is to shore up the pavilion and repair its entrances. We are still looking into ways of painting the bridge and sprucing up the entrance into the pool. The fire department wants to find a way of providing fire protection for the whole area.

Respectfully submitted
Vilas Pool Committee

REPORT OF DOG CONSTABLE

A total of 53 complaints of various kinds were handled over the past year. Nine dogs were transported to the Monadnock Region Humane Society. If you don't like the sound of the tags jingling on the collars of your pets, you can wrap them with clear tape or at least, put your telephone numbers on their collars with an ink pen or indelible laundry marker. Your dog cannot tell us where he lives if you don't help him.

There were 215 dogs licensed in Alstead this year. One Mutual Aid Assist to Langdon for a stray dog hit by a car. He was transported to a Veterinarian in Walpole and consequently adopted. Lucky Dog!

Respectfully submitted Neil R.
Swift, Jr. Alstead Dog Constable

REPORT OF CEMETERY CUSTODIAN

The cemeteries were raked and the leaves were removed. Graves were loamed and seeded. Brush and trees were cut and removed. The cemeteries were mowed several times.

Respectfully submitted
Richard G. Clark

REPORT OF OVERSEER OF PUBLIC WELFARE

Several families were given financial help during the year.

Respectfully submitted
Richard G. Clark

ALSTEAD HISTORICAL SOCIETY REPORT

The 1989 Season opened with an Open House on Memorial Day with 117 visitors.

On the 3rd of July over 100 residents and former members of the Universalist Church gathered to see the new steeple hoisted into place on the Maybelle Still Memorial Building. Erwin Ward shot his cannon in celebration and a burst of fireworks marked the occasion.

Important gifts this season, included the pigeon hole mail box from the East Alstead store given by Edith Chase, a collection of 3000 dogs from Mrs. Molly (Howard) Foss, 350 of these are on display in the children's room at the Library. A fine collection of photos and documents, World War I and earlier vintage was given from Carl Rasmussen.

The history committee meets once a month with Dr. Helen Frink who is writing the Alstead Town History.

Numerous organizations have met and had their meetings at the Historical Society which include the Antique Bottle Club, Ashuelot D.A.R., Oasis Rebekah Lodge, Women's Guild, Grange members and tours by school children.

The Officers regret the resignation of Mrs. James Shaw as a trustee. The officers are President - Bruce Bellows, Curator and Treasurer - Dorothy Walker, Assistant Curator - Mrs. Roland L'Heureux and the Trustees are Paul Thompson, Daniel Curll and Harold Walker.

A grant of \$1,000. was received for the preservation of the large photo collection and perhaps to print Alstead Past and Present, a project started in 1976. From the Horse Thieves Detection Society, a gift of \$600.00, which was used to purchase a rug for the reference room and for framing early broadsides and gravestone rubbings.

Respectfully submitted
Alstead Historical Society

CONSERVATION COMMISSION ANNUAL REPORT

The Commission spent the majority of its time in 1989 working towards land conservation projects in the Wellman Pond area and around Lake Warren. We worked extensively with the Trust for New Hampshire Lands, but have yet to formalize any conservation easements with landowners in Alstead. Securing the necessary matching conservation easements and/or donations has been the basic stumbling block. We feel positive about the State's program and its funding schedule and hope to protect, under conservation easements, more of Alstead's open and wild lands.

Through the generosity of Helene Moodie, the Commission received 50 disease resistance American Liberty Elms which were given away to people in Alstead and surrounding towns. Some were planted in the East Alstead common and some were planted in the Alstead Center cemetery.

A good bit of brush clipping and piling was undertaken at our scenic Pratt's Rock. There is a well marked trail and a wonderful view from the top. We recommend it as a place to go hiking or picnicing most anytime. Please remember to carry out any litter.

The Conservation Commission is comprised of 7 volunteer members who meet on the first (and usually third) Wednesday of each month. For 1990, we hope to launch some strong Earth Day programs and activities for late April to kick off 1990 as the "Decade of the Environment!" We are also working on a 3-D map of town, a conservation brochure and a questionnaire to all residents asking them for their feedback on a number of issues and ideas. We welcome any and all environmental concerns that people of Alstead may have and encourage you to contact us individually, or at our regular meetings.

Respectfully submitted

Elliot Burch, Chairman
Robert Brown
Howard Weeks

Volunteers

Ellen Bartlett
Norman LaPolice
Sean Lawlor
Jan Wright

TAX COLLECTOR'S REPORT
FISCAL YEAR ENDED DECEMBER 1989

UNCOLLECTED TAXES-BEGINNING OF FISCAL YEAR	LEVIES OF			PRIOR
	1989	1988	1987	
Property Taxes		\$283,798.61	--	--
Resident Taxes			\$1,330.00	\$440.00
Land Use Change Tax	3,800.00			
Yield Taxes	474.72		1,034.80	218.60
TAXES COMMITTED TO COLLECTOR:				
Property Taxes	\$1,483,628.00			
Resident Taxes				
Land Use Change Tax	3,000.00			
Yield Taxes	11,176.66			
OVERPAYMENTS:				
Penalties on Property Taxes	637.31	401.67		
Yield Taxes		.87		
INTEREST COLLECTED ON DELINQUENT TAXES:			15.00	6.00
TOTAL DEBITS	\$1,499,989.23	307,488.83	2,379.83	664.60

TAXES COLLECTOR'S REPORT
FISCAL YEAR ENDED DECEMBER 31, 1989

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REMITTANCE TO TREASURER DURING FISCAL YEAR:	1989	1988	1987	PRIOR
Property Taxes	\$1,222,252.60	\$282,893.28	150.00	60.00
Resident Taxes	3,000.00	3,800.87		
Land Use Change Tax	9,859.26	474.72	968.86	
Yield Taxes				
INTEREST ON TAXES	1,547.26	19,012.96	15.00	6.00
Penalties on Resident Taxes				
ABATEMENTS ALLOWED:				
Property Taxes	937.00	1,307.00		
Resident Taxes			1,180.00	380.00
Yield Taxes	1,245.00		65.94	218.60
UNCOLLECTED TAXES END OF FISCAL YEAR				
Property Taxes	261,075.71			
Yield Taxes	72.40			
TOTAL CREDITS \$	1,499,989.23	307,488.83	2,379.80	664.60

