

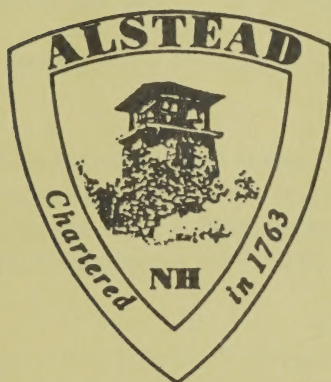
Stamp  
52.07  
43  
195

# Annual Reports

Of The Selectmen And Other Town Officers

of the Town of

## ALSTEAD, N.H.



FOR THE YEAR ENDING DECEMBER 31

# 1995

## TOWN MEETING

Tuesday, March 12, 1996



## TOWN INFORMATION

**Selectmen** 835-2986 Meetings on Tuesdays,  
as posted.

**Town Clerk - Tax Collector** 835-2242  
Hours: Mon., Tues., Wed. 11:00 a.m. to 4:00 p.m.  
Thurs., 2:00 p.m. to 7:00 p.m.

**Planning Board** - Fourth Tuesday of the month 8:00 p.m.

**Zoning Board of Adjustment** - First Monday of the month, 7:30 p.m.

**Zoning Officer:** E. Dale Wilson 835-2231 evenings

**Health Officer:** James O'Brien 835-2349 evenings

**Conservation Commission** - First Thursday of the month, 7:00 p.m.

### Fire Department

Executive Board - First Monday of the month, 7:00 p.m.

Regular Meeting - Second Monday of the month, 7:00 p.m.

Ambulance/Rescue Squad - Third Wednesday of the month, 7:00 p.m.

Drills held on the fourth Monday of the month, 7:00 p.m.

**Library Hours** 835-6661

Wednesday 12:00 p.m. to 4:00 p.m. & 6:00 p.m. to 8:00 p.m.

Thursday & Friday, 12:00 p.m. to 6:00 p.m.

**Transfer Station Hours** 835-2425

Monday and Wednesday, 1:00 p.m. to 4:45 p.m.

Friday and Saturday, 8:00 a.m. to 4:45 p.m.

**Town Highway Garage** 835-2428

Front Cover: Alstead Town Insignia

## TABLE OF CONTENTS

	Page
Town Officials.....	1
Town Warrant.....	3
1996 Budget.....	8
Inventory of Property.....	11
Board of Selectmen Report.....	12
Auditor's Report.....	15
Road Agent Report.....	70
Transfer & Recycling Report.....	72
Zoning Board of Adjustment Report.....	73
Shedd Porter Memorial Library Report.....	74
Conservation Commission Report.....	75
Shedd Porter Memorial Library Report.....	76
Police Department Report.....	77
Fire Commissioners Report.....	80
Vilas Pool Report.....	81
Forest Fire Warden Report.....	82
Fire Department Report.....	83
Ambulance Report.....	85
Trustees of Trust Funds Report.....	86
Historical Society Report.....	87
Cemetery Custodian Report.....	88
Planning Board Report.....	89
Town Clerk/Tax Collector Report.....	90
Birth Statistics.....	91
Marriage Statistics.....	92
Death Statistics.....	93



TOWN OFFICIALS  
1995

Betty Woodell	Selectman	Term Expires 1996
Michael F. Rodgers	Selectman	Term Expires 1997
Veronica LaFleur	Selectman	Term Expires 1998
Stephen Blake	Moderator	Term Expires 1996
Gloria Seddon	Clerk/Collector	Term Expires 1997
Joni Jo Roy	Treasurer	Term Expires 1996
Kenneth Winham	Road Agent	Term Expires 1997
Neil Swift Jr.	Dog Constable	Term Expires 1996
Warren Campbell	Parks Commissioner	Term Expires 1996
Erwin Ward	Police Chief	Appointed
Warren Campbell	Fire Chief	Appointed
	Forest Fire Warden	
H. Douglas Bays	Civil Defense Director	
Julia Cunniff	Librarian	
E. Dale Wilson	Zoning Officer	
Marie Bender	Trustee of Trust Funds	Term Expires 1996
Bruce Bellows	Trustee of Trust Funds	Term Expires 1997
Reginald Clark	Trustee of Trust Funds	Term Expires 1998
James O'Brien	Fire Commissioner	Term Expires 1996
Carroll E. Hatch	Fire Commissioner	Term Expires 1997
H. Douglas Bays	Fire Commissioner	Term Expires 1998
Dorothy Walker	Library Trustee	Term Expires 1996
Geraldine Swift	Library Trustee	Term Expires 1996
Suzette Langlois	Library Trustee	Term Expires 1997
Mary Lou Huffling	Library Trustee	Term Expires 1998
Susan Rogers	Library Trustee	Term Expires 1998
Howard Goss	Arch Pond Committee	Term Expires 1996
Harry Neal	Arch Pond Committee	Term Expires 1996
Clifford Clark	Arch Pond Committee	Term Expires 1997
Harry A. Neal	Supervisors of	Term Expires 1996
Molly Leonard	Checklist	Term Expires 1997
Stanley F. Kmiec		Term Expires 2000

Ballot Clerks

David Leonard	Frances Wilson	Gertrude Putnam	Ora Clark
---------------	----------------	-----------------	-----------

Cindy Miller	Planning Board	Term Expires 1996
Betty Woodell	Ex-Officio	Term Expires 1996
Walter C. Righter	Planning Board	Term Expires 1997
Matt Saxton	Alternate	Term Expires 1997
Rosemarie Caffrey	Alternate	Term Expires 1997
Jayne L'Heureux	Alternate	Term Expires 1997
Donald Bascom	Planning Board	Term Expires 1998
Julie Stevens	Planning Board	Term Expires 1998
Peter Rhoades	Planning Board	Term Expires 1999
David Young	Zoning Board of	Term Expires 1996
Harry Neal	Adjustment	Term Expires 1997
Thomas Hancock, Jr.	Alternate	Term Expires 1997
Alan Wilson	Alternate	Term Expires 1997
Heather Gendron	Alternate	Term Expires 1997
Jerry Blake	Alternate	Term Expires 1997
Matt Saxton		Term Expires 1998
Thomas Smidutz		Term Expires 1998
David Fiske		Term Expires 1998
Richard Minard		Term Expires 1998
Howard L. Goss	Maybelle Still	Term Expires 1996
Harry Neal	Memorial Building	Term Expires 1996
Dot Walker	Committee	Term Expires 1997
George Ross	Conservation	Term Expires 1996
Howard C. Weeks	Commission	Term Expires 1996
Peter Renzelman		Term Expires 1997
George Ross	Vilas Pool	Term Expires 1996
Julie Stevens	Committee	Term Expires 1996
Betty Woodell		Term Expires 1997
Richard Pelletier		Term Expires 1997
Marie Bender	Cemetery Commission	Term Expires 1996
Bruce Bellows		Term Expires 1997
Reginald Clark		Term Expires 1998
Pat Adams	School Board Member-Alstead Representative Fall Mtn. Consolidated School District	

**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 12th day of March, next at 1:00 p.m. Polls will be open until 7:00 p.m. The business meeting to be holden at 7:30 p.m. on the following:

Article 1: To choose all necessary Town Officers for the ensuing year.

Article 2: To see if the Town will vote to adopt the provisions of RSA 40:13 to allow official ballot voting on all issues before the Town of Alstead.

By Petition  
Official Ballot  
Recommended by the Board of Selectmen

Note: Under state law this article will require a 60% affirmative vote for adoption. A copy of RSA 40:13 is available during normal business hours at the Town Clerks or Selectmen's office.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 (Five Thousand Dollars) for the purchase of two smoke filtration systems to be placed in the new East Alstead Fire Station, to satisfy the requirements of NFPA (National Fire Protection Association).

By Petition  
Recommended by Fire Commissioners and Fire Department  
Recommended by the Board of Selectmen

Article 4: To see if the Town will vote to raise and appropriate the sum of \$12,120.00 (Twelve Thousand One Hundred Twenty Dollars), for the following health agencies;

a. Home Health Care & Comm. Serv.	\$ 9,500.00
b. Monadnock Family Serv.	\$ 1,754.00
c. Southwestern Comm. Serv.	\$ 866.00

Recommended by the Board of Selectmen

Article 5: To see if the Town will vote to raise and appropriate the sum of \$7,800.00 (Seven Thousand Eight Hundred Dollars) for gates and fence replacement to the Alstead cemeteries.



Recommended by the Board of Selectmen

Article 6: To see if the Town will vote to raise and appropriate the sum of \$500.00 (Five Hundred Dollars) to be used to form a committee to look into the feasibility of establishing a Youth Center in the town of Alstead.

By Petition

Recommended by the Board of Selectmen

Article 7: To see if the Town will vote to raise and appropriate the following sums for items and purposes listed, with \$20,000.00 (Twenty Thousand Dollars) to be taken from current surplus as provided by RSA 35:5, to be applied to these expenditures;

a. Executive	\$ 37,250.00
b. Election, Registration & Vitals	\$ 27,850.00
c. Financial Administration	\$ 33,250.00
d. Legal Expense	\$ 15,000.00
e. Personnel Admin. (Employee Benefits)	\$ 48,800.00
f. Planning and Zoning	\$ 4,750.00
g. General Government Building	\$ 32,800.00
h. Cemeteries	\$ 4,700.00
i. Insurance	\$ 41,000.00
j. Advertising & Regional Assoc.	\$ 2,500.00
k. Spahr Building (Vilas Inv.)	\$ 3,000.00
l. Municipal Building Repairs	\$ 25,000.00
m. Police	\$ 48,180.00
n. Ambulance	\$ 15,000.00
o. Fire	\$ 30,000.00
p. Forest Fire	\$ 750.00
q. Emergency Management	\$ 50.00
r. Highway & Streets	\$ 288,500.00
s. Street Lighting	\$ 7,500.00
t. Sanitation/Solid Waste	\$ 61,000.00
u. Pest/Animal Control	\$ 500.00
v. Health Office	\$ 1,200.00
w. Welfare/Direct Assistance	\$ 8,000.00
x. Parks and Recreation	\$ 5,500.00
y. Library	\$ 8,500.00
z. Patriotic Purposes	\$ 200.00
aa. Conservation Commission	\$ 225.00
bb. Long Term Lease	\$ 31,463.00
cc. Other Trust Funds (Vilas/Library/TTOF)	\$ 30,800.00
dd. Long Term Notes and Interest	\$ 68,046.00
ee. Interest on T.A.N.'s	\$ 7,500.00





3. Sharp limitations on all forms of spending to influence elections, including independent expenditures.
4. Sharp limitations on contributions to and spending by political action committees; and
5. Remedies, such as free broadcast time, postal subsidies, and democratic (public) financing, to balance inequities between credible candidates, incumbent and challenger, rich and poor.

By Petition

Recommended by the Board of Selectmen

Article 12: To see if the Town will vote to adopt the provisions of RSA 32:14-23 of the Municipal Budget Law pertaining to the establishing of a Budget Committee.

Note: If the vote is favorable, the Town shall at that same meeting vote, by ballot or other means, determine the number of members at large, as provided by RSA 32:15 I, and whether they shall be elected or appointed by the Moderator. Copies of RSA 32:14-23 are available at the Town Clerk or Selectmen's office during normal business hours.

By Petition

Ballot

Not Recommended by the Board of Selectmen

Article 13: To see if the Town will vote to establish a Capital Reserve Fund, known as the Parks and Conservation Fund under the provisions of RSA 35:1 for the purpose of acquiring additional parks and conservation land within the town of Alstead, and to raise and appropriate the sum of \$4,000.00 (Four Thousand Dollars) for this fund and purpose.

Recommended by the Board of Selectmen

Article 14: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 (Five Thousand Dollars) to be added to the Capital Reserve Fund entitled Town Office Capital Reserve Fund previously established, for the purpose of acquiring/building a structure for future use as municipal offices.

Recommended by the Board of Selectmen

Article 15: To see if the Town will authorize the Selectmen to sell and convey any real estate acquired by tax deeds, by auction, sealed bids or private sale

or in any other manner as justice may require, indefinitely until rescinded. Furthermore, to authorize the Selectmen to employ agents and attorneys in furtherance of any such sales.

Recommended by the Board of Selectmen

Article 16: To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e, and such authorization shall remain in effect until rescinded by a vote of Town meeting. The Selectmen must hold a public hearing before accepting such gifts, and the acceptance shall not bind the town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property.

Recommended by the Board of Selectmen

Article 17: To transact any other business that may legally come before the meeting.

Given under our hands and seals this 14<sup>th</sup> day of February, in the year of our Lord nineteen hundred and 96.

