

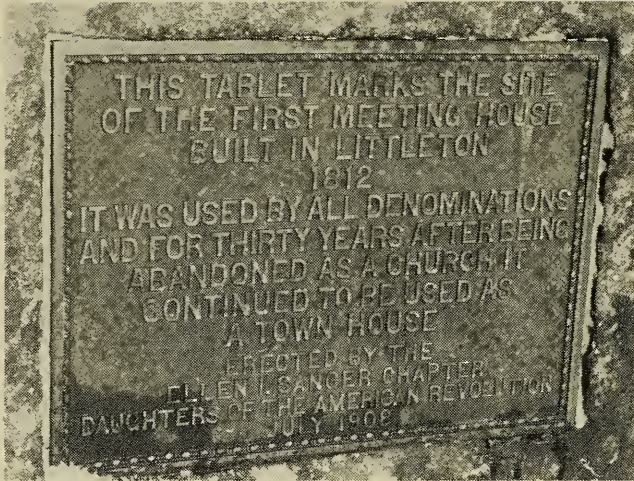
164  
52.0)  
L78  
1990

# TOWN OF LITTLETON

# Annual Report



*For the Year Ending December 31, 1990*



#### SOME NOTES ON THE "OLD MEETING HOUSE"

The Town Meeting of 1811, acting on a warrant article "To see if the Town will build a Meeting House and what method to take" voted:

1. to build a Meeting House
2. to raise \$200 toward the cost, and
3. to have a committee draw a plan and lay before the meeting.

The location was decided by "centering the town", a method that seemed logical but was to give rise to much controversy. Two acres of land was donated by Moses Little of Newbury, Massachusetts for the purpose and construction began in 1812. The site according to Jackson's History of Littleton, "was a commanding location (with) a gradual slope to the swift current of the Connecticut; to the east and southeast a more abrupt and irregular descent to the valley of the Ammonoosuc." As noted above however the location caused considerable dissent as time went on being some two miles from what was then and remains today the population center of the town.

The primary purpose of the building was to serve for the conduct of religious services on the Sabbath, but all such buildings from the earliest erected by the puritans were put to many other uses: storage of community goods (sometimes powder and arms) temporary shelter for travellers or newcomers and, what is perhaps most important, to house the town meetings which were and are the continuation of that "noble experiment". According to the plaque erected on the site by the DAR in 1908 (Old Waterford Road just off Route 135) "For thirty years after being abandoned as a church it continued to be used as a Town House."

The fine old building followed the early pattern: square, uncompromising (often described as "barn-like") sturdy and plain but with the beauty that is inseparable from fine craftsmanship and useful function. It served the Town well and deserves to be remembered.

*Annual Report*  
of the Town of  
**LITTLETON**  
**NEW HAMPSHIRE**



for the  
FISCAL YEAR  
ENDED DECEMBER 31, 1990

Printed by Sherwin/Dodge Printers, Littleton, N.H.

## INDEX

1990 Town Officers	3
Town Meeting Warrant	5
1991 Proposed Town Budget	8
Expenditure Summary	14
1990 - 1991 Expenditures	15
Summary of Revenues	16
Detailed Statement of Revenues	17
1990 Tax Rate	19
Inventory of Valuation	20
Tax Rates	20
Net Local Assessed Valuation	21
Results of the 1990 Littleton Warrant	22
Comparative Balance Sheet	32
Statement of Bonded Debt	33
Auditor's Report	34
Town Clerk's Report	100
Tax Collector's Report	101
Trust Funds Town of Littleton	105
Littleton Highway Department	106
Littleton Public Library	107
Littleton Conservation Commission	109
Littleton Water & Light	111
Selectmen's Report	125
Town Manager's Report for 1990	126
Littleton Police Department	129
Littleton Fire Department	131
Landfill/Recycling Center	132
Littleton Community Development Block Grant	134
Littleton Parks and Recreation	135
Littleton Zoning Board of Adjustment	136
Littleton Planning Board	137
Glenwood Cemetery Association	138
Littleton Regional Hospital	139
Littleton Industrial Development Corporation Report	142
Littleton Chamber of Commerce	144
Littleton Area Historical Society	147
Grafton County Commissioners' Report	149
North Country Home Health Agency, Inc.	151
White Mountain Mental Health and Developmental Services	153
The Community House - 1990	156
Forest Fire Warden and State Forest Ranger	157
Northern Community Housing Corporation	158
North Country Council	159
Upper Grafton Lancaster Area Solid Waste District	160
Vital Statistics	161