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

TAX COLLECTORS REPORT
FISCAL YEAR ENDED DECEMBER 31, 1989

	1988	1987	1986
Balance of Unredeemed Taxes			
Beginning of Fiscal Year		\$57,315.72	\$7,562.62
Sold to Others-Deposited in Town Acct			5,601.60
Taxes Sold/Executed to Town			
During Fiscal year:	\$96,533.55		
Interest Collected After Sale/Liend Execution	374.00	3,802.48	2,884.27
Redemption Cost	506.67	726.00	212.60
Check Returned:		13.72	
<hr/>			
TOTAL DEBITS	\$97,414.22	\$61,857.92	\$16,261.09
<hr/>			
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Remittance to Treasurer			
During Fiscal year:	1988	1987	1986
Redemptions	\$21,165.75	\$30,034.46	\$12,238.08
Interest & Cost After Sale	880.67	4,528.48	4,023.01
Unredeemed Taxes End of year	75,367.80	27,294.98	--
<hr/>			
TOTAL CREDITS	\$97,414.22	\$61,857.92	\$16,261.09

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying general purpose financial statements of the Town of Alstead and the combining and individual fund financial statements of the Town as of and for the year ended December 31, 1989, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 Asset 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, in all material respects, the financial position of the Town of Alstead at December 31, 1989, and the results of its operations and the changes in financial position of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town at December 31, 1989, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

*Plodzik & Sanderson
Professional Association*

January 11, 1990

EXHIBIT A
TOWN OF ALSTEAD
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1989

	<u>Governmental Fund Types</u>	
<u>ASSETS AND OTHER DEBITS</u>	<u>General</u>	<u>Special Revenue</u>
<u>Assets</u>		
Cash and Equivalents	\$307,232	\$32,606
Investments		
<u>Receivables (Net of</u>		
<u>Allowances For Uncollectibles)</u>		
Interest		221
Taxes	363,811	
Accounts Intergovernmental	15,226	2,364
Interfund Receivable(s)		
Prepaid Items	471	
<u>Other Debits</u>		
Amount To Be Provided For		
Retirement of General Long-term Debt		
TOTAL ASSETS AND OTHER DEBITS	<u>\$686,740</u>	<u>\$35,191</u>
<u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 3,774	\$
Accrued Payroll and Benefits	3,262	
Intergovernmental Payable	570,399	
Interfund Payable(s)		
Tax Anticipation Notes Payable		
General Obligation Debt Payable		
Capital Leases Payable		
Total Liabilities	<u>577,435</u>	
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved For Endowments		
Reserved For Encumbrances	1,500	
Reserved For Special Purposes		
<u>Unreserved</u>		
Undesignated	107,805	35,191
Total Equity	<u>109,305</u>	<u>35,191</u>
TOTAL LIABILITIES AND EQUITY	<u>\$686,740</u>	<u>\$35,191</u>

Fiduciary Fund Type	Account Group	Totals	
		(Memorandum Only)	
Trust Funds	General Long- Term Debt	December 31, 1989	December 31, 1988
\$202,613 9,076	\$	\$ 542,451 9,076	\$ 672,112 9,076
		221	
		363,811	355,975
		17,590	13,683
1,200		1,200	28,084
		471	1,206
			3,500
	<u>119,245</u>	<u>119,245</u>	<u>56,000</u>
<u>\$212,889</u>	<u>\$119,245</u>	<u>\$1,054,065</u>	<u>\$1,139,636</u>
\$	\$	\$ 3,774	\$ 7,009
689		3,262	
		571,088	500,610
			9
	42,000	42,000	225,000
	77,245	77,245	56,000
<u>689</u>	<u>119,245</u>	<u>697,369</u>	<u>788,528</u>
167,205		167,205	180,784
44,995		1,500	25,500
		44,995	21,191
		142,996	123,533
<u>212,200</u>	<u></u>	<u>356,696</u>	<u>351,008</u>
<u>\$212,889</u>	<u>\$119,245</u>	<u>\$1,054,065</u>	<u>\$1,139,636</u>

The notes to the financial statements are an integral part of this statement.

**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, 1989**

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Taxes	\$1,526,903	\$
Licenses and Permits	120,098	
Intergovernmental	120,076	
Charges For Services	2,474	
Miscellaneous	84,620	27,003
<u>Other Financing Sources</u>		
Operating Transfers In	1,502	9,613
Total Revenues and Other Financing Sources	1,855,673	36,616
<u>Expenditures</u>		
<u>Current</u>		
General Government	137,879	
Public Safety	35,640	
Highways, Streets, Bridges	241,532	
Sanitation	98,261	
Health	22,352	
Welfare	7,187	
Culture and Recreation	29,364	35,642
Capital Outlay	59,664	
<u>Debt Service</u>		
Principal	14,000	
Interest	27,103	
<u>Other Financing Uses</u>		
Operating Transfers Out		
Interfund Transfers	16,200	2,702
Intergovernmental Transfers	1,169,300	
Total Expenditures and Other Financing Uses	1,858,482	38,344
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>		
	(2,809)	(1,728)
Fund Balances - January 1	112,114	36,919
Fund Balances - December 31	\$ 109,305	\$35,191

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	December 31, 1989	December 31, 1988
	\$	\$1,526,903
	120,098	107,390
	120,076	123,064
	2,474	1,211
5,027	116,650	111,432
<u>10,000</u>	<u>21,115</u>	<u>26,206</u>
<u>15,027</u>	<u>1,907,316</u>	<u>1,777,029</u>
7,700	145,579	154,979
	35,640	30,767
	241,532	232,986
	98,261	75,641
	22,352	14,683
	7,187	5,239
	65,006	34,965
	59,664	89,632
	14,000	30,666
	27,103	24,489
	18,902	26,200
<u> </u>	<u>1,169,300</u>	<u>1,114,649</u>
<u>7,700</u>	<u>1,904,526</u>	<u>1,834,896</u>
7,327	2,790	(57,867)
<u>59,696</u>	<u>208,729</u>	<u>266,596</u>
<u>\$67,023</u>	<u>\$ 211,519</u>	<u>\$ 208,729</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF ALSTEAD
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1989