Betty Woodlee Selectmen  
Michael Rogers of  
Veronica C. Taylor Alstead

A true copy of Warrant - Attest:

Betty Woodlee Selectmen  
Michael Rogers of  
Veronica C. Taylor Alstead

March \_\_\_ 19 \_\_\_



PURPOSE OF APPROPRIATION (RSA 31:4)		W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
Acct. No.	GENERAL GOVERNMENT				
4130	Executive	7	34,000	30,239	37,250
4140	Election, Registration, & Vital Statistics	7	23,000	24,974	27,850
4150	Financial Administration	7	31,500	19,722	33,250
4152	Revaluation of Property	7	50,169 Enc	51,113	—
4153	Legal Expense	7	15,000	15,000	15,000
4155	Personnel Administration	7	36,000	40,265	48,800
4191	Planning and Zoning (911-Enc 5,000)	7	8,500	2,383	4,750
4194	General Government Building	7	33,000	27,771	32,800
4195	Cemeteries	7	1,200	281	4,700
4196	Insurance	7	40,000	38,847	41,000
4197	Advertising and Regional Associations	7	2,400	2,468	2,500
	Spahr Bldg. (Vilas Inv.)	7	3,000	1,064	3,000
	Municipal Bldg Repairs (Enc 17,000)	7	25,000	21,850	25,000
4199	Other General Government				
	PUBLIC SAFETY				
4210	Police	7	54,500	42,814	48,180
4215	Ambulance	7	12,000	17,911	15,000
4220	Fire	7	27,500	27,106	30,000
4240	Bldg. Inspection				
4290	Emergency Mgt.	7	50	—	50
4299	Other Public Safety (including Communications)	7	500	769	750
	HIGHWAYS AND STREETS				
4312	Highways and Streets	7	225,000	249,679	288,500
4313	Bridges (Gilsum Mine Rd. (Enc 61,918))	7	125,000	63,082	—
4316	Street Lighting	7	7,500	7,116	7,500
	SANITATION				
4323	Solid Waste Collection	7	60,000	53,814	61,000
4324	Solid Waste Disposal				
4326	Sewage Collection and Disposal				
	WATER DISTRIBUTION AND TREATMENT				
4332	Water Services				
4335	Water Treatment				
	HEALTH				
4414	Pest Control (Animal Control)	7	500	470	500
4415	Health Agencies and Hospitals	4	12,108	12,087	12,120
	Health Office	7	1,000	1,101	1,200
	WELFARE				
4442	Direct Assistance	7	8,000	4,290	8,000
4444	Intergovernmental Welfare Payments				
4445	Vendor Payments				
	Sub-Totals (carry to top of page 3)		836,427	756,216	748,700



ACCT. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
Sub-Totals (from page 2)			836,727	756,216	748,700
<b>CULTURE AND RECREATION</b>					
4520	Parks and Recreation	7	7,500	8,175	5,500
4550	Library	7	8,500	8,500	8,500
4583	Patriotic Purposes	7	200	175	200
4589	Other Culture and Recreation				
<b>CONSERVATION</b>					
4612	Purchase of Natural Resources				
4619	Other Conservation	7	200	310	225
<b>REDEVELOPMENT AND HOUSING</b>					
<b>ECONOMIC DEVELOPMENT</b>					
<b>DEBT SERVICE</b>					
4711	Princ.-Long Term Bonds & Notes	7	-	-	57,666
4721	Interest-Long Term Bonds & Notes	7	-	-	10,380
4723	Interest on TAN	7	10,000	6,595	7,500
	Lease	7	31,463	31,463	31,463
<b>CAPITAL OUTLAY</b>					
4901	Land and Improvements Cemetery	5			7,800
4902	Mach., Veh., & Equip. Fire Dept.	3			5,000
4903	Buildings Vilas Pool Bridge	10			12,970
4909	Improvements Other Than Buildings Millot Gm	8			2,500
	Youth Center Study	6			500
	1995 Capital Outlay (ENC 27,867)		151,500	197,037	-
<b>OPERATING TRANSFERS OUT</b>					
4912	To Special Revenue Fund Recycling Fund	7		3,453	4,500
4913	To Capital Projects Fund				
4914	To Enterprise Fund Other Trust Funds (Vilas) Sewer - T.O.F.	7	31,000	36,673	30,800
	Water -				
	Electric -				
4915	To Capital Reserve Fund	13+14	5,000	5,000	9,000
4916	To Trust and Agency Funds				
<b>TOTAL APPROPRIATIONS</b>			<b>1,081,791</b>	<b>1,053,597</b>	<b>943,204</b>

HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.
4915	13	4,000			
4915	14	5,000			

**\*\* Amounts Not Recommended by Selectmen \*\***  
 These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SOURCE OF REVENUE		W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensnling Fiscal Year (omit cents)
Acct. No.	TAXES				
3120	Land Use Change Taxes		4,000.	4,210.	4,000.
3180	Resident Taxes				
3185	Yield Taxes		11,000.	14,810.	12,000.
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		50,000.	91,809.	55,000.
	Inventory Penalties				
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits		3,000.	4,724.	4,000.
3220	Motor Vehicle Permit Fees		112,000.	144,022.	130,000.
3230	Building Permits				
3290	Other Licenses, Permits & Fees				
	FROM FEDERAL GOVERNMENT				
3319	Other <i>F.E.M.A.</i>				35,000.
	FROM STATE				
3351	Shared Revenue		63,081.	63,081.	63,000.
3353	Highway Block Grant		58,634.	58,634.	58,000.
3354	Water Pollution Grants				
3355	Housing and Community Development				
3356	State & Federal Forest Land Reimbursement		2.	133.	130.
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues				
	CHARGES FOR SERVICES				
3401	Income from Departments		5,500.	7,229.	17,500.
3409	Other Charges				
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property <i>Rent</i>		3,500.	4,760.	3,000.
3502	Interest on Investments		5,500.	5,892.	5,500.
3509	Other <i>Ins. Dir. Reimb.</i>		15,300.	16,578.	—
	INTERFUND OPERATING TRANSFERS IN				
3912	Special Revenue Fund <i>T/S</i>			6,451.	4,500.
3913	Capital Projects Fund				
3914	Enterprise Fund <i>Other Trust Funds</i>		31,500.	32,447.	30,800.
	Sewer -				
	Water -				
	Electric -				
3915	Capital Reserve Fund <i>Vilas Pool Bridge</i>		—	4,459.	8,970.
3916	Trust and Agency Funds		55,000.	45,936.	45,000.
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds		173,000.	173,000.	—
General Fund Balance		For Municipal Use			
Unreserved Fund Balance		\$79,999.	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$20,000. >			< 20,000. >
Fund Balance to be Retained		< \$59,999 >	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$			
TOTAL REVENUES AND CREDITS					496,400

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations

943,204.

Less: Amount of Estimated Revenues, Exclusive of Property Taxes

496,400.

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

446,804.

BUDGET OF THE TOWN OF Alstead, N.H.

## INVENTORY OF PROPERTY VALUES

	<u>1994</u>	<u>1995</u>
Land	\$ 11,886,005.	\$ 12,871,329.
Buildings	\$ 25,121,768.	\$ 27,602,688.
Public Utilities	\$ 546,350.	\$ 546,350.
Less Elderly & Blind Exemptions	\$ - 30,000.	\$ - 30,000.
Net Assessed Valuation	\$ 37,524,123.	\$ 37,704,987.

### Taxes Committed to Tax Collector:

Town Property Taxes Assessed	\$ 2,261,204.	\$ 2,369,759.
Less War Service Credit	\$ - 8,923.	\$ - 9,073.
Net Property Tax Commitment	\$ 2,252,281.	\$ 2,360,683.
Tax Rate	\$ 60.26	\$ 62.85
 Net School Appropriation	 \$ 1,743,316.	 \$ 1,792,617.
County Tax Assessment	\$ 160,305.	\$ 193,590.

## SCHEDULE OF TOWN PROPERTY

Town Hall	\$ 93,750.
Furniture & Equipment	\$ 32,000.
Library, Land & Buildings	\$ 263,400.
Furniture & Equipment	\$ 30,000.
Police Dept. & Equipment	\$ 35,000.
Fire Dept., Land & Building, E. Alstead	\$ 250,000.
Fire Dept., Equipment	\$ 202,050.
Parks, Commons & Playgrounds	\$ 117,500.
Highway Dept., Land & Buildings	\$ 240,000.
Highway Department Equipment	\$ 367,700.
Transfer Station Buildings	\$ 35,000.
Arch Pond Property	\$ 43,200.
M34 L130	\$ 2,200.
M26 L2A	\$ 11,250.
M11 L134	\$ 185,250.
Cemetery Equipment	\$ 7,500.
Maybelle Still Memorial Building	\$ 32,000.

## BOARD OF SELECTMEN 1995 REPORT

We welcomed Veronia (Vera) Lafluer as our newest Selectman, and Gloria Seddon as our Town Clerk/Tax Collector.

1995 was a difficult year for the Board, family changes notwithstanding and facing the many problems that this community has, and realizing the costs that many of these proposed projects have and their affects on the taxpayers.

The Fire Station in East Alstead is completed except for the site work which needs to be finished in the spring. The Selectmen and Fire Commissioners had a difficult decision to make when the bids were opened. As usual - not enough funds were appropriated. We weighed the pros and cons and decided to go ahead with the project as we knew the existing building would not stand another winter - after the snow we received this winter - we knew we had made a wise choice, as we could have been repairing fire equipment too.

The Gilsum Mine Road project did not go as expected (but then what does). With the torrential rains from June to December - the Highway crew spent a considerable amount of time repairing ditches, culverts and washouts. We are in the process of applying for FEMA funds to help offset some of the the costs that have been incurred in the 1995 budget.

We replaced the oil tank at the Municipal Building. As usual, nothing is easy. The old tank had leaks and the EPA had to be called in. We are applying for a special Federal fund to help offset some of this cost also.

The overall proposed 1996 operating budget for the town, including operating budget and warrant articles is increased by 12%. A result of loan payments for the Mine Road project and the new East Alstead Fire Station. Also included are the salaries for the full-time Police Officer, increases in administrative salaries, and an additional full-time employee in the Highway Department and necessary improvements to the North Road in East Alstead.

The good news is that the tax base has increased this year by one-half percent, which means that the net tax impact to taxpayers for the town



portion of the tax bill is anticipated to be two percent. Or, put another way, an increase of approximately twenty-two cents per thousand dollars of assessment. An example of this might be on a fifty thousand dollar assessment an overall increase in taxes for the town portion of that tax bill of roughly eleven dollars.

We are placing on the warrant a request for \$5,000.00 to be added to the Town Office Municipal Building Fund. We hope to resolve the Spahr building problem and would like to see these funds placed in this reserve fund also at a future town meeting.

Several people have come before the Board requesting that we find a place for more athletic fields. We have placed on the warrant an article requesting \$4,000.00 to start a fund for such a purpose. We also asked the Conservation Commission to assist us in the project. We have received a proposal that the town could buy the abutting buildings and land to the town office, but at this time we felt this was premature to place an article on the warrant without first getting more input from the voters of this town. We do feel strongly that we must continue to search for a "Field of Dreams" along this line, and reserve funds to reach goals for the future.

Due to having raised funds for two projects last year to be paid over three years, we are not asking to borrow for any new projects this year. Some of our leased equipment expenses will be paid off in the next couple of years and will allow us a little more flexibility in the future.

It is a disappointment to us that the revaluation figures were not ready for the Town at the latest tax billing time. Considerable software problems from the state Department of Revenue Administration software package prohibited us from completing our job for you. We are still working this out and expect to have this job done by this coming September, in time for the December 1996 tax billing.

Concerning the Auditor's report, we feel there are discrepancies. For example, we appropriated \$60,000.00 for the Transfer Station, which comes under Sanitation, and they show that we approved \$55,500.00. Therefore, we show that the Transfer Station was not over budget, giving us \$4,500.00 more to offset against total expenditures. Another item is the Special Revenue Fund for the Transfer Station in the amount of \$3,453.00 which the Auditors reported twice as an expenditure, combining

these errors therefore results in a total of \$7,953.00 to offset against town expenditures. This means that we are \$5,386.00 over budget for last year, and not the \$13,339.00 which shows in the Auditors report. Our total Revenue gave us the room required to meet our emergencies without spending more money than we really had, and these revenues also resulted in a total Surplus of \$79,999.00.

The Auditor's comment regarding the capability of the computer being used to complete certain functions and to take on more would suffice if the particular machine in question was indeed capable. Unfortunately "FRED" as the machine is called, is an antiquated device - already maxed out! If we spend more money for more advanced up-to-date equipment then we might reasonably require more of it.

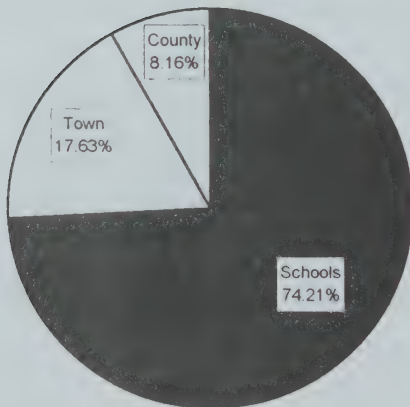
The implementation of the Enhanced 911 system has not been forgotten. Certain mapping updates and corrections were returned to the state and there the matter rests. Road signs and house numbering hopefully will be completed in conjunction with the return of the maps. The Zoning and Planning budget is increased to cover this expense, along with the encumbered funds from the previous year.