1990

TOWN OFFICERS

Town Manager	Fred Moody
Moderator	Gerald Winn
Town Clerk	Faye V. White
Deputy Town Clerk/Welfare Director	Joan Santy
Treasurer	Lillian Sylvestre
Assistant Treasurer	Marlene Gallinelli
Selectmen:	
Expires 1991	Earl J. Ellingwood
Expires 1992	David E. Harris
Expires 1993	George O. Hicks
Secretary	Beth Kelley-Gould
Grant Administrator	Angela Stogsdill
Bookkeeper	Melodie Hodgdon
Tax Collector	Rebecca Pederson
Secretary/Planning & Zoning Office	Stacey MacKinnon
Town Planner	David Vahue
Water and Light Superintendent	Jim Thyng
Water & Light Commissioners:	
Expires 1991	Rennie Pennock
Expires 1992	Lyle Bullis
Expires 1993	Henry Whitcomb Jr.
Park Commissioners:	
Expires 1991	James Lindorf
Expires 1992	Bob Whitcomb
Expires 1993	Steve Costa
Police Chief	Louis Babin
Fire Chief	Steve LaDuke
Superintendent of Public Works	Henry E. Sherburne
Landfill/Recycling Manager	Margaret Seymour
Trustee of Trust Funds:	
Expires 1993	Ivor Watts
Expires 1991	David Sundman
Expires 1992	Howard Collins
Budget Committee:	
Expires 1991	Lillian Sylvestre
Expires 1991	Henry Whitcomb Jr.
Expires 1992	Bud Foster
Expires 1992	Dave Cornelius
Expires 1993	Steve Kelley
Expires 1993	Waldemar Poulsen
Expires 1993	Robert Wilson
Planning Board:	
Expires 1991	Gregory Thompson
Expires 1992	Frank Dodge
Expires 1991	Ray Hopkins
Expires 1993	Joan Collins
Expires 1993	Mary Boulanger
Expires 1993	Roy Harrigan
Expires 1993	George Hicks
Board of Adjustment:	
Expires 1990	Thomas Berry
Expires 1992	David Merrill
Expires 1991	Wilbur Willey

Expires 1992	Richard Merrow
Expires 1993	Eddy Moore
Expires 1993	Michael Allard
Conservation Commission:	
Expires 1991	Donald Rogers
Expires 1991	Maxine Hadlock
Expires 1992	Daniel Nute
Expires 1992	Everett Poore
Expires 1993	Joseph Evans
Supervisors of the Checklist:	
Expires 1996	B. Elton Cady
Expires 1994	Richard Hill
Expires 1992	Donald Sargent
Library Trustees:	
Expires 1992	Gwendolyn Howe
Expires 1991	Sara MacIver
Expires 1993	Stanley Fillion
Expires 1992	Preston Gilbert
Expires 1991	David Govatski
Expires 1991	Kathryn Colony
Expires 1992	Linda Labrecque
Expires 1993	Milton Bratz
Expires 1993	Elizabeth Griffin

All terms expire in March of stated year.

TOWN OF LITTLETON  
TOWN MEETING WARRANT

To the inhabitants of the Town of Littleton in the State of New Hampshire qualified to vote in Town and State affairs: You are hereby notified to meet at the Town Hall on the twelfth day of March, 1991, being the second Tuesday of March, at eight o'clock in the forenoon (the polls are to open at 8:00 am and may not close prior to 6:30 pm; the business meeting to be held at the High School Auditorium at 7:00 pm), to act upon the following:

ARTICLE 1. To choose all necessary officers for the ensuing year (Ballot Vote).