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
Taxes	\$1,501,743	\$1,526,903	\$25,160
Licenses and Permits	90,900	120,098	29,198
Intergovernmental	112,969	120,076	7,107
Charges For Services	300	2,474	2,174
Miscellaneous	70,000	84,620	14,620
<u>Other Financing Sources</u>			
Operating Transfers In	<u>1,483</u>	<u>1,502</u>	<u>19</u>
Total Revenues and Other Financing Sources	<u>1,777,395</u>	<u>1,855,673</u>	<u>78,278</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	162,450	137,879	24,571
Public Safety	34,450	35,640	(1,190)
Highways, Streets, Bridges	227,000	241,532	(14,532)
Sanitation	75,000	98,261	(23,261)
Health	23,000	22,352	648
Welfare	12,000	7,187	4,813
Culture and Recreation	31,785	29,364	2,421
Capital Outlay	58,600	59,664	(1,064)
<u>Debt Service</u>			
Principal	14,000	14,000	
Interest and Fiscal Charges	21,260	27,103	(5,843)
<u>Other Financing Uses</u>			
<u>Operating Transfers Out</u>			
Interfund Transfers	16,200	16,200	
Intergovernmental Transfers	<u>1,169,300</u>	<u>1,169,300</u>	
Total Expenditures and Other Financing Uses	<u>1,845,045</u>	<u>1,858,482</u>	<u>(13,437)</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	(67,650)	(2,809)	64,841
Fund Balances - January 1	<u>112,114</u>	<u>112,114</u>	
Fund Balances - December 31	<u>\$ 44,464</u>	<u>\$ 109,305</u>	<u>\$64,841</u>

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$1,501,743	\$1,526,903	\$ 25,160
			90,900	120,098	29,198
			112,969	120,076	7,107
			300	2,474	2,174
	27,003	27,003	70,000	111,623	41,623
	<u>9,613</u>	<u>9,613</u>	<u>1,483</u>	<u>11,115</u>	<u>9,632</u>
	<u>36,616</u>	<u>36,616</u>	<u>1,777,395</u>	<u>1,892,289</u>	<u>114,894</u>
			162,450	137,879	24,571
			34,450	35,640	(1,190)
			227,000	241,532	(14,532)
			75,000	98,261	(23,261)
			23,000	22,352	648
			12,000	7,187	4,813
	35,642	(35,642)	31,785	65,006	(33,221)
			58,600	59,664	(1,064)
			14,000	14,000	
			21,260	27,103	(5,843)
	2,702	(2,702)	16,200	18,902	(2,702)
	<u>38,344</u>	<u>(38,344)</u>	<u>1,169,300</u>	<u>1,169,300</u>	
			1,845,045	1,896,826	(51,781)
	(1,728)	(1,728)	(67,650)	(4,537)	63,113
<u>36,919</u>	<u>36,919</u>		<u>149,033</u>	<u>149,033</u>	
<u>\$36,919</u>	<u>\$35,191</u>	<u>(\$ 1,728)</u>	<u>\$ 81,383</u>	<u>\$ 144,496</u>	<u>\$ 63,113</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF ALSTEAD
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1989

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1988</u>
<u>Operating Revenues</u>		
New Funds	\$ 2,300	\$ 2,272
Interest and Dividends	12,347	10,809
Operating Transfers In	<u> </u>	<u>1,200</u>
<u>Total Operating Revenues</u>	<u>14,647</u>	<u>14,281</u>
<u>Operating Expenses</u>		
Support of Schools	545	422
Cemeteries and Other	9,791	5,473
Operating Transfers Out	<u>1,413</u>	<u>1,206</u>
<u>Total Operating Expenses</u>	<u>11,749</u>	<u>7,101</u>
<u>Net Income</u>	2,898	7,180
<u>Fund Balance - January 1</u>	<u>142,279</u>	<u>135,099</u>
<u>Fund Balance - December 31</u>	<u>\$145,177</u>	<u>\$142,279</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF ALSTEAD
Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1989

	<u>Fiduciary</u> <u>Fund Type</u> <u>Nonexpendable</u> <u>Trust Funds</u>	<u>Total</u> <u>(Memorandum Only)</u> <u>December 31,</u> <u>1988</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
New Funds	\$ 2,300	\$ 2,272
Interest and Dividends	12,347	10,809
Operating Transfers In	<u> </u>	<u>1,200</u>
<u>Total Sources of Working Capital</u>	<u>14,647</u>	<u>14,281</u>
<u>Uses of Working Capital</u>		
Support of Schools	545	422
Cemeteries and Other	9,791	5,473
Operating Transfers Out	<u>1,413</u>	<u>1,206</u>
<u>Total Uses of Working Capital</u>	<u>11,749</u>	<u>7,101</u>
<u>Net Increase In Working Capital</u>	<u>\$ 2,898</u>	<u>\$ 7,180</u>
<u>Elements of Net Increase</u>		
<u>In Working Capital</u>		
Cash	\$ 1,684	\$ 7,157
<u>Receivable</u>		23
Intergovernmental		
Interfund Receivable(s)	1,200	
Interfund Payable(s)	<u>14</u>	
<u>Net Increase In Working Capital</u>	<u>\$ 2,898</u>	<u>\$ 7,180</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Alstead have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Alstead includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental 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, Conservation Commission, Vilas Pool, Arch Pond Committee and Shedd Porter Memorial Library Funds.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

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.

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 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 most 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)

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

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 1989, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$42,150
Beginning Fund Balance -	
Reserved For Encumbrances	<u>25,500</u>
Total Use of Beginning Fund Balance	<u>\$67,650</u>

E. *Fund Balance*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that that portion is not appropriate for expenditures, is shown as reserved.

Reserved for Encumbrances

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

The General Fund reserve for encumbrances at December 31, 1989 is detailed in Exhibit A-2 and totals \$1,500.

Other Reserves

Other reserves used by the Town include Reserve for Special Purposes (which includes Capital Reserve Fund balances) and Reserve for Endowments.

F. *Cash and Investments*

At year end, the carrying amount of the Town's deposits is \$542,451 and the bank balance is \$418,392. Of the bank balance, \$241,170 was covered by Federal depository insurance and \$177,222 was uninsured.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

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, 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:

	<u>Carrying Amount</u>	<u>Market Value</u>
Mutual Funds	<u>\$9,076</u>	<u>\$73,542</u>

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 believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. This practice is consistent with the previous year.

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

A partial payment of the taxes assessed on April 1 is computed by multiplying the prior year's assessed valuation by one half of the previous year's tax rate, and is due on July 1.

A payment, of the remainder of the taxes assessed on April 1 less the payment due on July 1, is payable on December 1.

Interest of 12% is charged on property taxes unpaid after July 1, 1989 and December 1, 1989.