Occasionally the town faces litigation. At this time there is one case standing in Court and two others are pending. These matters are governed by attorney client privilege and are being handled by our town attorney.

The Board of Selectmen would like to thank all of our Department Heads and their members and volunteers for their continued efforts and assistance this past year.

Respectfully submitted,

Betty Woodell, Chairman  
 Michael F. Rogers  
 Veronica C. Lafluer



TAX APPORTIONMENT - 1995

Rate per \$1000.: 62.85

	\$	%
Schools	46.64	74.21%
Town	11.08	17.63%
County	5.13	8.16%
<b>Total</b>	<b>62.85</b>	<b>100.00%</b>

TOWN OF ALSTEAD,  
NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
DECEMBER 31, 1995

TOWN OF ALSTEAD, NEW HAMPSHIRE

TABLE OF CONTENTS

DECEMBER 31, 1995

	<u>PAGE(S)</u>
<i>INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS</i> . . . . .	1 - 2
<i>INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION</i> . . . . .	3
<i>GENERAL PURPOSE FINANCIAL STATEMENTS</i>	
<i>EXHIBIT</i>	
A Combined Balance Sheet - All Fund Types and Account Group . . . . .	4
B Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds . . . . .	5
C Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (GAAP Basis) - General and Special Revenue Funds . . . . .	6 - 7
D Statement of Revenues, Expenses and Changes in Fund Balance - All Nonexpendable Trust Funds . . . . .	8
E Statement of Cash Flows - All Nonexpendable Trust Funds . . . . .	9
<i>NOTES TO FINANCIAL STATEMENTS</i> . . . . .	10 - 25
<i>COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS</i>	
<i>SCHEDULE</i>	
<i>GENERAL FUND</i>	
A-1 Statement of Estimated and Actual Revenues . . . . .	26 - 27
A-2 Statement of Appropriations, Expenditures and Encumbrances . . . . .	28 - 31
A-3 Statement of Changes in Unreserved - Undesignated Fund Balance . . . . .	32
<i>SPECIAL REVENUE FUNDS</i>	
B-1 Combining Balance Sheet . . . . .	33 - 34
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .	35 - 36
<i>Statements of Revenues, Expenditures and Changes in Fund Balance</i>	
B-3 Vilas Pool . . . . .	37
B-4 Arch Pond Committee . . . . .	38
B-5 Shedd Porter Memorial Library . . . . .	39
B-6 Conservation Commission . . . . .	40
B-7 Transfer Station . . . . .	41



TOWN OF ALSTEAD, NEW HAMPSHIRE

TABLE OF CONTENTS

DECEMBER 31, 1995

	<u>PAGE(S)</u>
<i>TRUST AND AGENCY FUNDS</i>	
C-1 Combining Balance Sheet . . . . .	42 - 43
C-2 Combining Statement of Revenues and Changes in Fund Balances - Fiduciary Fund Type - Expendable Trust Funds . . . . .	44
C-3 Statement of Changes in Assets and Liabilities - Agency Fund . . . . .	45
 <i>SUPPLEMENTAL SCHEDULES</i>	
<i>SCHEDULE</i>	
I Summary of Town Clerk's Account . . . . .	46
II Trust Funds - Summary of Principal and Income - Cash Basis . . . . .	47 - 48

# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

---

## *INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS*

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

In planning and performing our audit of the Town of Alstead for the year ended December 31, 1995, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following other matter came to our attention that we have discussed with management as an opportunity for efficiency and/or cost savings related to the administration of the Town:

### *ADMINISTRATIVE ASSISTANT POSITION*

As part of our management letters in past years, we have strongly recommended the hiring of an administrative assistant. In 1993 the Town hired an individual to fill this role. Based on our audit and observations, it appears that the role and duties of this position need to be clearly defined.

In this regard, we recommend that all bookkeeping functions, including the preparation of payroll and related reports be performed by this person. Likewise, it would appear that the computer system is not being utilized to its fullest capabilities, in that checks are still being prepared manually and individual checks are still being signed by the Selectmen. The computer system is capable of printing all checks and a check register which can be approved by the Selectmen, eliminating individual check signing.

*Town of Alstead  
Independent Auditor's Communication of Reportable Conditions and Other Matters*

We would be pleased to meet with the Board of Selectmen to discuss our findings and observations in greater detail.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Pledzik & Sanderson  
Professional Association*

January 12, 1996

# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

---

## 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 as of and for the year ended December 31, 1995. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Alstead has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Alstead, as of December 31, 1995, and the results of its operations and the cash flows of its nonexpendable trust 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. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town of Alstead. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

January 12, 1996

*Plodzick & Sanderson  
Professional Association*



*GENERAL PURPOSE*  
*FINANCIAL STATEMENTS*

**EXHIBIT A**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**Combined Balance Sheet - All Fund Types and Account Group**  
**December 31, 1995**

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental</u> <u>Fund Types</u>	<u>Fiduciary</u> <u>Fund Types</u>	<u>Account</u> <u>Group</u>	<u>General</u>	<u>Total</u> <u>(Memorandum</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Trust and</u> <u>Agency</u>	<u>Long-Term</u> <u>Debt</u>	<u>Only)</u>
<u>Assets</u>					
Cash and Equivalents	\$ 506,722	\$ 41,206	\$ 183,734	\$	\$ 731,662
Investments			107,070		107,070
<u>Receivables (Net of</u>					
<u>Allowances For Uncollectibles)</u>					
Taxes	566,862				566,862
Accounts	13,940	4,304	27,193		45,437
Interfund Receivable		8,717			8,717
Prepaid Items	8,753				8,753
<u>Other Debits</u>					
Amount to be Provided for					
Retirement of General Long-Term Debt				250,978	250,978
TOTAL ASSETS					
AND OTHER DEBITS	<u>\$ 1,096,277</u>	<u>\$ 54,227</u>	<u>\$ 317,997</u>	<u>\$ 250,978</u>	<u>\$ 1,719,479</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 5,230	\$	\$	\$	\$ 5,230
Accrued Payroll and Benefits	3,457				3,457
Contracts Payable	29,484				29,484
Retainage Payable	800				800
Intergovernmental Payable	892,617		606		893,223
Interfund Payable	8,717				8,717
Deferred Compensation Benefits Payable			27,193		27,193
General Obligation Debt Payable				173,000	173,000
Capital Leases Payable				77,978	77,978
Total Liabilities	<u>940,305</u>		<u>27,799</u>	<u>250,978</u>	<u>1,219,082</u>
<u>Fund Balances</u>					
Reserved For Endowments			115,667		115,667
Reserved For Encumbrances	83,926				83,926
Reserved For Special Purposes			174,531		174,531
<u>Unreserved</u>					
Designated For Special Purposes		54,227			54,227
Undesignated	72,046				72,046
Total Fund Balances	<u>155,972</u>	<u>54,227</u>	<u>290,198</u>		<u>500,397</u>
TOTAL LIABILITIES					
AND FUND BALANCES	<u>\$ 1,096,277</u>	<u>\$ 54,227</u>	<u>\$ 317,997</u>	<u>\$ 250,978</u>	<u>\$ 1,719,479</u>

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

*EXHIBIT B*  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*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, 1995*

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Type</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Expendable</u> <u>Trust</u>	
<u>Revenues</u>				
Taxes	\$ 2,453,037	\$	\$	\$ 2,453,037
Licenses and Permits	148,746			148,746
Intergovernmental	121,848			121,848
Charges for Services	7,229	6,451		13,680
Miscellaneous	73,166	24,489	6,825	104,480
<u>Other Financing Sources</u>				
Operating Transfers In	4,459	9,590	5,000	19,049
Proceeds of General Obligation Debt	<u>173,000</u>			<u>173,000</u>
<u>Total Revenues and</u>				
<u>Other Financing Sources</u>	<u>2,981,485</u>	<u>40,530</u>	<u>11,825</u>	<u>3,033,840</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	250,416			250,416
Public Safety	88,600			88,600
Highways and Streets	319,877			319,877
Sanitation	57,267	3,453		60,720
Health	13,658			13,658
Welfare	4,290			4,290
Culture and Recreation	8,350	34,265		42,615
Conservation	310			310
Debt Service	38,058			38,058
Capital Outlay	218,887			218,887
Intergovernmental	1,987,921			1,987,921
<u>Other Financing Uses</u>				
Operating Transfers Out	<u>13,500</u>		<u>4,459</u>	<u>17,959</u>
<u>Total Expenditures and</u>				
<u>Other Financing Uses</u>	<u>3,001,134</u>	<u>37,718</u>	<u>4,459</u>	<u>3,043,311</u>
<u>Excess (Deficiency) of Revenues and</u>				
<u>Other Financing Sources Over (Under)</u>				
<u>Expenditures and Other Financing Uses</u>	(19,649)	2,812	7,366	(9,471)
<u>Fund Balances - January 1</u>				
	<u>175,621</u>	<u>51,415</u>	<u>129,749</u>	<u>356,785</u>
<u>Fund Balances - December 31</u>				
	<u>\$ 155,972</u>	<u>\$ 54,227</u>	<u>\$ 137,115</u>	<u>\$ 347,314</u>

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

**EXHIBIT C**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (GAAP Basis)*  
*General and Special Revenue Funds*  
*For the Fiscal Year Ended December 31, 1995*

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues</b>			
Taxes	\$ 2,400,799	\$ 2,453,037	\$ 52,238
Licenses and Permits	115,000	148,746	33,746
Intergovernmental	121,717	121,848	131
Charges for Services	5,500	7,229	1,729
Miscellaneous	95,300	73,166	(22,134)
<b>Other Financing Sources</b>			
Operating Transfers In		4,459	4,459
Proceeds of General Obligation Debt	<u>173,000</u>	<u>173,000</u>	
<b>Total Revenues and Other Financing Sources</b>	<u>2,911,316</u>	<u>2,981,485</u>	<u>70,169</u>
<b>Expenditures</b>			
<b>Current</b>			
General Government	219,600	201,247	18,353
Public Safety	94,550	88,600	5,950
Highways and Streets	357,500	381,795	(24,295)
Sanitation	55,500	57,267	(1,767)
Health	13,608	13,658	(50)
Welfare	8,000	4,290	3,710
Culture and Recreation	7,700	8,350	(650)
Conservation	200	310	(110)
Debt Service	41,464	38,058	3,406
Capital Outlay	173,000	190,670	(17,670)
Intergovernmental	1,987,921	1,987,921	
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>13,500</u>	<u>13,500</u>	
<b>Total Expenditures and Other Financing Uses</b>	<u>2,972,543</u>	<u>2,985,666</u>	<u>(13,123)</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			
	(61,227)	(4,181)	57,046
<b>Increase (Decrease) in Reserve for Encumbrances</b>		<u>(15,468)</u>	<u>(15,468)</u>
<b>Net Change in Fund Balance for Year</b>	(61,227)	(19,649)	41,578
<b>Fund Balances - January 1</b>	<u>175,621</u>	<u>175,621</u>	
<b>Fund Balances - December 31</b>	<u>\$ 114,394</u>	<u>\$ 155,972</u>	<u>\$ 41,578</u>



Annually Budgeted Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$	\$	\$
			2,400,799	2,453,037	52,238
			115,000	148,746	33,746
			121,717	121,848	131
4,500	6,451	1,951	10,000	13,680	3,680
16,000	23,982	7,982	111,300	97,148	(14,152)
8,500	9,590	1,090	8,500	14,049	5,549
			173,000	173,000	
<u>29,000</u>	<u>40,023</u>	<u>11,023</u>	<u>2,940,316</u>	<u>3,021,508</u>	<u>81,192</u>
			219,600	201,247	18,353
			94,550	88,600	5,950
			357,500	381,795	(24,295)
4,500	3,453	1,047	60,000	60,720	(720)
			13,608	13,658	(50)
			8,000	4,290	3,710
24,500	34,225	(9,725)	32,200	42,575	(10,375)
			200	310	(110)
			41,464	38,058	3,406
			173,000	190,670	(17,670)
			1,987,921	1,987,921	
			13,500	13,500	
<u>29,000</u>	<u>37,678</u>	<u>(8,678)</u>	<u>3,001,543</u>	<u>3,023,344</u>	<u>(21,801)</u>
	2,345	2,345	(61,227)	(1,836)	59,391
				(15,468)	(15,468)
			(61,227)	(17,304)	43,923
<u>37,244</u>	<u>37,244</u>		<u>212,865</u>	<u>212,865</u>	
<u>\$ 37,244</u>	<u>\$ 39,589</u>	<u>\$ 2,345</u>	<u>\$ 151,638</u>	<u>\$ 175,912</u>	<u>\$ 43,923</u>

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

*EXHIBIT D*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1995*

---

	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 800
Interest and Dividends	<u>7,825</u>
 <u>Total Operating Revenues</u>	 8,625
 <u>Operating Expenses</u>	
Trust Income Distributions	<u>9,354</u>
 <u>Operating (Loss)</u>	 (729)
 <u>Operating Transfers</u>	
Transfers Out	<u>(1,090)</u>
 <u>Net Income (Loss)</u>	 (1,819)
 <u>Fund Balance - January 1</u>	 <u>154,902</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 153,083</u>

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

EXHIBIT E  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 Statement of Cash Flows  
 All Nonexpendable Trust Funds  
 For the Fiscal Year Ended December 31, 1995

---

	<u>Fiduciary</u> <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 7,850
New Funds Received	1,000
Trust Income Distributions	(9,379)
Operating Transfers Out - To Other Funds	<u>(1,090)</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	(1,619)
<u>Cash - January 1</u>	<u>146,232</u>
<u>Cash - December 31</u>	<u>\$ 144,613</u>
 <i>Reconciliation of Net Income to Net            Cash Provided (Used) by Operating Activities</i>	
<u>Net Income</u>	\$ (1,819)
<u>Adjustments to Reconcile Net Income to Net</u>	
<u>Cash Provided (Used) by Operating Activities</u>	
<u>(Increase) Decrease in Receivables</u>	
Due From Others	<u>200</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>\$ (1,619)</u>

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

TOWN OF ALSTEAD, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Town of Alstead, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Alstead (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

**B. Basis of Presentation - Fund Accounting**

The accounts of the Town are organized on the basis of funds and 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/expenses, 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 Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

**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. The following funds are included in this fund type:

Vilas Pool  
Arch Pond Committee  
Shedd Porter Memorial Library  
Conservation Committee  
Transfer Station



TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1995

*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

Town Trusts

Capital Reserve

Agency Fund

Deferred Compensation Plan

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - 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.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

C. Measurement Focus/Basis of Accounting

Governmental Funds, Expendable Trust Funds, and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1995

are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

D. Budgetary Accounting

*General Budget Policies*

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. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1995, \$61,227 of the beginning General Fund fund balance was applied for this purpose.