The following articles will not appear on the Official Ballot but will be discussed and decided at the regular business portion of the meeting Tuesday night.

ARTICLE 2. To see if the Town will vote to change the purpose of the 1971 Town Building Reserve Fund to the Fire Truck Reserve Fund and further, to see if the Town will vote to change the purpose of the 1983 Building Maintenance Reserve Fund to the Fire Truck Reserve Fund (2/3 vote required).

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of one hundred nineteen thousand forty eight dollars (\$119,048.00), including interest, for the purchase of a fire truck and to authorize withdrawal of said sum from the Fire Truck Reserve Fund.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000.00) for the purpose of designing and constructing a waste and recycling transfer station on Town owned land near the brush burning dump on Mt. Eustis. Said sum shall be derived by accepting approximately \$35,000 from NH Department of Transportation building replacement funds, the balance of which being \$25,000.00 shall be raised by general taxation.

ARTICLE 5. To see if the Town will vote to accept a gift of land (Map 112, Lot 85), Deed-Book 1506, Page 201 from Hitchner Manufacturing Company, Inc. This parcel of land is located off Beacon Street and consists of 2.84 acres. With this parcel the Littleton Youth Hockey Association intends to construct a skating facility.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of sixty five thousand five hundred dollars (\$65,500.00) for the purpose of engineering a landfill closure plan for the existing landfill and to authorize the withdrawal of said sum from the Landfill Closure Fund.

ARTICLE 7. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Handicap Access to the Littleton Library and to raise

and appropriate the sum of twenty five hundred dollars (\$2,500.00) to be placed in this fund.

ARTICLE 8. To see if the Town will vote to appropriate the sum of five thousand dollars (\$5,000) for the engineering and repair of Littleton's bridges and to place said sum in the previously established Bridge Capital Reserve Fund.

ARTICLE 9. To see if the Town will vote to establish a special unpaid ad hoc committee whose express purpose is to investigate the feasibility of an all volunteer Fire Department. This committee shall evaluate the advantages and disadvantages of eliminating the current full time department, investigate alternatives and report back to Town Meeting next year with a recommendation. The Board of Selectmen shall determine the composition of the committee and appoint same.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of twenty thousand (\$20,000.00) toward the expansion and renovation of the Emergency and Radiology Departments at Littleton Regional Hospital. (By Petition)

ARTICLE 11. To see if the Town will vote to ratify the financial terms of the collective bargaining agreement reached on January 21, 1991 between the Town and the Police Union which calls for a 3% increase in salaries and associated benefits as shown in the police budget as posted.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$3,346,326.00 as is necessary to satisfy the purposes specified in the budget as posted, exclusive of warrant article appropriations.

ARTICLE 13. To see if the Town will vote to authorize the Selectmen to borrow monies, from time to time, for current indebtedness of the Town for the ensuing year, in anticipation of taxes to be collected for the year 1990 and to be paid therefrom.

ARTICLE 14. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit, or private source which becomes available during the year in accordance with the procedure set forth in RSA 31:95-b and to authorize the Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

ARTICLE 15. To see if the Town will vote to authorize the Selectmen to sell and convey real estate acquired by the Town by Tax Collector's deed, and further authorize the Selectmen to sell any other personal property owned by the Town which is no longer used for municipal purposes. In every instance, sale shall be by public auction or advertised sealed bid, or may otherwise be disposed of as justice may require pursuant to RSA 80:80.



ARTICLE 16. To transact any other business that may legally come before this meeting.