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 1989 was \$15,050 and expenditures amounted to \$6,629.

As prescribed by law, the tax collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

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, 1989 are as follows:

<u>Fund</u>	<u>Interfund Receivable(s)</u>	<u>Interfund Payable(s)</u>
Trust Funds	<u>\$1,200</u>	<u>\$-0-</u>

The difference of \$1,200 in receivable(s) and payable(s) occurs because of cash transfers recorded in the Shedd Porter Memorial Library Fund as of December 31, but recorded as an accrual in the Trust Funds.

K. *Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position,

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

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, 1989.

General Obligation Debt Payable January 1, 1989	\$56,000
General Obligation Debt Retired	<u>14,000</u>
General Obligation Debt Payable December 31, 1989	<u>\$42,000</u>

General obligation debt payable at December 31, 1989 is comprised of the following issue:

\$70,000 1987 Fire Apparatus Notes due in annual installments of \$14,000 through November 13, 1992; interest at 8.5%	<u>\$42,000</u>
--	-----------------

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1989, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$14,000	\$3,570	\$17,570
1991	14,000	2,380	16,380
1992	<u>14,000</u>	<u>1,193</u>	<u>15,193</u>
<u>Totals</u>	<u>\$42,000</u>	<u>\$7,143</u>	<u>\$49,143</u>

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

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

Legal Debt Margin

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1989, the Town of Alstead is using an equalized value of \$80,646,915 and a legal debt margin of \$1,411,321.

Capital Lease Agreements For Equipment

The Town has entered into a lease-purchase agreement for a highway truck, which provides for annual principal and interest payments as follows:

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$16,264	\$ 4,678	\$20,942
1991	16,264	3,653	19,917
1992	16,263	2,537	18,800
1993	<u>16,263</u>	<u>1,323</u>	<u>17,586</u>
<u>Totals</u>	<u>\$65,054</u>	<u>\$12,191</u>	<u>\$77,245</u>

Payments of \$16,264 were made in 1989. The lease-purchase agreement contains non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

<u>Total Long-term Debt</u>		
General Obligation		\$ 42,000
Capital Leases Payable		<u>77,245</u>
<u>Total</u>		<u>\$119,245</u>

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 and Expendable Trust Funds at December 31, 1989 are detailed as follows:

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Warren Monument Fund	\$ 5,262	\$ 381
Kimball Library Fund	2,465	
Carpenter Library Fund	500	
C.F. Warren Library Fund	5,650	
Cemetery Trust Funds	82,842	37,689
Wills and Smith Cemetery and School Funds	510	
Whitton Endowment Library Fund	<u>9,836</u>	<u>42</u>
<u>Total Nonexpendable</u>	<u>\$107,065</u>	<u>\$38,112</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Highway Equipment Fund	\$ 23,086	
Reappraisal	10,609	
<u>Other Town Trust</u>		
Maybelle H. Still Memorial Fund - Town History	<u>33,328</u>	
<u>Total Expendable</u>	<u>67,023</u>	
<u>Total All Trust Funds</u>	<u>\$212,200</u>	

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 market value of the trusts as reported by the bank at December 31, 1989 is \$1,555,679. The reports of the Bellows Falls Trust Company were not examined by Plodzik & Sanderson Professional Association.

EXHIBIT A-1
TOWN OF ALSTEAD
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1989

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$1,481,743	\$1,483,628	\$ 1,885
Yield5,000	11,177	6,177	
Land Use Change	5,000	3,000	(2,000)
Interest and Penalties on Taxes	10,000	29,098	19,098
Total Taxes	<u>1,501,743</u>	<u>1,526,903</u>	<u>25,160</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	90,000	116,991	26,991
Dog Licenses	800	950	150
Business Licenses, Permits and Fees	100	2,157	2,057
Total Licenses and Permits	<u>90,900</u>	<u>120,098</u>	<u>29,198</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	20,624	20,624	
Business Profits Tax	38,770	38,770	
Highway Block Grant	53,497	55,543	2,046
Reimb. a/c State-Federal Forest Land	78	163	85
Other Reimbursements		51	51
<u>Federal Grants</u>			
FEMA Supplemental Grant		4,925	4,925
Total Intergovernmental Revenues	<u>112,969</u>	<u>120,076</u>	<u>7,107</u>
<u>Charges For Services</u>			
Income From Departments	300	2,184	1,884
Rent of Town Property		290	290
Total Charges For Services	<u>300</u>	<u>2,474</u>	<u>2,174</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	10,000	17,469	7,469
Income from Trust Funds	60,000	65,350	5,350
Welfare Reimbursements		1,801	1,801
Total Miscellaneous Revenues	<u>70,000</u>	<u>84,620</u>	<u>14,620</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Special Revenue Fund - Revenue Sharing	1,483	1,502	19
Total Revenues and Other Financing Sources	<u>1,777,395</u>	<u>\$1,855,673</u>	<u>\$78,278</u>
Unreserved Fund Balance Used To Reduce Tax Rate	42,150		
Total Revenues, Other Financing Sources and Use of Fund Balance	<u>\$1,819,545</u>		

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF ALSTEAD
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1989

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$86,614	
 <u>Deductions</u>		
Unreserved Fund Balance Used		
To Reduce the 1989 Tax Rate	<u>42,150</u>	\$ 44,464
 <u>Additions</u>		
<u>1989 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$78,278	
Overdraft of Appropriations (Exhibit A-2)	(<u>14,937</u>)	
1989 Budget Surplus		<u>63,341</u>
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$107,805</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
TOWN OF ALSTEAD
General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1989

	<u>Encumbered</u> <u>From 1988</u>	<u>Appropriations</u> <u>1989</u>
<u>Current</u>		
<u>General Government</u>		
Town Officers' Expenses	\$	\$ 52,000
Cemeteries	1,400	1,000
General Government Buildings		15,000
Planning and Zoning		10,000
Legal Expenses		10,000
Employee Benefits		8,000
Insurance		50,000
Overlay		15,050
Total General Government	1,400	161,050
<u>Public Safety</u>		
Police Department		12,000
Fire Department		22,300
Civil Defense		150
Total Public Safety		34,450
<u>Highways, Streets, Bridges</u>		
General Highway Department Expenses		220,000
Street Lighting		7,000
Total Highways, Streets, Bridges		227,000
<u>Sanitation</u>		
Solid Waste Disposal		75,000
<u>Health</u>		
Hospitals and Ambulances		23,000
<u>Welfare</u>		
General Assistance		10,000
Juvenile Assistance Program		2,000
Total Welfare		12,000
<u>Culture and Recreation</u>		
Library	4,100	800
Parks and Recreation		4,500
Patriotic Purposes		185
Conservation Commission		2,200
Vilas Pool		20,000
Total Culture and Recreation	4,100	27,685
<u>Capital Outlay</u>		
Maybelle Still Building	20,000	21,600
Highway Truck Lease		17,000
Total Capital Outlay	20,000	38,600