*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.

Amounts recorded as budgetary expenditures in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Similar Trust Funds (Exhibit B) as follows:

TOWN OF ALSTEAD, NEW HAMPSHIRE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C	\$ 2,985,666	\$ 37,678
<u>Adjustments</u>		
Encumbrances - December 31, 1994	99,394	
Encumbrances - December 31, 1995	(83,926)	
Nonbudgeted Fund Expenditures	_____	40
Per Exhibit B	\$ 3,001,134	\$ 37,718

E. Assets, Liabilities and Fund Equity

*Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not

TOWN OF ALSTEAD, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

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

*Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes where there is a doubt as to the collection, have been reserved. This reserve totals \$45,000 at December 31, 1995.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

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 2-year redemption period, the property is tax-deeded to the Town.

- b. Various service charges are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles.



TOWN OF ALSTEAD, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

*Interfund Receivables and Payables*

During the course of normal operations, the Town has 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. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

*Long-Term Liabilities*

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

**Reserved for Endowments** - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

TOWN OF ALSTEAD, NEW HAMPSHIRE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995

*NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY*

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1995:

General Fund		\$ 13,123
<u>Special Revenue Funds</u>		
Vilas Pool	\$ 4,811	
Shedd Porter Memorial Library	<u>4,914</u>	
 <u>Total Special Revenue Funds</u>		 <u>9,725</u>
 <u>Total</u>		 <u>\$ 22,848</u>

Overexpenditures in the Special Revenue Fund occurred primarily due to the receipt and expenditure of unanticipated funds.

*Excess of Expenditures Over Appropriations and Application of the Municipal Budget Law (RSA Chapter 32)*

All Town's have to comply with the provisions of the Municipal Budget Law, and cannot expend in excess of its total budgeted appropriations unless approval is secured from the State Department of Revenue Administration. During 1995, the Town exceeded its total budgeted appropriations as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Budgetary Appropriations (Exhibit C)	\$ 2,972,543	\$ 29,000
Budgetary Expenditures	<u>2,985,666</u>	<u>37,678</u>
Net Overdraft of Budgetary Appropriations	<u>\$ 13,123</u>	<u>\$ 8,678</u>

There is no evidence that approval from the Department of Revenue Administration was obtained.

TOWN OF ALSTEAD, NEW HAMPSHIRE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1* Includes deposits that are insured (Federal Depository Insurance).
- Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3* Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	<u>\$ 323,238</u>	<u>\$ -0-</u>	<u>\$ 314,579</u>	<u>\$ 637,817</u>	<u>\$ 731,662</u>

B. Investments

Investments made by the Town are summarized below.

	<u>Carrying Amount</u>	<u>Market Value</u>
Mutual Funds	\$ 9,076	\$ 128,693
New Hampshire Public Deposit Investment Pool	<u>97,994</u>	<u>97,994</u>
<u>Total Investments</u>	<u>\$ 107,070</u>	<u>\$ 226,687</u>

C. Property Taxes

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. The net assessed valuation as of April 1, 1995, upon which the 1995 property tax levy was based was \$37,704,987.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1995

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. 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.

The tax rate for the year ended December 31, 1995, was as follows:

Municipal Portion	\$ 11.08
School Tax Assessment	46.64
County Tax Assessment	<u>5.13</u>
<u>Total</u>	<u>\$ 62.85</u>

As prescribed by law, within 18 months of the date assessed, 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 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 25, placed a lien for all uncollected 1994 property taxes.

Taxes receivable at December 31, 1995, are as follows:

<u>Property Taxes</u>	
Levy of 1995	\$ 375,284
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1994	139,527
Levy of 1993	88,520
Levy of 1992	2,616
Levy of 1991	412
Land Use Change Taxes	2,940
Yield Taxes	2,563
Less: Reserve for estimated uncollectible taxes	<u>(45,000)</u>
<u>Total Taxes Receivable</u>	<u>\$ 566,862</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995

D. Receivables

Receivables as of December 31, 1995, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Trust and Agency</u>	<u>Total</u>
<u>Receivables</u>				
Accounts	<u>\$13,940</u>	<u>\$ 4,304</u>	<u>\$ 27,193</u>	<u>\$ 45,437</u>

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1995 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$ 8,717
<u>Special Revenue Funds</u>		
Shedd Porter Memorial Library	1,500	
Transfer Station	<u>7,217</u>	<u>          </u>
<u>Totals</u>	<u>\$ 8,717</u>	<u>\$ 8,717</u>

**NOTE 4 - LIABILITIES**

A. Defined Benefit Pension Plan

*Plan Description and Provisions*

Some employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1995, was \$22,255; the Town's total payroll was \$213,198.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

**Group I Employees** who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are



TOWN OF ALSTEAD, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

**Group II Employees** who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

The State of New Hampshire funds 35% of employer costs for public safety officers (Group II) and teachers employed by the Town. The State does not participate in funding the employer cost of other Town employees. The Town has not elected early application of GASB Statement #24 in these financial statements.

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1995, was as follows:

Town's Portion	\$ 677
Employees' Portion	<u>2,070</u>
<u>Total</u>	<u>\$ 2,747</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

TOWN OF ALSTEAD, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

*Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

**Deferred Compensation Plan** - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**B. Operating Leases**

The Town is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights and therefore the results of the lease agreements are not reflected in the Town's Account Groups.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of December 31, 1995:

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Amount</u>
1996	<u>\$1,488</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1995:

	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>			
Balance, Beginning of Year	\$	\$ 102,903	\$ 102,903
Issued	173,000		173,000
Retired	<u>          </u>	<u>(24,925)</u>	<u>(24,925)</u>
Balance, End of Year	<u>\$ 173,000</u>	<u>\$ 77,978</u>	<u>\$ 250,978</u>

Long-term debt payable at December 31, 1995, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/95</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Fire Station Note	\$73,000	1995	1998	6.00	\$ 73,000
Gilsum Mine Road Note	\$100,000	1995	1998	6.00	<u>100,000</u>
					<u>\$ 173,000</u>
<u>Capital Leases Payable</u>					
Highway Truck	\$39,644	1992	1996	4.93	\$ 8,489
Motor Grader	\$91,523	1994	1999	6.00	60,843
Tractor/Loader	\$21,000	1994	1997	6.75	<u>8,646</u>
					<u>77,978</u>
<u>Total General Long-Term Debt Account Group</u>					<u>\$ 250,978</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995

*Annual Requirements To Amortize Governmental Fund Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1995, including interest payments, are as follows:

Fiscal Year Ending December 31, _____	Governmental Fund Debt		
	Principal	Interest	Total
1996	\$ 57,666	\$ 10,380	\$ 68,046
1997	57,667	6,920	64,587
1998	<u>57,667</u>	<u>3,460</u>	<u>61,127</u>
<b>Totals</b>	<b><u>\$ 173,000</u></b>	<b><u>\$ 20,760</u></b>	<b><u>\$ 193,760</u></b>

*Annual Requirements to Amortize Capital Leases*

Fiscal Year Ending December 31, _____	Capital Leases		
	Principal	Interest	Total
1996	\$ 26,579	\$ 4,884	\$ 31,463
1997	19,207	3,118	22,325
1998	15,627	1,932	17,559
1999	<u>16,565</u>	<u>994</u>	<u>17,559</u>
<b>Totals</b>	<b><u>\$ 77,978</u></b>	<b><u>\$ 10,928</u></b>	<b><u>\$ 88,906</u></b>

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

All lease-purchase agreements contain 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.

**NOTE 5 - FUND EQUITY**

**A. Reservations of Fund Balances**

*Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund	<u>\$ 83,926</u>
--------------	------------------

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1995

*Reserved for Special Purposes*

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds</u> (Income Balances)		
Warren Monument and School	\$ 56	
Cemetery	37,247	
Whitton Endowment Library	113	
<u>Total Nonexpendable Trust Funds</u>		\$ 37,416
<u>Capital Reserve Funds</u>		
Highway Equipment	\$ 5,040	
Police	4,065	
Fire	4,065	
Ambulance	4,065	
Vilas Pool Bridge	8,341	
Town Office	72,418	
<u>Total Capital Reserve Funds</u>		97,994
<u>Other Expendable Town Trusts</u>		
Maybelle H. Still Memorial - Town History	\$ 31,325	
Lufkin Memorial - Historical Society	7,796	
<u>Total Other Expendable Town Trusts</u>		39,121
<u>Total</u>		<u>\$ 174,531</u>

*Reserved for Endowments*

The reserved for endowments at December 31, 1995 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1995 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Warren Monument and School	\$ 5,262
Kimball Library	2,465
Carpenter Library	500
C. F. Warren Library	5,650
Cemetery	87,542
Wells and Smith Cemetery and School	510
Whitton Endowment Library	13,738
<u>Total</u>	<u>\$ 115,667</u>



TOWN OF ALSTEAD, NEW HAMPSHIRE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995

B. Unreserved Fund Balances

*Designated for Special Purposes*

The amount designated for special purposes, representing Special Revenue Fund balances which management intends to use in the subsequent years, is as follows:

<u>Special Revenue Funds</u>	
Vilas Pool	\$ 8,970
Shedd Porter Memorial Library	22,909
Transfer Station	7,710
Arch Pond Committee	11,379
Conservation Commission	<u>3,259</u>
<u>Total</u>	<u>\$ 54,227</u>

*NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES*

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

*NOTE 7 - TRUST FUNDS*

On January 3, 1985, the Bellows Falls Trust Company (now Chittenden Bank) 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, 1995, is \$2,036,345. The reports of the Chittenden Bank were not examined by Plodzik & Sanderson, Professional Association.