Earl J. Ellingwood

David E. Harris

George O. Hicks

LITTLETON 1991 PROPOSED TOWN BUDGET

EXPENDITURES	1990 BUDGETED	1990 ACTUAL	1991 PROPOSED
0151 TOWN OFFICERS SALARIES			
001 Selectmen	\$ 5,200	\$ 5,200	\$ 5,200
002 Clerk	24,338	23,246	25,068
003 Treasurer	1,000	1,000	1,000
004 Trustee of Trust Funds	500	500	500
101 Town Manager	40,000	40,077	42,230
102 Full Time	61,211	60,814	62,077
104 Health Officer	1,200	961	1,200
106 Sick/Vacation Accrual	-0-	9,248	-0-
201 Social Security	10,209	10,076	10,502
202 Retirement	3,518	3,771	5,005
203 Health Insurance	13,945	13,699	17,808
204 Workers Compensation	183	745	659
205 Disability Insurance	1,848	1,795	1,941
206 Unemployment Insurance	555	499	710
207 Co-Insurance	450	274	850
208 Life Insurance	245	228	245
TOTAL	\$164,402	\$172,133	\$174,995
0251 GENERAL EXPENSES			
301 Selectmen's Expense	1,200	1,200	1,200
302 Clerk's Expense	-0-	-0-	1,500
303 Manager's Expense	1,950	1,950	1,950
304 Training	5,200	4,736	5,200
305 Office Supplies	4,700	4,700	4,700
306 Postage	5,700	5,244	6,270
307 Telephone	4,100	4,277	4,100
308 Professional Services	1,250	790	1,250
309 Audit	8,700	8,194	8,700
310 Equipment Rental	6,055	5,521	6,134
311 Equipment Purchase	2,500	1,634	1,800
312 Miscellaneous	1,000	1,000	1,000
313 Assessing	12,250	13,337	12,250
TOTAL	\$ 54,605	\$ 52,583	\$ 56,054
0351 ELECTIONS			
001 Salaries Moderator/SC	1,050	1,000	1,050
103 Part Time	1,600	1,775	1,000
201 Social Security	-0-	85	-0-
204 Workers Compensation	10	8	11
314 Printing & Publishing	800	1,249	800
329 Checklist Update	-0-	-0-	1,050
TOTAL	\$ 3,460	\$ 4,117	\$ 3,911
5251 CEMETERY	\$ 18,500	\$ 18,500	\$ 20,500
0551 TOWN BUILDING			
316 Operating Supplies	1,200	768	1,200
317 Water	1,100	817	1,265
318 Electricity	12,500	12,601	10,800
319 Heating Fuel	12,000	12,152	12,000
320 Building Maintenance	13,850	13,318	14,200
TOTAL	\$ 40,650	\$ 39,656	\$ 39,465

0751	PLANNING & ZONING			
102	Full Time	23,462	21,205	22,632
103	Part Time	2,591	4,939	6,167
106	Sick/Vacation Accrual	-0-	145	-0-
201	Social Security	1,993	2,007	2,203
202	Retirement	641	556	1,055
203	Health Insurance	4,397	3,851	3,120
204	Workers Compensation	743	956	2,197
205	Disability Insurance	388	324	339
206	Unemployment Insurance	149	209	267
207	Co-Insurance	200	552	100
208	Life Insurance	51	42	41
304	Training	285	285	300
305	Office Supplies	750	503	750
306	Postage	1,000	923	1,000
307	Telephone	1,200	1,226	1,200
308	Professional Services	1,000	358	500
310	Equipment Rental	1,200	1,200	-0-
314	Printing & Publishing	1,200	950	1,200
321	Expense Allowance	750	708	1,000
322	Legal	<u>2,500</u>	<u>2,501</u>	<u>-0-</u>
TOTAL		\$ 44,500	\$43,440	\$ 44,071
0751	GRANT ADMINISTRATION	\$ 24,370	\$ 21,857	\$ 25,010
0802	LEGAL	\$ 6,000	\$ 3,418	\$ 6,000
0902	ADVERTISING AND REGIONAL ASSOCIATION			
314	Printing/Publishing	6,500	5,469	5,500
323	Dues	<u>7,975</u>	<u>8,729</u>	<u>8,975</u>
TOTAL		\$ 14,475	\$ 14,198	\$ 14,475
1452	PARKING METERS			
102	Full Time	4,576	4,210	-0-
202	Retirement	285	492	-0-
203	Health Insurance	888	879	-0-
204	Workers Compensation	200	654	-0-
205	Disability Insurance	63	59	-0-
206	Unemployment Insurance	72	102	-0-
207	Co-Insurance	25	-0-	-0-
208	Life Insurance	10	10	-0-
311	Equipment Purchase	3,500	3,365	3,500
333	Uniforms	<u>153</u>	<u>-0-</u>	<u>-0-</u>
TOTAL		\$ 9,772	\$ 9,771	\$ 3,500
1552	POLICE			
102	Full Time	266,655	234,639	272,834
103	Part Time	14,500	14,753	15,300
106	Sick/Vacation Accrual	-0-	34,231	-0-
201	Social Security	3,388	3,189	3,394
202	Retirement	17,058	14,977	19,494
203	Health Insurance	29,206	29,145	38,472
204	Workers Compensation	10,160	7,542	23,987
205	Disability Insurance	3,446	3,222	3,489
206	Unemployment Insurance	1,339	1,225	1,729