Expenditures
Net of Refunds

Encumbered
To 1990

(Over)
Under
Budget

\$ 54,861	\$	(\$ 2,861)
925		1,475
15,754		(754)
7,076	1,500	1,424
3,774		6,226
9,836		(1,836)
39,024		10,976
6,629		8,421
<u>137,879</u>	<u>1,500</u>	<u>23,071</u>
11,746		254
23,878		(1,578)
16		134
<u>35,640</u>	<u>_____</u>	<u>(1,190)</u>
236,068		(16,068)
5,464		1,536
<u>241,532</u>	<u>_____</u>	<u>(14,532)</u>
98,261		(23,261)
22,352		648
7,187		2,813
<u>7,187</u>	<u>_____</u>	<u>2,000</u>
		<u>4,813</u>
4,476		424
3,582		918
185		
2,223		(23)
18,898		1,102
<u>29,364</u>	<u>_____</u>	<u>2,421</u>
43,400		(1,800)
16,264		736
<u>59,664</u>	<u>_____</u>	<u>(1,064)</u>

EXHIBIT A-2 (Continued)

TOWN OF ALSTEAD

General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1989

	<u>Encumbered</u> <u>From 1988</u>	<u>Appropriations</u> <u>1989</u>
<u>Debt Service</u>		
Principal of Long-term Debt		14,000
Interest Expense - Long-term Debt		4,760
Interest Expense - Tax Anticipation Notes	_____	<u>16,500</u>
Total Debt Service	_____	<u>35,260</u>
<u>Other Financing Uses</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Fund</u>		
Public Library		6,200
<u>Expendable Trust Funds</u>		
Capital Reserve Funds		10,000
Total Interfund Transfers	_____	<u>16,200</u>
<u>Intergovernmental Transfers</u>		
School District Assessment		1,034,642
County Tax Assessment	_____	<u>134,658</u>
Total Intergovernmental Transfers	_____	<u>1,169,300</u>
<u>Total Appropriations,</u>		
<u>Expenditures and Other Financing Uses</u>	<u>\$25,500</u>	<u>\$1,819,545</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1990</u>	(Over) Under <u>Budget</u>
14,000		
4,340		420
<u>22,763</u>	<u> </u>	(6,263)
<u>41,103</u>	<u> </u>	(5,843)
6,200		
<u>10,000</u>	<u> </u>	<u> </u>
<u>16,200</u>	<u> </u>	<u> </u>
1,034,642		
<u>134,658</u>	<u> </u>	<u> </u>
<u>1,169,300</u>	<u> </u>	<u> </u>
<u>\$1,858,482</u>	<u>\$1,500</u>	<u>(\$14,937)</u>

The notes to the financial statements are an integral part of this statement

EXHIBIT B-1
TOWN OF ALSTEAD
Special Revenue Funds
Combining Balance Sheet
December 31, 1989

<u>ASSETS</u>	<u>Vilas Pool</u>	<u>Arch Pond Committee</u>	<u>Shedd Porter Memorial Library</u>
Cash and Equivalents	\$14,451	\$10,299	\$4,777
<u>Receivables</u>			
Interest			
Accounts	2,364		
Interfund Receivable(s)	_____	_____	_____
TOTAL ASSETS	<u>\$16,815</u>	<u>\$10,299</u>	<u>\$4,777</u>
<u>EQUITY</u>			
<u>Equity</u>			
<u>Fund Balances</u>			
<u>Unreserved</u>			
Undesignated	<u>\$16,815</u>	<u>\$10,299</u>	<u>\$4,777</u>

<u>Conservation Commission</u>	<u>Totals</u>	
	<u>December 31, 1989</u>	<u>December 31, 1988</u>
\$3,079	\$32,606	\$32,951
221	221	
	2,364	2,762
		<u>1,206</u>
<u>\$3,300</u>	<u>\$35,191</u>	<u>\$36,919</u>
<u>\$3,300</u>	<u>\$35,191</u>	<u>\$36,919</u>

The notes to the financial statements are an integral part of this statement.

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, 1989

	<u>Federal Revenue Sharing</u>	<u>Vilas Pool</u>	<u>Arch Pond Committee</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$	\$	\$
Miscellaneous	19	16,525	786
<u>Other Financing Sources</u>			
Operating Transfers In	_____	_____	_____
<u>Total Revenues and Other Financing Sources</u>	<u>19</u>	<u>16,525</u>	<u>786</u>
<u>Expenditures</u>			
<u>Current</u>			
Culture and Recreation		15,866	2,568
<u>Other Financing Uses</u>			
Operating Transfers Out			
Interfund Transfers	<u>1,502</u>	_____	_____
<u>Total Expenditures and Other Financing Uses</u>	<u>1,502</u>	<u>15,866</u>	<u>2,568</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	(1,483)	659	(1,782)
<u>Fund Balances - January 1</u>	<u>1,483</u>	<u>16,156</u>	<u>12,081</u>
<u>Fund Balances - December 31</u>	<u>\$ -0-</u>	<u>\$16,815</u>	<u>\$10,299</u>

Shedd Porter Memorial Library	Conservation Commission	Totals	
		December 31, 1989	December 31, 1988
\$ 9,433	\$ 240	\$ 27,003	\$ 109 25,084
<u>7,613</u>	<u>2,000</u>	<u>9,613</u>	<u>6,206</u>
<u>17,046</u>	<u>2,240</u>	<u>36,616</u>	<u>31,399</u>
17,208		35,642	30,969
<u>1,200</u>	<u> </u>	<u>2,702</u>	<u>1,200</u>
<u>18,408</u>	<u> </u>	<u>38,344</u>	<u>32,169</u>
(1,362)	2,240	(1,728)	(770)
<u>6,139</u>	<u>1,060</u>	<u>36,919</u>	<u>37,689</u>
<u>\$ 4,777</u>	<u>\$3,300</u>	<u>\$35,191</u>	<u>\$36,919</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3
TOWN OF ALSTEAD
Special Revenue Fund - Federal Revenue Sharing
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1989