SCHEDULE A-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1995

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 2,335,799	\$ 2,342,208	\$ 6,409
Land Use Change	4,000	4,210	210
Yield	11,000	14,810	3,810
Interest and Penalties on Taxes	<u>50,000</u>	<u>91,809</u>	<u>41,809</u>
Total Taxes	<u>2,400,799</u>	<u>2,453,037</u>	<u>52,238</u>
 <u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	112,000	144,022	32,022
Other Licenses, Permits and Fees	<u>3,000</u>	<u>4,724</u>	<u>1,724</u>
Total Licenses and Permits	<u>115,000</u>	<u>148,746</u>	<u>33,746</u>
 <u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	63,081	63,081	
Highway Block Grant	58,634	58,634	
State and Federal Forest			
Land Reimbursement	<u>2</u>	<u>133</u>	<u>131</u>
Total Intergovernmental Revenues	<u>121,717</u>	<u>121,848</u>	<u>131</u>
 <u>Charges For Services</u>			
Income From Departments	<u>5,500</u>	<u>7,229</u>	<u>1,729</u>
 <u>Miscellaneous Revenues</u>			
Sale of Municipal Property	16,000		(16,000)
Interest on Investments	5,500	5,892	392
Rents of Property	3,500	4,760	1,260
Trust Fund Income	55,000	45,936	(9,064)
Insurance Dividends			
and Reimbursements	<u>15,300</u>	<u>16,578</u>	<u>1,278</u>
Total Miscellaneous Revenues	<u>95,300</u>	<u>73,166</u>	<u>(22,134)</u>

*SCHEDULE A-1 (Continued)*  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 General Fund  
 Statement of Estimated and Actual Revenues  
 For the Fiscal Year Ended December 31, 1995

---

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Reserve Funds	_____	_____ 4,459	_____ 4,459
 <u>Proceeds of General Obligation Debt</u>			
General Obligation Notes	_____ 173,000	_____ 173,000	_____
Total Other Financing Sources	_____ 173,000	_____ 177,459	_____ 4,459
 <u>Total Revenues and Other Financing Sources</u>	 2,911,316	 <u>\$ 2,981,485</u>	 <u>\$ 70,169</u>
 <u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	_____ 61,227		
 <u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	 <u>\$ 2,972,543</u>		

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

SCHEDULE A-2  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1995

	Encumbered From 1994	Appropriations 1995
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 34,000
Election, Registration, and Vital Statistics		23,000
Financial Administration		31,500
Revaluation of Property	50,169	
Legal Expenses		15,000
Personnel Administration		36,000
Planning and Zoning	4,000	3,500
General Government Buildings		33,000
Cemeteries		1,200
Insurance, not otherwise allocated		40,000
Advertising and Regional Associations		<u>2,400</u>
Total General Government	<u>54,169</u>	<u>219,600</u>
<u>Public Safety</u>		
Police Department		54,500
Ambulance		12,000
Fire Department		27,500
Emergency Management		50
Other Public Safety	<u>          </u>	<u>500</u>
Total Public Safety	<u>          </u>	<u>94,550</u>
<u>Highways and Streets</u>		
Administration		37,000
Highways and Streets		188,000
Street Lighting		7,500
Gilsum Mine Road Paving	<u>          </u>	<u>125,000</u>
Total Highways and Streets	<u>          </u>	<u>357,500</u>
<u>Sanitation</u>		
Administration		30,050
Solid Waste Disposal	<u>          </u>	<u>25,450</u>
Total Sanitation	<u>          </u>	<u>55,500</u>
<u>Health</u>		
Administration		1,000
Animal Control		500
Health Agencies and Hospitals	<u>          </u>	<u>12,108</u>
Total Health	<u>          </u>	<u>13,608</u>

Expenditures Net of Refunds	Encumbered <u>To 1996</u>	(Over) Under <u>Budget</u>
\$ 30,239	\$	\$ 3,761
24,974		(1,974)
19,722		11,778
51,113		(944)
12,353		2,647
40,265		(4,265)
2,383	5,000	117
27,771		5,229
281		919
38,847		1,153
<u>2,468</u>		<u>(68)</u>
<u>250,416</u>	<u>5,000</u>	<u>18,353</u>
42,814		11,686
17,911		(5,911)
27,106		394
		50
<u>769</u>		<u>(269)</u>
<u>88,600</u>		<u>5,950</u>
33,347		3,653
216,332		(28,332)
7,116		384
<u>63,082</u>	<u>61,918</u>	
<u>319,877</u>	<u>61,918</u>	<u>(24,295)</u>
21,040		9,010
<u>36,227</u>		<u>(10,777)</u>
<u>57,267</u>		<u>(1,767)</u>
1,101		(101)
470		30
<u>12,087</u>		<u>21</u>
<u>13,658</u>		<u>(50)</u>



SCHEDULE A-2 (Continued)  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1995

	<u>Encumbered</u> <u>From 1994</u>	<u>Appropriations</u> <u>1995</u>
<u>Welfare</u>		
Direct Assistance	_____	_____ 8,000
<u>Culture and Recreation</u>		
Parks and Recreation		7,500
Patriotic Purposes	_____	_____ 200
Total Culture and Recreation	_____	_____ 7,700
<u>Conservation</u>	_____	_____ 200
<u>Debt Service</u>		
Lease Payments		31,464
Interest Expense - Tax Anticipation Notes	_____	_____ 10,000
Total Debt Service	_____	_____ 41,464
<u>Capital Outlay</u>		
Highway Truck	27,867	
Roof Repairs	13,858	25,000
Town Office Study	3,500	
Baler		12,000
Dump/Sander Body		16,000
Fire Station	_____	_____ 120,000
Total Capital Outlay	_____ 45,225	_____ 173,000
<u>Intergovernmental</u>		
School District Assessment		1,792,617
County Tax Assessment	_____	_____ 195,304
Total Intergovernmental	_____	_____ 1,987,921
<u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Fund		8,500
Capital Reserve Funds	_____	_____ 5,000
Total Operating Transfers Out	_____	_____ 13,500
<u>Total Appropriations.</u>		
<u>Expenditures and Encumbrances</u>	<u>\$ 99,394</u>	<u>\$ 2,972,543</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1996</u>	<u>(Over) Under Budget</u>
<u>4,290</u>	<u>          </u>	<u>3,710</u>
8,175		(675)
<u>175</u>	<u>          </u>	<u>25</u>
<u>8,350</u>	<u>          </u>	<u>(650)</u>
<u>310</u>	<u>          </u>	<u>(110)</u>
31,463		1
<u>6,595</u>	<u>          </u>	<u>3,405</u>
<u>38,058</u>	<u>          </u>	<u>3,406</u>
29,090		(1,223)
21,850	17,008	3,500
12,792		12,000
<u>155,155</u>	<u>          </u>	<u>3,208</u>
<u>218,887</u>	<u>17,008</u>	<u>(35,155)</u>
		<u>(17,670)</u>
1,792,617		
<u>195,304</u>	<u>          </u>	<u>          </u>
<u>1,987,921</u>	<u>          </u>	<u>          </u>
8,500		
<u>5,000</u>	<u>          </u>	<u>          </u>
<u>13,500</u>	<u>          </u>	<u>          </u>
<u>\$ 3,001,134</u>	<u>\$ 83,926</u>	<u>\$ (13,123)</u>

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

SCHEDULE A-3  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 General Fund  
 Statement of Changes in Unreserved - Undesignated Fund Balance  
 For the Fiscal Year Ended December 31, 1995

---

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$ 76,227	
 <u>Deduction</u>		
Unreserved Fund Balance Used		
To Reduce 1995 Tax Rate	<u>61,227</u>	\$ 15,000
 <u>Addition</u>		
<u>1995 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 70,169	
(Overdraft) of Appropriations (Schedule A-2)	<u>(13,123)</u>	
1995 Budget Surplus		<u>57,046</u>
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$ 72,046</u>

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



# NOTES



SCHEDULE B-1  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 Special Revenue Funds  
 Combining Balance Sheet  
 December 31, 1995

---

<u>ASSETS</u>	<u>BUDGETED FUNDS</u>			<u>Total Budgeted Funds</u>
	<u>Vilas Pool</u>	<u>Shedd Porter Memorial Library</u>	<u>Transfer Station</u>	
Cash and Equivalents	\$ 5,159	\$ 21,409	\$	\$ 26,568
<u>Receivables (Net of Allowances For Uncollectibles)</u>				
Accounts	3,811		493	4,304
Interfund Receivable	<u>          </u>	<u>1,500</u>	<u>7,217</u>	<u>8,717</u>
<b>TOTAL ASSETS</b>	<u>\$ 8,970</u>	<u>\$ 22,909</u>	<u>\$ 7,710</u>	<u>\$ 39,589</u>
<u>FUND BALANCE</u>				
<u>Unreserved</u>				
Designated For Special Purposes	<u>\$ 8,970</u>	<u>\$ 22,909</u>	<u>\$ 7,710</u>	<u>\$ 39,589</u>



<u>NONBUDGETED FUNDS</u>			
<u>Arch Pond Committee</u>	<u>Conservation Commission</u>	<u>Total Nonbudgeted Funds</u>	<u>Total All Funds</u>
\$ 11,379	\$ 3,259	\$ 14,638	\$ 41,206
_____	_____	_____	4,304
			<u>8,717</u>
<u>\$ 11,379</u>	<u>\$ 3,259</u>	<u>\$ 14,638</u>	<u>\$ 54,227</u>
<u>\$ 11,379</u>	<u>\$ 3,259</u>	<u>\$ 14,638</u>	<u>\$ 54,227</u>

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

SCHEDULE B-2  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the Fiscal Year Ended December 31, 1995

	<u>BUDGETED FUNDS</u>			<u>Total Budgeted Funds</u>
	<u>Vilas Pool</u>	<u>Shedd Porter Memorial Library</u>	<u>Transfer Station</u>	
<u>Revenues</u>				
Charges for Services	\$	\$	\$ 6,451	\$ 6,451
Miscellaneous	12,442	11,540		23,982
<u>Other Financing Sources</u>				
Operating Transfers In	_____	9,590	_____	9,590
<u>Total Revenues and Other Financing Sources</u>				
	<u>12,442</u>	<u>21,130</u>	<u>6,451</u>	<u>40,023</u>
<u>Expenditures</u>				
<u>Current</u>				
Sanitation			3,453	3,453
Culture and Recreation	<u>16,811</u>	<u>17,414</u>	_____	<u>34,225</u>
<u>Total Expenditures</u>				
	<u>16,811</u>	<u>17,414</u>	<u>3,453</u>	<u>37,678</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>				
	(4,369)	3,716	2,998	2,345
<u>Fund Balances - January 1</u>				
	<u>13,339</u>	<u>19,193</u>	<u>4,712</u>	<u>37,244</u>
<u>Fund Balances - December 31</u>				
	<u>\$ 8,970</u>	<u>\$ 22,909</u>	<u>\$ 7,710</u>	<u>\$ 39,589</u>

<u>NONBUDGETED FUNDS</u>			
<u>Arch Pond Committee</u>	<u>Conservation Commission</u>	<u>Total Nonbudgeted Funds</u>	<u>Total All Funds</u>
\$ 414	\$ 93	\$ 507	\$ 6,451 24,489
_____	_____	_____	<u>9,590</u>
<u>414</u>	<u>93</u>	<u>507</u>	<u>40,530</u>
<u>40</u>	_____	<u>40</u>	3,453 <u>34,265</u>
<u>40</u>	_____	<u>40</u>	<u>37,718</u>
374	93	467	2,812
<u>11,005</u>	<u>3,166</u>	<u>14,171</u>	<u>51,415</u>
<u>\$ 11,379</u>	<u>\$ 3,259</u>	<u>\$ 14,638</u>	<u>\$ 54,227</u>

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

SCHEDULE B-3  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 Special Revenue Fund - Vilas Pool  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended December 31, 1995

---

<u>Revenues</u>		
<u>Miscellaneous</u>		
Vilas Trust	\$ 11,817	
Interest Income	250	
Activities	<u>375</u>	
<u>Total Revenues</u>		<u>\$ 12,442</u>
<u>Expenditures</u>		
<u>Current</u>		
<u>Culture and Recreation</u>		
Salaries and Benefits	\$ 12,135	
Utilities	676	
Other	<u>4,000</u>	
<u>Total Expenditures</u>		<u>16,811</u>
<u>Excess (Deficiency) of Revenues</u>		
<u>Over (Under) Expenditures</u>		(4,369)
<u>Fund Balance - January 1</u>		<u>13,339</u>
<u>Fund Balance - December 31</u>		<u>\$ 8,970</u>

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

SCHEDULE B-4  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Arch Pond Committee  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1995

---

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest Income	\$ 414
<u>Expenditures</u>	
<u>Current</u>	
Culture and Recreation	
Other	<u>40</u>
<u>Excess of Revenues Over Expenditures</u>	374
<u>Fund Balance - January 1</u>	<u>11,005</u>
<u>Fund Balance - December 31</u>	<u>\$ 11,379</u>

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



SCHEDULE B-5  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 Special Revenue Fund - Shedd Porter Memorial Library  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended December 31, 1995

---

Revenues

Miscellaneous

Interest Income	\$ 786
Shedd Porter Trust	8,257
Donations	2,417
Other	80

Other Financing Sources

Operating Transfers In

General Fund	8,500
Trust Funds	<u>1,090</u>

Total Revenues and

Other Financing Sources \$ 21,130

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 7,738
Administrative Costs	871
Books, Periodicals and Programs	6,727
Operations and Maintenance of Facilities	<u>2,078</u>

Total Expenditures

17,414

Excess of Revenues and Other

Financing Sources Over Expenditures 3,716

Fund Balance - January 1

19,193

Fund Balance - December 31

\$ 22,909

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

*SCHEDULE B-6  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Conservation Commission  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1995*

---

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest Income	\$ 93
<u>Expenditures</u>	
<u>Current</u>	
Conservation Commission	<u>-0-</u>
<u>Excess of Revenues Over Expenditures</u>	93
<u>Fund Balance - January 1</u>	<u>3,166</u>
<u>Fund Balance - December 31</u>	<u>\$ 3,259</u>

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

*SCHEDULE B-7  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Transfer Station  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1995*

---

<u>Revenues</u>	
<u>Charges For Services</u>	
User Charges	\$ 6,451
<u>Expenditures</u>	
<u>Current</u>	
<u>Sanitation</u>	
General and Administrative	<u>3,453</u>
<u>Excess of Revenues Over Expenditures</u>	2,998
<u>Fund Balance - January 1</u>	<u>4,712</u>
<u>Fund Balance - December 31</u>	<u>\$ 7,710</u>