207	Co-Insurance	850	2,433	2,450
208	Life Insurance	408	408	408
304	Training	5,000	4,942	5,500
306	Postage	725	882	1,000
307	Telephone	12,324	11,551	11,854
308	Professional Services	12,020	11,819	11,045
310	Equipment Rental	1,707	1,707	1,041
311	Equipment Purchase	555	575	1,065
312	Miscellaneous	750	646	750
316	Operating Supplies	5,400	5,400	5,000
321	Expense Allowance	1,350	1,350	1,350
332	Subscriptions/Books	1,500	1,419	1,500
333	Uniforms	6,030	6,030	7,440
334	Gas and Oil	8,338	8,950	9,000
335	Vehicle Maintenance	4,000	3,533	3,500
336	Vehicle Purchase	16,150	15,801	15,400
337	Equipment Maintenance	1,050	1,050	1,040
338	Evidence Procurement	1,000	-0-	500
TOTAL		\$424,909	\$421,419	\$458,542

1652 FIRE DEPARTMENT

102	Full Time	124,058	126,987	121,155
103	Part Time	19,625	15,683	15,600
106	Sick/Vacation Accrual	-0-	17,530	-0-
201	Social Security	2,525	2,259	2,165
202	Retirement	10,086	10,489	10,964
203	Health Insurance	17,168	16,108	17,712
204	Workers Compensation	4,500	3,205	13,147
205	Disability Insurance	1,678	1,617	1,642
206	Unemployment Insurance	583	679	710
207	Co-Insurance	450	153	975
208	Life Insurance	214	221	204
304	Training	5,350	3,756	3,000
306	Postage	100	22	50
307	Telephone	6,166	6,344	5,961
308	Professional Services	10,520	10,520	11,000
310	Equipment Rental	1,092	1,092	290
311	Equipment Purchase	6,904	4,947	7,720
315	Emergency Transmission	-0-	10,000	-0-
316	Operating Supplies	1,000	590	500
317	Water	180	129	180
318	Electricity	2,900	2,671	3,000
319	Heating Fuel	3,000	1,959	2,500
320	Building Maintenance	700	1,139	700
321	Expense Allowance	1,500	1,500	1,500
323	Town Dues	3,100	3,147	3,500
332	Subscriptions/Books	600	587	500
333	Uniforms	2,000	3,317	2,000
334	Gas and Oil	2,000	1,676	2,000
335	Vehicle Maintenance	5,700	5,434	5,650
337	Equipment Maintenance	6,178	5,110	5,178
TOTAL		\$239,877	\$258,871	\$239,503