<u>Revenues</u>	
Interest Income	\$ 19
<u>Other Financing Uses</u>	
Operating Transfers Out General Fund	<u>1,502</u>
<u>Excess of Revenues Over (Under) Other Financing Uses</u>	(1,483)
<u>Fund Balance - January 1</u>	<u>1,483</u>
<u>Fund Balance - December 31</u>	<u>\$ -0-</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-4
TOWN OF ALSTEAD
Special Revenue Fund - Vilas Pool
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1989

Revenues

Miscellaneous

Vilas Trust	\$13,947
Donations	1,000
Interest on Deposits	857
Activity Income	696
Other	<u>25</u>

Total Revenues

\$16,525

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 6,257
Utilities	482
Repairs and Maintenance	1,626
Equipment and Supplies	645
Excavation	6,115
Activities and Courses	550
Other General Expenses	<u>191</u>

Total Expenditures

15,866

Excess of Revenues Over Expenditures

659

Fund Balance - January 1

16,156

Fund Balance - December 31

\$16,815

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-5
TOWN OF ALSTEAD
Special Revenue Fund - Arch Pond Committee
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1989

Revenues

Miscellaneous

Interest on Deposits \$ 786

Expenditures

Current

Culture and Recreation

Repairs and Maintenance \$2,480

Rubbish Removal 40

Other 48

Total Expenditures 2,568

Excess (Deficiency) of

Revenues Over (Under) Expenditures (1,782)

Fund Balance - January 1 12,081

Fund Balance - December 31 \$10,299

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-6
TOWN OF ALSTEAD
Special Revenue Fund - Shedd Porter Memorial Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1989

Revenues

Miscellaneous

Shedd Porter Trust	\$6,964
Gifts and Donations	2,102
Interest Income	257
Other	110

Other Financing Sources

Operating Transfers In

General Fund	6,200
Trust Funds	<u>1,413</u>

Total Revenues and Other Financing Sources

\$17,046

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$7,426
Utilities	1,942
Books and Periodicals	3,313
Building Maintenance	3,851
Supplies	676

Other Financing Uses

Operating Transfers Out

Trust Funds	<u>1,200</u>
-------------	--------------

Total Expenditures and Other Financing Uses

18,408

Excess (Deficiency) of Revenues and

Other Financing Sources Over (Under)

Expenditures and Other Financing Uses

(1,362)

Fund Balance - January 1

6,139

Fund Balance - December 31

\$ 4,777

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-7
TOWN OF ALSTEAD
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1989

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest on Deposits	\$ 240
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	<u>2,000</u>
<u>Total Revenues and Other Financing Sources</u>	2,240
<u>Fund Balance - January 1</u>	<u>1,060</u>
<u>Fund Balance - December 31</u>	<u>\$3,300</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF ALSTEAD
Fiduciary Fund Type
Expendable Trusts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1989

	Town Trust Funds	Capital Reserve Funds	Totals	
			December 31, 1989	December 31, 1988
Revenues				
New Funds	\$ 2,523	\$	\$ 2,523	\$
Interest on Deposits		2,504	2,504	4,022
Other Financing Sources				
Operating Transfers In		10,000	10,000	20,000
Total Revenues and Other Financing Sources	2,523	12,504	15,027	24,022
Expenditures				
Current				
General Government	7,700		7,700	1,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(5,177)	12,504	7,327	23,022
Fund Balances - January 1	38,505	21,191	59,696	36,674
Fund Balances - December 31	\$33,328	\$33,695	\$67,023	\$59,696

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF ALSTEAD
Trust Funds
Combining Balance Sheet
December 31, 1989

<u>ASSETS</u>	Trust Funds		
	Expendable		Nonexpendable
	Town	Capital Reserve	Town
Cash and Equivalents	\$33,328	\$33,695	\$135,590
Investments, At Cost			9,076
Interfund Receivable(s)			1,200
TOTAL ASSETS	<u>\$33,328</u>	<u>\$33,695</u>	<u>\$145,866</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Intergovernmental Payable	\$ _____	\$ _____	\$ 689
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments	22,028		145,177
Reserved For Special Purposes	<u>11,300</u>	<u>33,695</u>	
Total Equity	<u>33,328</u>	<u>33,695</u>	<u>145,177</u>
TOTAL LIABILITIES AND EQUITY	<u>\$33,328</u>	<u>\$33,695</u>	<u>\$145,866</u>

<u>Totals</u>	
<u>December 31,</u> <u>1989</u>	<u>December 31,</u> <u>1988</u>
\$202,613	\$193,602
9,076	9,076
<u>1,200</u>	<u> </u>
<u>\$212,889</u>	<u>\$202,678</u>
\$ 689	\$ 703
167,205	180,784
<u>44,995</u>	<u>21,191</u>
<u>212,200</u>	<u>201,975</u>
<u>\$212,889</u>	<u>\$202,678</u>

The notes to the financial statements are an integral part of this statement.

SCHEDULE II
TOWN OF ALSTEAD
Trust Funds

*Summary of Principal, Income and Investments
For the Fiscal Year Ended December 31, 1989*

	Principal		
	Balance January 1, 1989	Additions (Withdrawals)	Balance December 31, 1989
<u>Cemetery Trust Funds</u>			
Perpetual Care	\$ 81,742	\$ 1,100	\$ 82,842
<u>Library Funds</u>			
Kimball Fund	2,465		2,465
Carpenter Fund	500		500
C. F. Warren Fund	5,650		5,650
Whitton Endowment Fund	8,636	1,200	9,836
Total Library Funds	<u>17,251</u>	<u>1,200</u>	<u>18,451</u>
<u>School and Other Funds</u>			
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 Memorial Fund - Town History	<u>13,715</u>		<u>13,715</u>
Total School and Other Funds	<u>20,093</u>		<u>20,093</u>
<u>Capital Reserve Funds</u>	<u>20,000</u>	<u>10,000</u>	<u>30,000</u>
<u>Totals</u>	<u>\$139,086</u>	<u>\$12,300</u>	<u>\$151,386</u>