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



# NOTES



SCHEDULE C-1  
 TOWN OF ALSTEAD, NEW HAMPSHIRE  
 Trust and Agency Funds  
 Combining Balance Sheet  
 December 31, 1995

---

<u>ASSETS</u>	Trust Funds		
	Expendable	Nonexpendable	
	Town	Capital Reserve	Town
Cash and Equivalents	\$ 39,121	\$	\$ 144,613
Investments		97,994	9,076
<u>Receivables</u>			
Accounts			
TOTAL ASSETS	<u>\$ 39,121</u>	<u>\$ 97,994</u>	<u>\$ 153,689</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Intergovernmental Payable	\$	\$	\$ 606
Deferred Compensation Benefits Payable			
Total Liabilities			<u>606</u>
<u>Fund Balances</u>			
Reserved For Endowments			115,667
Reserved For Special Purposes	<u>39,121</u>	<u>97,994</u>	<u>37,416</u>
Total Fund Balances	<u>39,121</u>	<u>97,994</u>	<u>153,083</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 39,121</u>	<u>\$ 97,994</u>	<u>\$ 153,689</u>



<u>Agency Funds</u>	<u>Total</u>
\$	\$ 183,734
	107,070
<u>27,193</u>	<u>27,193</u>
<u>\$ 27,193</u>	<u>\$ 317,997</u>
\$	\$ 606
<u>27,193</u>	<u>27,193</u>
<u>27,193</u>	<u>27,799</u>
<u>                    </u>	115,667
<u>                    </u>	<u>174,531</u>
	<u>290,198</u>
<u>\$ 27,193</u>	<u>\$ 317,997</u>

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

*SCHEDULE C-2*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Fiduciary Fund Type*  
*Expendable Trust Funds*  
*Combining Statement of Revenues and Changes in Fund Balances*  
*For the Fiscal Year Ended December 31, 1995*

---

	<u>Town</u>	<u>Capital Reserve</u>	<u>Total</u>
<u>Revenues</u>			
Interest and Dividend Income	\$ 1,942	\$ 4,883	\$ 6,825
<u>Other Financing Sources</u>			
Operating Transfers In	<u>          </u>	<u>5,000</u>	<u>5,000</u>
<u>Total Revenues and Other Financing Sources</u>	1,942	9,883	11,825
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>          </u>	<u>4,459</u>	<u>4,459</u>
<u>Excess of Revenues Over Other Financing Uses</u>	1,942	5,424	7,366
<u>Fund Balances - January 1</u>	<u>37,179</u>	<u>92,570</u>	<u>129,749</u>
<u>Fund Balances - December 31</u>	<u>\$ 39,121</u>	<u>\$ 97,994</u>	<u>\$ 137,115</u>

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

*SCHEDULE C-3*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Agency Fund*  
*Statement of Changes in Assets and Liabilities*  
*For the Fiscal Year Ended December 31, 1995*

---

	Balance January 1, <u>1995</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1995</u>
<u>Deferred Compensation Plan</u>				
<u>ASSETS</u>				
Due From Others	<u>\$ 27,193</u>	<u>\$ 8,236</u>	<u>\$ -0-</u>	<u>\$ 35,429</u>
<u>LIABILITIES</u>				
Deferred Compensation Benefits Payable	<u>\$ 27,193</u>	<u>\$ 8,236</u>	<u>\$ -0-</u>	<u>\$ 35,429</u>

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

*SUPPLEMENTAL SCHEDULES*

*SCHEDULE I*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Summary of Town Clerk's Account*  
*For the Fiscal Year Ended December 31, 1995*

---

<u>Motor Vehicle Permits Issued</u>	\$ 144,044
<u>Dog Licenses and Penalties</u>	2,030
<u>All Other Collections</u>	<u>2,665</u>
<u>Remittances to Treasurer</u>	<u>\$ 148,739</u>



SCHEDULE II  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal and Income - Cash Basis  
For the Fiscal Year Ended December 31, 1995

	Principal			Balance December 31, 1995
	Balance January 1, 1995	Additions	Deductions	
<u>Cemetery Funds</u>	\$ 86,742	\$ 800	\$ _____	\$ 87,542
<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	<u>13,738</u>	_____	_____	<u>13,738</u>
Total Library Funds	<u>22,353</u>	_____	_____	<u>22,353</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	13,715			13,715
Lufkin Memorial Fund - Historical Society	<u>7,500</u>	_____	_____	<u>7,500</u>
Total School and Other Funds	<u>27,593</u>	_____	_____	<u>27,593</u>
<u>Capital Reserve Funds</u>	<u>129,450</u>	<u>5,000</u>	<u>45,000</u>	<u>89,450</u>
<u>Totals</u>	<u>\$ 266,138</u>	<u>\$ 5,800</u>	<u>\$ 45,000</u>	<u>\$ 226,938</u>

Balance January 1, 1995	Income		Balance December 31, 1995	Balance of Principal and Income December 31, 1995
	Additions	Deductions		
<u>\$ 39,648</u>	<u>\$ 6,878</u>	<u>\$ 9,279</u>	<u>\$ 37,247</u>	<u>\$ 124,789</u>
\$	\$ 101	\$ 101	\$	\$ 2,465
	20	20		500
81	231	312		5,650
<u>98</u>	<u>567</u>	<u>552</u>	<u>113</u>	<u>13,851</u>
<u>179</u>	<u>919</u>	<u>985</u>	<u>113</u>	<u>22,466</u>
\$ 208	\$ 215	\$ 367	\$ 56	\$ 5,318
	25	25		606
	21	21		510
15,862	1,748		17,610	31,325
<u>102</u>	<u>194</u>	<u>        </u>	<u>296</u>	<u>7,796</u>
<u>16,172</u>	<u>2,203</u>	<u>413</u>	<u>17,962</u>	<u>45,555</u>
<u>14,569</u>	<u>4,883</u>	<u>10,908</u>	<u>8,544</u>	<u>97,994</u>
<u>\$ 70,568</u>	<u>\$ 14,883</u>	<u>\$ 21,585</u>	<u>\$ 63,866</u>	<u>\$ 290,804</u>

## ROAD AGENT 1995 REPORT

Once again heavy rains plugged culverts and washed out roads hit us hard again in 1995. The numerous flash floods hit hardest in the Rhoades District and on various roads in East Alstead.

Taking time to repair these roads cut into our time for approximately five to six weeks, which took us away from the Gilsum Mine Road project. I am fully aware of how rough it is and how hard it is on vehicles. As Road Agent, I asked the Selectmen to place a special article on the 1995 budget to ask the voters to raise the funds requested. The Highway Department thanks the voters for the funds and are sorry the project is not completed. The plans were to have the existing pavement recycled in place, have it regraded by an outside contractor and have the road repaved by F.W. Whitcomb. There are still underdrain pipe to be put in and work on finishing the dry hydrant poroject at the old mine shaft with the Fire Department.

Costs for the Mine Road project, including the recycling, graveling and repaving of the road have been established. Hopefully we can return to that project after mud season if the mufflers and spring leaves are not too deep in the ditches. I want to publically thank Mr. Ben Molesky for allowing us to store materials on his property. Without this privilege, I really do not know how we would have survived. He and his employees have helped us and Mr. Molesky donated stone for the firemen's attempt to construct the dry hydrant for fire protection.

Some funds were spent for hot mix which was leveled with the new grader on the Mine Road from the Pine Cliff Road to Fuller Machine. This was a band aid approach to smooth the road. I ran the grader and roller and the town truck brought hot top from F.W. Whitcomb. I know the road is like a "washboard" but the grader is not a paving machine. The money for this project also came out of the general highway budget.

We spent some of the general funds on the section of Hill Road between the Cook Hill turn and the Howard Weeks' residence. We put in some drainage stone in wet areas, plus five new culverts, and had the stumps ground. F.W. Whitcomb added six inches of crushed gravel to the road and then placed a base coat of hot top on the road. Hill Road is narrow

and still needs shoulders built on both sides. This project took a pretty good chunk of money out of the general budget, but many complaints came into the officials after the 1994 Hill Road project proposal was rejected at Town Meeting. If the weather would quit raining and snowing, we could work on the shoulders this winter, and I have made arrangements with outside contractors for around three months to get the work complete. A few people have commented that the work completed on Hill Road is adequate for that part of town. A race track coming into a four way intersection might be necessary in another 50 years, but so would flashing stop lights like they have in "Boston".

The highway crew also worked on cutting trees and brush on the Mine Road and Corbin Road. The 12A end of the Log Cabin Road did not get finished as it needed some more good dry free fill in order to lower the grade. This road needs to be regraded and culverts to be put back in their "proper place".

Once again, I am happy with the new truck and grader. We sure would be lost without the grader this winter because of all the extra snow to wing back and the repairing of the washouts.

Our future plans are to work on the North Road. This needs more underdrain and recycling of existing pavement, a large culvert to be replaced (hopefully FEMA funds will help us with this), and resurfacing of the road. This project would be spent out of the general budget.

I would like to take time and thank everyone who has helped the Highway Department. I would like to extend Betty Woodell a special thanks for the service she has given the Highway Department for the past nine years. Thank you all for the understanding and support you have given me and the Highway Department.

Respectfully submitted,

Ken Winham  
Road Agent

**ALSTEAD TRANSFER & RECYCLING CENTER  
1995 REPORT**

We negotiated in December with BFI to keep the same disposal rate that we have had since 1993. They agreed to continue the same disposal rate and we are totally satisfied with their cost and performance to the Town of Alstead. If we continue our recycling as we have, than our cost should remain constant.

In October, we held our third annual FREE DAY. Again, it was a success and one real tangible thing was noticed, was the amount that was brought into our station. This is also proving my ideas when we first started this, that each year there would be less and less to dispose of, cutting costs.

We feel that the program that we started in 1989 has successfully shown the people that recycling and good disposal habits are the future of our town.

The money that we have received from charging and recycling has been turned over to the Selectmen as voted in 1992. This money has resulted in improvement of our departments and community.

Remember, if you have any questions or problems in dealing with solid waste, please contact the Board of Selectmen at 835-2986, we will do our best to help you.

A special thanks to Dale Wilson and Howard Goss for the fine job they are doing and for the heat they take on my behalf. Thanks guys.

Respectfully submitted,

James O'Brien  
Transfer Station Manager



## ZONING BOARD OF ADJUSTMENTS 1995 REPORT

The Zoning Board of Adjustment met regularly in 1995. During the year, the Board considered six requests for a special exception, and one request for a variance. A public hearing was held for each request, where anyone who wished to speak was heard, the facts were gathered, and deliberations made. The variance and five of the special exception requests were granted, and one special exception was denied.

Occasionally, the Board met informally with residents to answer questions, explain procedures, or interpret Alstead's zoning ordinance.

The Zoning Board meets on the first Monday of the month, at 7:30 p.m., at the Town Hall. The meetings are entirely public, and all are welcome.

The Board is interested in talking with anyone who might have an interest in joining the Board - come see us!

Copies of Alstead's Zoning Ordinance are available at the town office.

Dale Wilson is Alstead's Zoning Officer, and is the person to see to get a building permit for your project.

Respectfully submitted,

Matt Saxton, Chairman  
David Fiske  
Harry Neal  
Richard Minard  
Thomas Smidutz  
Thomas Hancock, Jr.  
Heather Gendron  
Alan Wilson  
Jerry Blake

**SHEDD-PORTER MEMORIAL LIBRARY**  
**Alstead, New Hampshire 03602**  
**Librarian's 1995 Report**

A total circulation of 14,666 is divided up among the following categories:

Adult Fiction	3,859
Adult Non-Fiction	1,277
Junior Books	8,693
Magazines, Tapes	<u>837</u>
	14,666

This is an increase of 540 pieces of materials in circulation over last year's total. The greatest increase was in junior books. We welcomed 66 new members to the library this year.

After months of discarding worn, damaged, and unused books, we held a successful book sale in the Fall. This will be an annual event. Thanks to James McGarvey for helping me with the book sale.

The Friends of the Library purchased the magazine subscription "American Girl" for our junior section for the second year in a row. With funds they donated for the purchase of non-fiction junior books, we were able to purchase a 6-volume World Book Encyclopedia titled "People and Places." The Friends also again supported the Summer Reading program as well as the story hour, which was held on Wednesday afternoons during the summer. A party was held in August. Certificates, buttons, and books were awarded to those completing the program. The Friends also hosted last February a meeting of the Nubanusit Coop, an informational organization of local librarians. Thank you for your continued support.

Many thanks to Mrs. Lark Leonard for coordinating library visits by classes from Alstead and Langdon. At present Grades 2, 3, 4 and 5 from Alstead and Grades 1, 2, 3, and 4 from Langdon visit the library every two weeks on a rotating basis. Also, welcome to Mrs. Leonard as a new member of the library staff.

The continuing financial help received from Mrs. Lora Whitton of Sarasota, Florida, Miss Catherine MacDonald of the Marquis George MacDonald of

New York, and generous memorial donations from Mr. Frank Carusco of Cos Cob, Connecticut enabled us to buy many beautiful non-fiction books. Thanks also to the Golec Family, Dr. and Mrs. Lawrence, and the Maltby Family of New York City for their donations this year.