2453 HIGHWAY

102	Full Time	236,707	221,461	235,648
106	Sick/Vacation Accrual	-0-	43,280	-0-

201	Social Security	18,108	17,037	18,027
202	Retirement	5,870	5,042	10,981
203	Health Insurance	33,121	31,012	39,384
204	Workers Compensation	12,271	10,923	30,047
205	Disability Insurance	3,226	2,735	3,127
206	Unemployment Insurance	1,249	1,347	1,555
207	Co-Insurance	950	1,677	2,100
208	Life Insurance	459	442	449
304	Training	1,000	102	500
307	Telephone	800	693	800
308	Professional Services	-0-	-0-	1,000
311	Equipment Purchase	8,200	7,306	5,100
316	Operating Supplies	32,000	32,677	32,000
317	Water	250	232	350
318	Electricity	2,750	2,673	3,000
319	Heating Fuel	2,500	2,465	3,500
320	Building Maintenance	1,800	2,166	600
333	Uniforms	825	897	900
334	Gas and Oil	17,500	23,882	22,000
335	Vehicle Maintenance	30,000	26,526	30,000
336	Vehicle Purchase	70,600	40,921	40,600
341	Salt	32,926	30,863	35,368
342	Sand and Gravel	26,250	27,233	27,900
343	Asphalt	<u>125,961</u>	<u>125,961</u>	<u>108,657</u>
TOTAL		\$665,323	\$659,553	\$653,593

2553	STREET LIGHTS	\$ 53,150	\$ 46,017	\$ 53,150
------	---------------	-----------	-----------	-----------

2853 SIDEWALKS AND HYDRANTS

102	Full Time	2,331	2,331	1,440
201	Social Security	178	178	110
202	Retirement	58	58	67
204	Workers Compensation	143	280	184
205	Disability Insurance	35	35	22
316	Operating Supplies	15,000	20,037	18,900
327	Excess Taxes	842	-0-	-0-
337	Equipment Maintenance	5,700	1,368	6,000
345	Hydrants	<u>10,320</u>	<u>10,320</u>	<u>6,060</u>
TOTAL		\$ 34,607	\$ 34,607	\$ 32,783

3154 SOLID WASTE

102	Full Time	48,027	43,209	47,174
103	Part Time	7,313	8,526	14,211
106	Sick/Vacation Accrual	-0-	979	-0-
201	Social Security	4,234	3,958	4,696
202	Retirement	1,191	933	2,198
203	Health Insurance	6,184	6,980	11,568
204	Workers Compensation	2,795	2,669	7,121
205	Disability Insurance	720	617	708
206	Unemployment Insurance	449	497	666
207	Co-Insurance	200	187	650
208	Life Insurance	123	105	122
304	Training	750	648	800
307	Telephone	-0-	492	600
308	Professional Services	5,000	1,652	20,000
310	Equipment Rental	11,000	8,770	11,000

316	Operating Supplies	2,500	1,696	2,500
318	Electricity	500	362	500
319	Heating Fuel	2,750	4,101	750
320	Building Maintenance	-0-	665	400
330	Transfer Station	-0-	-0-	300
334	Gas and Oil	-0-	-0-	2,750
337	Equipment Maintenance	1,500	2,550	4,000
368	Direct Disposal	<u>16,000</u>	<u>12,850</u>	<u>16,000</u>
TOTAL		\$111,236	\$102,446	\$148,714

3354 SEPTIC SYSTEMS

102	Full Time	1,028	1,028	1,058
201	Social Security	79	79	81
202	Retirement	25	25	50
204	Workers Compensation	63	124	135
205	Disability Insurance	15	15	16
310	Equipment Rental	8,840	7,993	8,840
316	Operating Supplies	<u>4,500</u>	<u>3,614</u>	<u>4,500</u>
TOTAL		\$ 14,550	\$ 12,878	\$ 14,680