Income				Balance of Principal and Income December 31, 1989
Balance January 1, 1989	Earned During Year	Expended During Year	Balance December 31, 1989	
<u>\$37,057</u>	<u>\$10,422</u>	<u>\$ 9,791</u>	<u>\$37,688</u>	<u>\$120,530</u>
	192	192		2,465
	39	39		500
	473	473		5,650
<u>42</u>	<u>709</u>	<u>709</u>	<u>42</u>	<u>9,878</u>
<u>42</u>	<u>1,413</u>	<u>1,413</u>	<u>42</u>	<u>18,493</u>
415	533	566	382	5,644
97	61	75	83	689
	44	44		510
<u>24,790</u>	<u>2,523</u>	<u>7,700</u>	<u>19,613</u>	<u>33,328</u>
<u>25,302</u>	<u>3,161</u>	<u>8,385</u>	<u>20,078</u>	<u>40,171</u>
<u>1,191</u>	<u>2,504</u>		<u>3,695</u>	<u>33,695</u>
<u>\$63,592</u>	<u>\$17,500</u>	<u>\$19,589</u>	<u>\$61,503</u>	<u>\$212,889</u>

The notes to the financial statements are an integral part of this schedule.

SCHEDULE I
TOWN OF ALSTEAD
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1989

<u>Motor Vehicle Permits Issued</u>		\$116,991
<u>Dog Licenses and Penalties</u>		
Town's Share	\$841	
State's Share	<u>109</u>	950
<u>All Other Collections</u>		<u>2,025</u>
<u>Remittances To Treasurer</u>		<u>\$119,966</u>

The notes to the financial statements are an integral part of this schedule.

* 1989 BIRTHS

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>BABY'S NAME</u>	<u>FATHER'S NAME</u>	<u>MOTHER'S MAIDEN NAME</u>
Jan. 26	Keene, N.H.	Debra Lee	Dale Alvin Hall Sr.	Donna Lee Merrill
Feb. 22	Keene, N.H.	Felicia Ann	Roderick Eugene Pierce	Shirley Ann Gowey
Feb. 27	Keene, N.H.	Nicholas Kenneth	David George Parrott	Julie May Weik
March 1	Peterborough, N.H.	Ian Quinn	Eugene Ronald Tatro	Nicole Marie Luther
March 10	Keene, N.H.	Kenneth Edward	Scott Edward Sears	April Marie Sprague
March 31	Claremont, N.H.	Cortney Melissa	Christopher Robin Stanley	Sherry Lyn Blake
April 26	Hanover, N.H.	Kaitlin Elizabeth	Henry Bernard Moncrief	Jahna Calandrelli
May 6	Keene, N.H.	Kyle David	David Lee Bailey	Lisa Marie O'Kane
July 19	Keene, N.H.	Frederick Robert Jr.	Frederick Robert Barth Sr.	Sara Louise Ring
July 21	Keene, N.H.	Stephanie Lynn	Robert Jeffrey Binkowski	Paula Sue Cline
Aug. 14	Keene, N.H.	Jordan Taylor	Thomas Taylor Rogers	Susan Gray Knapp
Oct. 11	Keene, N.H.	Justin Michael	Thomas Leon Canfield	Lori Ann Perham
Oct. 14	Keene, N.H.	Kristin Sarah	Nathanael Greene Slater	Cynthia Rae Tolbert
Oct. 20	Peterborough, N.H.	Colm Padraic	John Steven Brown	Joan Theresa Moriarty
Nov. 17	Hanover, N.H.	Ona Mairead	Michael Francis Hutton	Jane Ann McAndrew

*This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.