Anyone who would like to remember a loved one by donating a book to the library, please see me or call: Home: 835-2226 Library: 835-6661

Thanks to Peggy Fullam, my assistant, for all her help. Thanks also to the Trustees and the people of Alstead and Langdon for their continued support. Come and visit the library. We have many of the best sellers on the New York Times Best Sellers list as seen in the Book Review Section of the Sunday New York Times.

Sincerely,

Julia Cunniff  
Librarian

## **ALSTEAD CONSERVATION COMMISSION 1995 REPORT**

During 1995 the Conservation Commission decided to make a major effort to enroll interested citizens to protect our natural resources and make our town a better place. A letter describing the work of the Commission and our request for new members was sent out in December to all registered voters.

Several people have responded to the appeal and already the Commission has a new focus, and several issues have been discussed. In the future we plan to continue the progression of monitoring conservation matters and to serve the Town of Alstead.

Respectfully submitted,

Howard Weeks  
Bud Ross

## SHEDD PORTER MEMORIAL LIBRARY 1995 REPORT

This past year has been a busy one for the Trustees of the Shedd Porter Memorial Library. We have been working on building repairs. Our main project is roof repairs. There have been many letters sent out asking for bids so we may have an idea of what is really needed. Several people have advised us we can repair rather than replace, as the insurance company advised us to do.

We had hoped to have bids in and gone over so we may have had a warrant article for this year, but have been unable to do so. Around the outside there are several projects we hope to take care of, such as improved drainage and building up around the foundation to improve drainage in that area. We also hope to do some repointing and masonry work to seal the granite to keep moisture out so we may start repairs on the interior of the building. Hopefully we can get this all started by spring time and we also hope you will excuse our appearance as we go about making these long overdue and necessary repairs. Another project we hope to get to this year is the replacement of the light fixtures in the dome inside the building.

We have added many new books and our video section is growing every week or so. The school children from Alstead and Langdon continue to visit on a regular basis.

Julia Cunniff and her staff are doing a terrific job and we are very glad to have them with us.

New hours for the Library are Wednesday 12:00 p.m. to 4:00 p.m. and 6:00 p.m. to 8:00 p.m., Thursdays and Fridays 12:00 p.m. to 6:00 p.m.

Trustees meet at the Library on the second Tuesday at 3:30 p.m.

We appreciate the continued support of the towns of Alstead and Langdon and the many Friends of the Library.

Respectfully submitted,  
Gerry Swift, Chairman  
Board of Trustees

## ALSTEAD POLICE DEPARTMENT 1995 REPORT

This year found the Police Department extremely busy. During 1994, the Department handled 54 major cases. Major cases include anything that would result in Court action, like Burglaries, Assault, Criminal Mischief, Criminal Trespass, and Motor Vehicle cases, including Driving After Suspension, DWI, and Conduct After An Accident.

During 1995, the Department handled 94 major cases. This is almost a 100% increase over last years activity. Of the 94 cases, 71 have been closed. This means that either Court action was taken, or for some reason, the complainant did not want to pursue any further action.

We also received 396 calls for service. These are complaints which require the officers time, and usually do not result in Court action. These range from dog and suspicious animal complaints to noise, loud party, and delivery of emergency messages.

Some of this years "HIGHLIGHTS" include, the destruction of 42 marijuana plants found in East Alstead, solving 5 cases of theft because one of the perpetrators placed a call on a cellular telephone they had stolen, receiving a call to an accident, and finding that the accident involved 2 mobile homes, with damage estimated at approximately \$10,000.00, to locating a subject wanted for 2 thefts here, and recovering the vehicle he took.

This year we saw a dramatic increase in the number of calls for sick, or suspicious acting racoons and skunks. With spring just around the corner, the critters will be reappearing again. PLEASE !! be very careful around any wild animal, and especially, tell your youngsters to keep their distance.

And speaking of youngsters, we have been busy in our schools. With a grant from the New Hampshire Highway Safety Agency, a Bicycle Safety Program was done for the primary school children. 12 safety helmets were given as prizes for a poster contest, and at the rodeo. With the school, we also co-sponsored a Kid I-D Program where children in K-5 were photographed and fingerprinted. Booklets with this information was then sent home for the parents to finish filling out, and put away. A record



of all pertinent information on the child was readily available, if the child was abducted or missing. Both programs will be continued this year. A drug program, titled, "Here's Looking At You 2000" was just completed with the 5th grade class. Using visual aids, and skits, the children are educated for 1 1/2 hours each week about the effects of drugs, an alcohol, and how they can refrain from using them.

In November, the Department received the Golden Circle Award, which is given yearly to organizations, nominated by they schools, for exemplary educational partnership between the school and community.

This year, in an effort to prevent any of our children from being killed from guns, we will coordinate a class, with the school dealing with handling of guns. Dick Clauson, of the Cheshire County Gun Club, provided the material for the class.

Another first took place this year. The Police Department now has it's own official patch. Using money from the Sports Card Shows we sponsor, the old "Eagle" style patch has been replaced with one depicting the Bell Tower at Vilas Pool, which is the Town seal. The funds from the card shows also paid for repairs to the computer, and for the rental fees on our pagers.

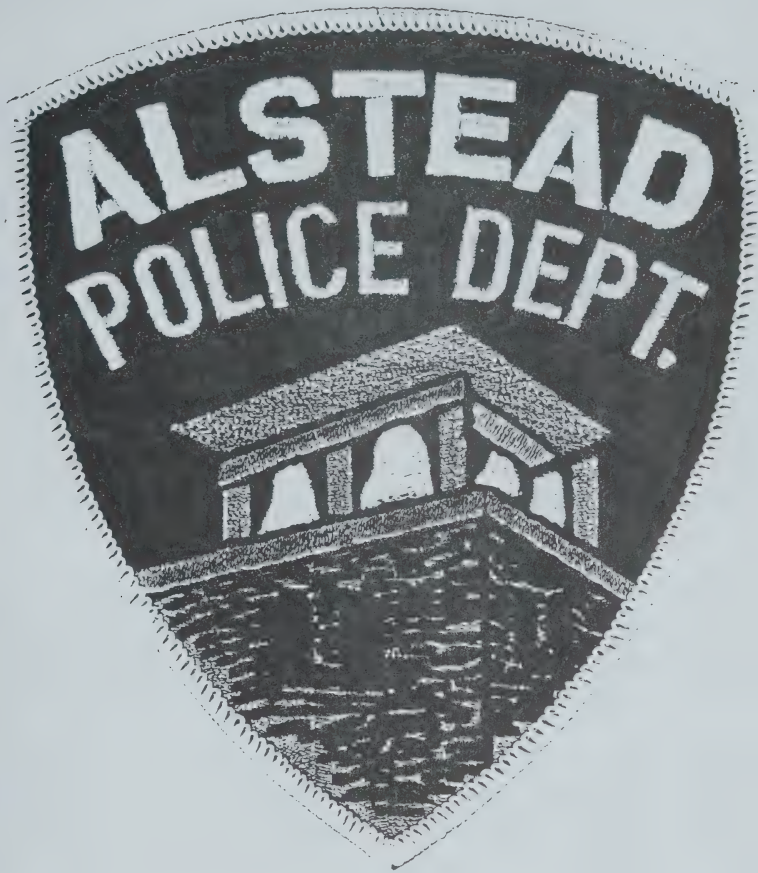
Another first also took place in November, when the 4-wheel drive vehicle donated by the Canfield family, was put into service. On at least three occasions already this vehicle has provided its usefulness.

Finally, we would like to thank all of the surrounding agencies for their continued assistance during the year.

Respectfully submitted,

Erwin W. Ward  
Chief of Police





**Beware of the Hit and Runs**

## 1995 REPORT OF THE FIRE COMMISSIONERS

1995 was a very eventful year for your emergency services. Some really good things happened, and a few that we could have done without, however with the interests of the Town of Alstead in mind, the Board of Fire Commissioners feel that as a whole, much progress was made.

After 18 years as Rescue and Ambulance Service Captain, Delinda Campbell stepped down and was replaced by EMT David Hogan. First, we would like to commend Delinda for her fortitude and expertise. She went far beyond the estimated "burn-out" period for EMT's and gave to the Town an immeasurable service. Words cannot express the thanks owed her.

David Hogan brings experience in law enforcement, emergency medical services, and business management. This board feels he is a real asset to the community, and he has already demonstrated exceptional leadership skills as Ambulance Captain.

A newer ambulance was obtained to replace our original unit which was involved in an unfortunate accident. The old one, although repairable, was deemed unsafe. Negotiations were made and a much newer unit placed in service at very little cost.

The new station in East Alstead is a thing to behold! There's room to walk around the apparatus (some of which has been moved from other locations for better response), and to conduct the business of a fire department as it should be done. An open house will be announced in the near future, and all are welcome to attend.

A special article has been placed in the Town Warrant regarding an exhaust removal system for the East Station. If you have ever been in an enclosed building when a diesel truck was started, you will appreciate this request. These days, the effect of carbon monoxide is on everyone's mind, and we feel that this is a necessary addition to the station.

Your continued support of the Alstead Fire Department is greatly appreciated.

Respectfully submitted,

James O'Brien  
Carroll Hatch, Jr.  
H. Doug Bays

### **VILAS POOL 1995 REPORT**

Another summer passed all too quickly at Vilas Pool. The pool was open seven days a week. Planned activities, swimming lessons and just plain old lying in the sun kept everyone happy. Once again a veteran staff kept the operation running smoothly.

The only repair to report was the extensive work done to the floor in the boys changing room. Hopefully we are getting close to sandblasting and painting the bridge over the dam.

Vilas Pool hosted several reunions and wedding receptions and reminds one and all that we encourage special events at the pool.

As is our custom, we would like to thank all who volunteered time or contributed money to the pool. Also, a hearty thanks to a great staff.

Hope to see you this summer at Vilas Pool.....a unique and special place.

Respectfully submitted,  
Vilas Pool Committee

George Ross, Chairman  
Rick Pelletier  
Betty Woodell  
Julie Stevens Brown



STATE OF NEW HAMPSHIRE  
 DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT  
 DIVISION of FORESTS and LANDS

172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

603-271-2214  
 FAX: 603-271-2629

WILLIAM S. BARTLETT, JR.  
 Commissioner

JOHN E. SARGENT Director REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

In calendar year 1995, our three (3) leading causes of fires were Children, Non-Permit fires not properly extinguished and Smoking Materials.

Violations of RSA 224:27 II, the fire permit law and the other burning laws of the State of New Hampshire, are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your Forest Fire Warden, Fire Department and State Forest Fire Officials, contact your local Warden or Fire Department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.

1995 Fire Statistics

Forest Ranger Reported Fires

Number of Fires for Cost Share Payment 465  
 Acres Burned 437  
 Suppression cost \$147,000+

Lookout Tower Reported Fires

Visitors to Towers 26,165

Number of Fires Local Community 0

Fires Reported by County

Belknap 11  
 Carroll 50  
 Cheshire 39  
 Coos 17  
 Grafton 26  
 Hillsborough 71  
 Merrimack 49  
 Rockingham 106  
 Strafford 78  
 Sullivan 18

Suppression Cost 0

Local communities and the State share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

Forest Ranger

Forest Fire Warden

Forest Protection (603) 271-2217  
 Forest Management (603) 271-3456



Land Management (603) 271-3456  
 Information & Planning (603) 271-3457

TDD ACCESS: RELAY NH 1-800-735-2964 recycled paper  
 DIVISION OF FORESTS AND LANDS 603-271-2214

**ALSTEAD FIRE DEPARTMENT  
1995 REPORT**

First of all, I wish to thank all the people who supported the building of the new East Alstead Fire Station. It's a station we can all be proud of.

Barry Bellows did a nice job of designing a building that would fit nicely into the area. Barry put a lot of thought and time into the project, for very little pay. Thank you Barry.

There are many people that helped Barry with prices and other items that I don't know, they need to be thanked also.

The Fire Commissioners, James O'Brien, "Timer" Hatch and Doug Bays put in many hours of meetings and discussions on the project. Thank you.

I wish to thank the Selectmen for their time and support also. Overall, the project went very smoothly from start to almost finish. There is still the landscaping and a few odds and ends that need to be done.

Most of all, I wish to thank John and Elaine Burroughs. More land was needed to accomodate the larger fire station, and without their generosity and cooperation the project could not have been completed. Thank you John and Elaine.

This past January we had rain and a warm spell that melted the two plus feet of snow, causing some flooding which required the Fire Department to pump a couple of cellars. About a week later more rain and snow melted, causing more cellars to need pumping. We needed a smaller pump. Neal and Gerry Swift were checking one out at R.N. Johnson when a tone came in for a flooded cellar. Well, thanks to the generosity of Dick Sweeney, we now have a real nice pump. Dick, the Fire Department thanks you very much, it makes our work that much easier.

Before I forget, I want to thank Ken Winham for letting us place fire trucks and fire equipment in the Highway garage. It was an inconvenience for him, but he put up with it. Thanks Ken.