3852	AMBULANCE	\$ 18,900	\$ 18,900	\$ 18,900
------	-----------	-----------	-----------	-----------

3952	ANIMAL CONTROL	\$ 4,500	\$ 6,044	\$ 3,400
------	----------------	----------	----------	----------

4456 WELFARE

102	Full Time	7,473	6,586	7,867
106	Sick/Vacation Accrual	-0-	2,846	-0-
201	Social Security	572	1,348	602
202	Retirement	185	162	367
203	Health Insurance	1,053	1,042	1,248
204	Workers Compensation	10	32	32
205	Disability Insurance	112	108	118
206	Unemployment Insurance	44	45	57
207	Co-Insurance	30	-0-	80
208	Life Insurance	16	16	16
304	Training	500	348	500
312	Miscellaneous	2,000	76	500
346	Food	4,000	2,742	3,250
347	Medical	3,000	1,829	2,500
348	Fuel/CAP	5,250	3,158	5,000
349	Electricity	2,000	613	1,769
350	Rent	12,000	12,127	14,500
351	Funerals	1,000	679	750
352	Senior Wheels	6,220	6,220	6,220
353	Home Health	12,245	12,245	12,245
354	White Mount. Mental Health	<u>7,300</u>	<u>7,300</u>	<u>7,300</u>
TOTAL		\$ 65,010	\$ 59,522	\$ 64,921

8542	LIBRARY	\$105,969	\$105,969	\$104,968
------	---------	-----------	-----------	-----------

5057 PARKS AND RECREATION

001	Commissioners	1,200	1,200	1,200
102	Full Time	20,000	19,648	20,248
103	Part Time	49,650	48,556	50,730
106	Sick/Vacation Accrual	-0-	1,267	-0-
201	Social Security	5,420	5,377	5,522

202	Retirement	496	458	944
203	Health Insurance	3,545	3,517	4,224
204	Workers Compensation	2,682	2,150	4,400
205	Disability Insurance	280	277	304
206	Unemployment Insurance	871	695	1,102
207	Co-Insurance	100	571	275
208	Life Insurance	41	41	41
307	Telephone	1,200	1,327	1,300
308	Professional Services	2,000	5,594	2,000
311	Equipment Purchase	8,164	9,440	6,100
312	Miscellaneous	1,000	249	500
316	Operating Supplies	1,500	1,238	1,500
317	Water	2,500	2,001	2,250
318	Electricity	6,000	7,059	7,209
319	Heating Fuel	2,500	1,814	2,000
333	Uniforms	400	324	-0-
334	Gas and Oil	1,000	952	1,000
335	Vehicle Maintenance	1,000	876	2,500
337	Equipment Maintenance	1,000	774	1,000
355	Summer Program	11,000	9,711	11,000
356	Pool Operating Supplies	5,000	4,954	4,200
357	Pool Equipment Maintenance	1,700	1,634	1,500
358	Grounds Maintenance	5,000	3,548	5,000
359	Pool Equipment Purchase	4,700	4,696	2,500
360	Red Cross	-0-	-0-	900
TOTAL		<u>\$139,949</u>	<u>\$139,948</u>	<u>\$141,449</u>
5160	PATRIOTIC/SPECIAL EVENTS	\$ 1,000	\$ 1,000	\$ 1,000
5251	CONSERVATION COMMISSION	\$ 500	\$ 500	\$ 1,095
5357	COMMUNITY CENTER			
203	Health Insurance	2,605	2,605	3,100
316	Operating Subsidy	<u>20,295</u>	<u>20,295</u>	<u>19,800</u>
TOTAL		<u>\$ 22,900</u>	<u>\$ 22,900</u>	<u>\$ 22,900</u>
8051	TOWN INSURANCE	\$ 57,000	\$ 59,068	\$ 69,900
3454	TREATMENT PLANT			
102	Full Time	3,854	3,854	4,874
201	Social Security	295	295	373
203	Retirement	96	96	228
204	Workers Compensation	49	307	448
305	Office Supplies	300	300	300
306	Postage	500	331	500
307	Telephone	1,010	717	1,010
308	Professional Services	155,700	148,244	176,686
310	Equipment Rental	-0-	-0-	285
316	Operating Supplies	12,095	4,178	20,205
318	Electricity	36,000	44,166	50,400
319	Fuel	-0-	-0-	750
320	Building Maintenance	2,000	3,115	4,500
337	Equipment Maintenance	<u>5,000</u>	<u>924</u>	<u>5,000</u>
TOTAL		<u>\$ 216,899</u>	<u>\$206,527</u>	<u>\$265,559</u>