1989 MARRIAGES

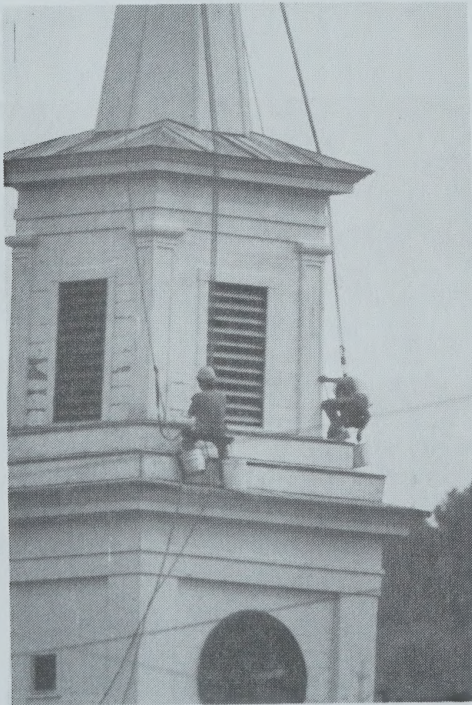
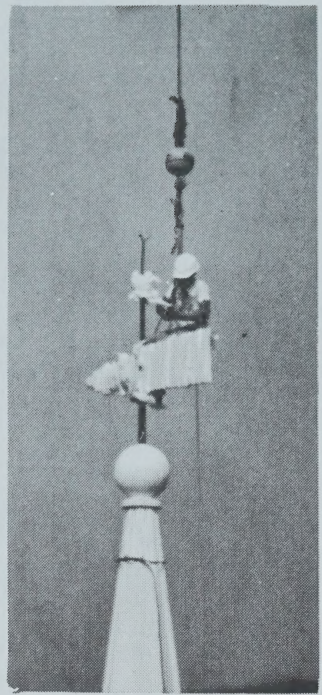
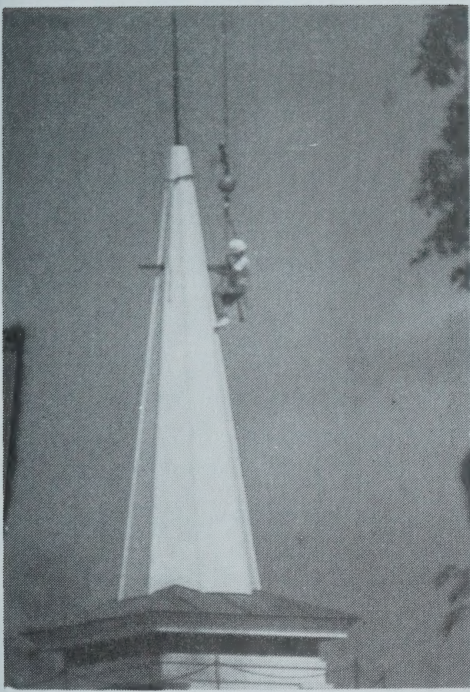
<u>GROOM</u>	<u>RESIDENCE</u>	<u>BRIDE</u>	<u>RESIDENCE</u>	<u>PLACE OF MARRIAGE</u>	<u>DATE</u>
Peter Dominic Poanessa	Alstead, N.H.	Jennie Lee Norman	Alstead, N.H.	Alstead, N.H.	Feb. 17, 1989
Christopher Charles Miller	Alstead, N.H.	Cindy Lorraine Creteau	Alstead, N.H.	Keene, N.H.	Feb. 24, 1989
Leslie Lawrence Laird	Alstead, N.H.	Maribeth Bartus	Alstead, N.H.	Keene, N.H.	June 3, 1989
John Warren Leonard	Brighton, Mass.	Margaret Michael Madigan	Alstead, N.H.	Alstead, N.H.	June 16, 1989
Steven Michael Barrett	Alstead, N.H.	Glenda Mae Duchane	Alstead, N.H.	Charlestown, N.H.	June 17, 1989
Wayne Kenneth Hatch	Alstead, N.H.	Patty Louise Sweeney	Alstead, N.H.	Alstead, N.H.	July 1, 1989
Mark Anthony Merrow	Springfield, Vt.	Lorraine Mae Haskins	Alstead, N.H.	Walpole, N.H.	July 15, 1989
Joseph Gordon	Alstead, N.H.	Alice Eunice Gordon	Alstead, N.H.	Alstead, N.H.	July 20, 1989
Kenneth Charles Whittaker	Alstead, N.H.	Diane Patricia Hemphill	Alstead, N.H.	Alstead, N.H.	July 22, 1989
Kevin Eric Chamberlain	Alstead, N.H.	Laurie Anne St. Pierre	Alstead, N.H.	No. Walpole, N.H.	July 22, 1989
Richard Allen Toole	Amherst, Mass.	Dorine Alphena Perez	Amherst, Mass.	Alstead, N.H.	July 31, 1989
Gregory Scott Tarbell	Alstead, N.H.	Dawna Laura Vose	Alstead, N.H.	Walpole, N.H.	Aug. 12, 1989
Russell William Chase	Alstead, N.H.	Melody Alice Wheeler	Alstead, N.H.	Alstead, N.H.	Aug. 13, 1989
Steven Robert Garside	Marcy, N.Y.	Jodi Harris	Marcy, N.Y.	Alstead, N.H.	Aug. 19, 1989
Christopher McGuire	Alstead, N.H.	Pamela Sue Levey	Alstead, N.H.	Walpole, N.H.	Aug. 27, 1989
Delbert Loren Torsey	Alstead, N.H.	Dorothy Wendy Davey	Alstead, N.H.	Alstead, N.H.	Oct. 7, 1989
James Edward Mountford	Alstead, N.H.	Celeste Therese Beal	Alstead, N.H.	Marlow, N.H.	Oct. 25, 1989
Edwin H. Jose	Alstead, N.H.	Ann B. Claflin	Alstead, N.H.	Tamworth, N.H.	Dec. 3, 1989
Daniel Robert Young	Acworth, N.H.	Angela Jean Breshears	Alstead, N.H.	Alstead, N.H.	Dec. 22, 1989

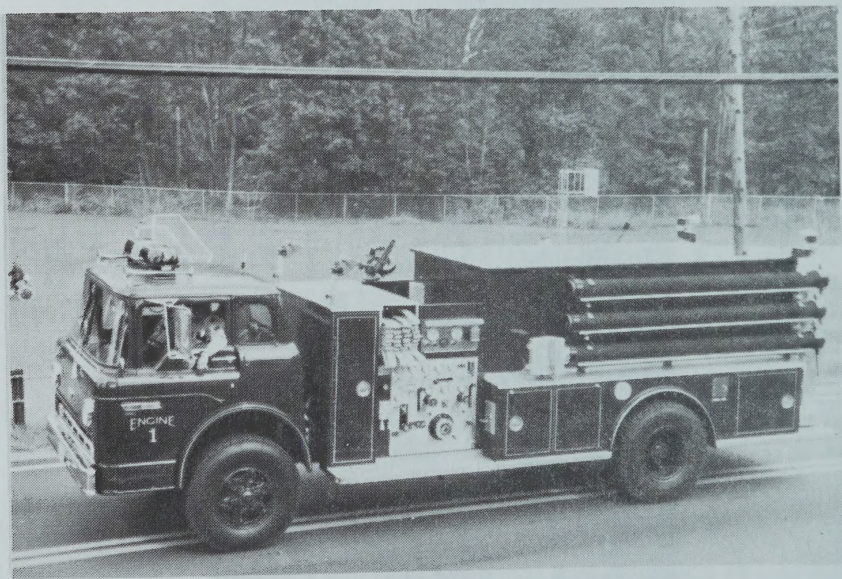
** 1989 DEATHS

<u>PLACE OF DEATH</u>	<u>NAME</u>	<u>DATE OF DEATH</u>	<u>AGE</u>
* Alstead, N.H.	Richard Ronald Spaulding	February 1, 1989	30
Keene, N.H.	Donald E. Burnham	March 11, 1989	54
Hanover, N.H.	Keitlin Elizabeth Moncrief	April 26, 1989	-
Keene, N.H.	Lucy A. Covillion	May 3, 1989	82
* Falmouth, Mass.	Mildred Smith	May 29, 1989	92
Keene, N.H.	Frederick E. Ulen Sr.	May 30, 1989	71
Alstead, N.H.	Gordon Everett Cannon Sr.	June 22, 1989	56
* Keene, N.H.	Ruth Rita Smith	June 25, 1989	86
Keene, N.H.	Illa Grace Bruzgis	Oct. 4, 1989	79
* Keene, N.H.	Carl W. Rasmussen	July 31, 1989	89
* Goffstown, N.H.	Blanche M. Clark	Aug. 6, 1989	93
Keene, N.H.	Irene Frances Stevens	Aug. 13, 1989	79
* Hanover, N.H.	Mabel F. Laventure	Sept. 14, 1989	60
Alstead, N.H.	Roger P. Murphy	Sept. 17, 1989	24
Keene, N.H.	Marjorie A. Avery	Oct. 26, 1989	64
* Unity, N.H.	Ruth Pratt	Nov. 14, 1989	78
Westmoreland, N.H.	Alice R. Bragg	Dec. 1, 1989	98

* Brought to town for burial

** This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.







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