Dougs Bays also stored equipment in his barn. Thanks Doug.



I stated in last years report that we hoped to start a Junior Firefighter Program. This didn't happen for many reasons. Hopefully in the near future it can become a reality.

The statistics for the 1995 year are as follows; fire calls, drills and meetings for a total of 53. Breaking down the fire calls, we had;

11	Meetings	8	Drills
6	Miscellaneous	4	Training
8	Car Accidents	0	Stove Fires
10	Mutual Aid Calls	10	Chimney Fires
0	Electrical Fires	4	Electrical Wires Down
2	Car Fires	6	Automatic Alarms
2	Smoke Investigations	0	Rekindled Structure Fires
3	Structure Fires	0	Illegal Brush Burns
1	Dumpster Fire	1	Fuel Spill

Respectfully submitted,

Warren Campbell  
Fire Chief

P.S. At this time, you can call 911, or 352-1100 to call Fire, Police, or Ambulance in an emergency.



## AMBULANCE REPORT

1995 could best be described as a year of change for the Alstead Ambulance Service. In April, Delinda Campbell retired as Captain of the Squad, a position she held since its inception as the Alstead Fire Rescue Squad in 1976.

In August I was appointed by the Board of Fire Commissioners to succeed Dee as Captain. Filling Dee's shoes is no easy task. She has been a great help to me over the past months and continues to offer her expertise and invaluable experience to myself and the Squad.

As a result of an accident in December of 1994, we purchased a used 1987 ambulance with the insurance settlement. This new ambulance was put into service in March of 1995 and in August we used money from our savings account to have it repainted.

We responded to a total of 115 emergency calls this past year, in addition to three transfers, monthly meetings and monthly training sessions, a record high number for the Squad. In comparison, we responded to 92 emergency calls in 1994. In 1995, our average response time was 8 minutes. This response time is excellent considering the rural nature of our town and is the fastest in our area. We also more than doubled our membership over the past year, bringing our total to 15.

In June the Squad formed Connecticut River Valley EMS Training; a training consortium of local ambulance and rescue squads including Bellows Falls, North Walpole and Walpole. In order to comply with our continuing education requirements, we hold one two hour training session each month to learn about new developments in Emergency Medicine or to refresh our skills.

Unfortunately, we will be losing two of our most valuable members at the end of March. After almost 20 years of service to our town as EMT's, both Delinda and Warren Campbell will be retiring from the Squad. We all owe a debt of gratitude to Dee and Warren for their time and devotion over the last 20 years. They have both been instrumental in making the Alstead Ambulance Service one of the most respected Squads in our field, as well as helping many of our residents through some trying times. Dee and Warren Campbell will be greatly missed by all!

Any person aged 18 and older who is interested in joining the Squad is encouraged to speak with any Squad member.

Please remember that we are still a free service and that we are here to serve you. Do not hesitate to call for our assistance at any time by dialing either 352-1100 or 911.

Respectfully submitted,

David J. Hogan, Jr.  
Ambulance Captain

### TRUSTEES OF TRUST FUNDS 1995 REPORT

The maintenance of cemeteries continued with the same crew as the past few years. The new leaf vac tractor attachment proved to be very useful.

The wrought iron fence around the Warren monument was repaired by Pearly Lund and Reginald Clark.

The bulk of our trust funds have now been transferred to the New Hampshire Public Deposit Investment Pool.

New funds established during 1995

02-14-95	Bergman cemetery lot	\$ 400.00
04-14-95	Norman Piva cemetery lot	\$ 100.00
05-03-95	Kenneth & Gloria Seddon cemetery lot	\$ 200.00
11-10-95	Mary Stearns cemetery lot	\$ 100.00

Cemetery lots are available and maybe acquired by contacting Richard Clark, Cemetery Commissioner at 835-6814.

Respectfully submitted,

Marie Bender  
Bruce Bellows  
Reginald Clark  
Trustess of Trust Funds

## HISTORICAL SOCIETY OF ALSTEAD 1995 REPORT

Of the many visitors to the Historical Society Museum we have been delighted to have the Cub Scouts and Mrs. Checchi's large 4th grade students take tours under the guidance of Curratore Dorothy Walker who makes Alsteads history come alive for the youngsters. This year 4th grade students made a wall hanging as a present to the Museum, the subject was Alsteads past. We also had a very large group from the Yankee Bottle Club who enjoyed their town showing their appreciation with many thanks and a nice donation. Mrs. Dorothy Walker will open the Museum by appointment made by calling her at 835-6462.

Our thanks to Bruce Bellows and his son for their lovely Christmas light display which is so appropriate for the building.

May we extend our grateful thanks for \$300.00 from the Ware family.

Also on the recommendation of Catherine MacDonald of Langdon we have received \$500.00 from the Marquis MacDonald Foundation with much appreciation.

Finally all of us want to thank Mrs. Checchi and her daughter Judy for helping Mrs. Walker with the extremely hard spring cleaning of the entire collection. All three ladies did an outstanding job getting spruced up for spring operation.

It is with sadness that we still see the senseless graffiti on the north wall of our newly painted building. It will take a tall ladder, a strong arm and a head for height to obscure the black paint.

Items purchased from our funds antique dress forms and hat boxes, plants for the flag pole garden, office supplies and maintenance items for the building.

Twenty two of our original members of the reactivated Historical Society of 1976 have died. However, we still have twenty one of that original group including all of the officers. We look forward to welcoming new members.

Mrs. Walker hosted the Ashuelot DAR inviting Elizabeth R. P. Shaw to be guest speaker. The subject was "What is it like to be an Admirals wife".

Most particularly we wish to thank Dorothy Walker whose unstinting work and care have made our Historical Society Museum and Records and Archives room what it is today. A unique history of a complete small town, past to the present.

Respectfully submitted,

Elizabeth R. P. Shaw

#### **REPORT OF CEMETERY CUSTODIAN**

The cemeteries were raked and the leaves were removed. The cemeteries were mowed several times, graves were loamed and seeded. Brush was cut from around the walls and fences and removed.

Richard G. Clark

## PLANNING BOARD 1995 REPORT

Subdivision activity was a little heavier this year. The Board received no applications for major subdivisions in 1995. In addition to handling subdivisions, the board's main work was on updating the Town of Alstead's Master Plan.

The planning board sent a representative to the Law Lecture Series again this year.

The Water Resources Protection Plan was completed. There is a copy available at the town office for anyone interested in reviewing the plan.

The Alstead Planning Board meets the 4th Tuesdays of each month at 7:30 p.m. at the Alstead Town Hall to work on planning projects. The board will be focusing on updating the Master Plan and would like to encourage public participation. Summer work meetings are scheduled as needed. The Alstead Planning Board holds it's regular meetings on the second Tuesday of the month at 8:00 p.m. at the Alstead Town Hall.

The Board still has space for more alternates and for anyone wishing to help on planning projects.

Respectfully submitted,

Peter Rhoades, Chairman  
Juliana Stevens, Secretary  
Betty Woodell, Ex-Officio  
Don Bascom  
Walter Righter  
Cindy Miller  
Matt Saxton  
Rosemarie Caffrey, Alternate  
Jayne L'Heureux, Alternate



## TOWN CLERK/TAX COLLECTOR REPORT

It has been a pleasure to be serving the Town again. I enjoy working in the capacity of Town Clerk/Tax Collector. I wish to thank all of you who have been patient and understanding with any delays you may have experienced in the processing of your transactions due to the learning process for me this year.

I am sorry that I was not able to start issuing plates yet. Due to a new policy it now takes longer to become a municipal agent. I was able to do renewals in May of 1995 as I had been working in the office prior to election and therefore was considered to have some experience. I also have been given the authority to do transfers now. I hope to be given the authority to issue plates in April.

I realize that taxes are not anyones favorite subject and also that we all have financial difficulties at times. Just a reminder that taxes do not have to be paid in a lump sum. Payments of any size can be made when one is able to pay. It is to a taxpayers benefit to pay as frequently and as much as possible to avoid paying interest.

Molly Leonard remained as my Deputy and it has been enjoyable to have her in the office at least once a week.

I wish to express my deepest appreciation for your support during my personal loss this past year.

Respectfully submitted,

Gloria Seddon



1995 BIRTHS \*

<u>Date</u>	<u>Place of Birth</u>	<u>Babys Name</u>	<u>Fathers Name</u>	<u>Mothers Maiden Name</u>
Feb. 25	Keene	Jeremy Ryan Coull	Ernest Frank Coull	June May Bolio
Mar. 30	Alstead	Emma Sophia Boa	Edward Paul Boa	Kathryn Wright
Apr. 27	Peterborough	Joseph Casper Walier V	Joseph Casper Walier IV	Cindy Sue Pullum
June 14	Keene	Haley Beth Haskins	James Douglas Haskins	Laurie Aileen Crump
July 1	Keene	Eric Alan Parrott	Donald George Parrott	Julie Mary Weik
July 17	Keene	Joseph Timothy McGarvey	John Thomas McGarvey	Johnnie Lavia Yoke
Aug. 12	Alstead	Kerensa Laurie Rodger Bartlett	Dan Sharot Bartlett	Lindsay Jayne Rodger
Sept. 15	Keene	Blaine William Lessard	Charles Steven Lessard	Melissa Marie Murphy
Sept. 25	Keene	Jacqueline Ann Rogers	Thomas Taylor Rogers	Susan Gray Knapp
Oct. 28	Keene	Garret Dustin Ward	Bruce Erwin Ward	Melony Enman
Oct. 28	Keene	Daniel Scott Orzechowski	Scott Kenneth Orzechowski	Patricia Couture
Nov. 24	Keene	Erik Geoffrey Nace	Geoffrey Raymond Nace	Kristen Renzelman
Dec. 10	Keene	Robert Christopher Franklin	John Eric Barnes-Franklin	Heather Murray Barnes

\* This list may be incomplete as it is no longer mandatory for Vermont to send us Vital Statistic Information.

1995 MARRIAGES

<u>Groom</u>	<u>Residence</u>	<u>Bride</u>	<u>Residence</u>	<u>Place of Marriage</u>	<u>Date</u>
Irwyn L. Harries	Wales	Ann Callon	Wales	Alstead	01/14/95
Brian P. Brehio	Alstead	Lisa A. Spaulding	Alstead	Alstead	02/05/95
Matthew J. Tallman	So. Acworth	Amity L. Palmer	Alstead	Langdon	03/11/95
Fred B. Harmon, Jr.	Alstead	Georgette B. Roberts	Alstead	Charlestown	06/17/95
Ronald I. Monroe	Alstead	Marie E. Desrosiers	Alstead	Swanzy	06/24/95
Edward G. Avery	Alstead	Edna S. Fortin	Alstead	Alstead	07/15/95
Christopher Madigan	Alstead	Sandra J. McCaw	Alstead	Walpole	08/03/95
Peter G. Renzelman	Alstead	Carol L. Bartlett	Alstead	Alstead	08/12/95
David A. Bryant	Alstead	Myrla C. Fandialan	Alstead	Peterborough	08/26/95
Eric C. Blanchard	Alstead	Janine A. Molesky	Alstead	Alstead	08/26/95
Glenn R. Elsesser	Alstead	Jody Lynn Bragg	Alstead	Rindge	10/07/95
Timothy James Kennett	Alstead	Teresa Susan Vose	Alstead	Alstead	11/11/95

## 1995 DEATHS \*

<u>Name</u>	<u>Place of Death</u>	<u>Date</u>	<u>Age</u>
Jane Ruth Britton	Keene	Jan. 4	75
George Woodell	Springfield, VT	Jan. 6	45
Theodore E. Haskins	Keene	Jan. 16	68
Velma E. Webster	Keene	Jan. 21	75
Roger Canfield	Alstead	Feb. 1	54
Kathryn Monty	Alstead	Mar. 13	57
Kenneth Seddon	Lebanon	Mar. 16	65
Joseph Robert Quinn**	Florida	May 31	-
Carroll H. Metcalf	Keene	June 1	82
Margaret F. Rhoades	Alstead	June 2	91
John Reginald Hess**	Connecticut	June 7	-
Dorothy R. Lyman	Alstead	June 18	71
Clayton G. Roy	Alstead	July 14	70
Ermine M. Relihan	Springfield, VT	Aug. 13	78
Anna B. Cornwell	Keene	Oct. 10	81
Joan Hopkinson Elbers	Alstead	Oct. 16	77
Addie Winifred Bolio**	Winchester	Oct. 20	85
Elizabeth Williams Desmond	Alstead	Dec. 4	88
William L. Relihan	Alstead	Dec. 15	55
Oscar Fred Pratt	Alstead	Dec. 17	102

\* This list may be incomplete as it is no longer mandatory for Vermont to send us Vital Statistic information.

\*\* Returned to town for burial.



# NOTES





# NOTES





# NOTES







# NOTES





# NOTES





BULK RATE  
U. S. POSTAGE  
PAID  
ALSTEAD, NH  
PERMIT NO. 5

University of New Hampshire  
Library  
Durham, NH 03824