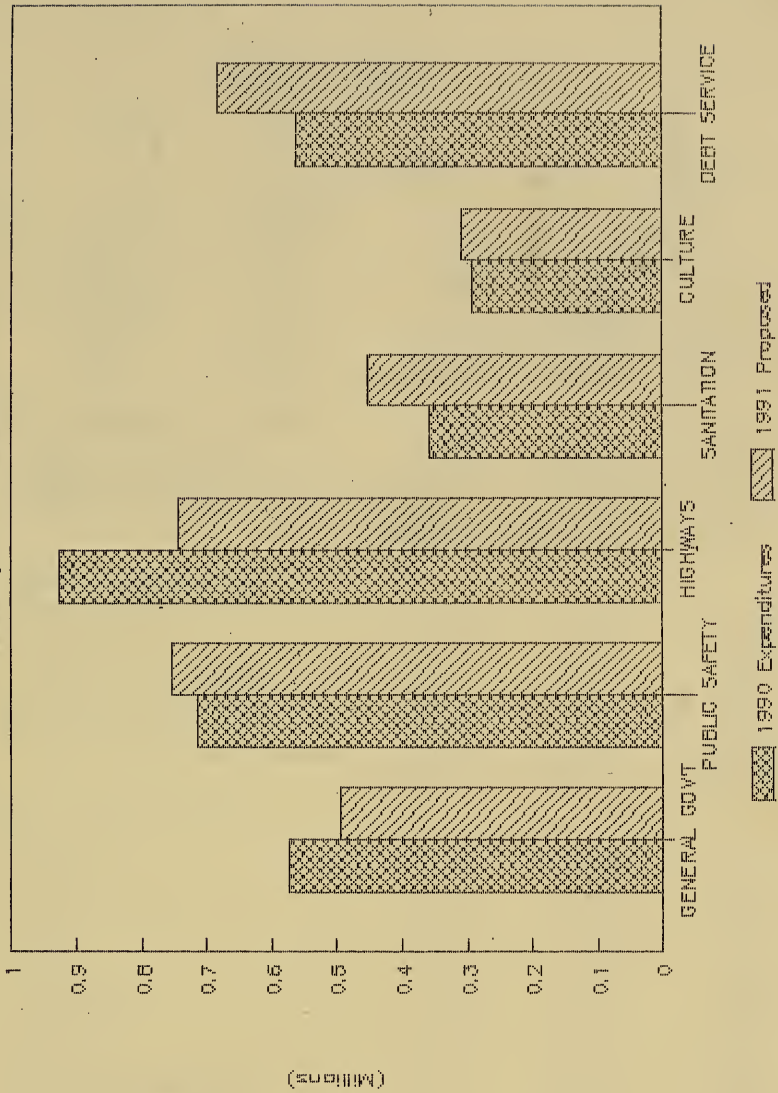
## EXPENDITURE SUMMARY

DEPARTMENT	1990 BUDGETED	1990 ACTUAL	1991 PROPOSED
0151 Town Officers Salary	\$164,402	\$172,133	\$174,995
0251 General Expenses	54,605	52,583	56,054
0351 Elections	3,460	4,117	3,911
0104 Cemetery	18,500	18,500	20,500
0551 Town Building	40,650	39,656	39,465
0751 Planning and Zoning	44,500	43,440	44,071
0108 Legal	6,000	3,418	6,000
0109 Advert/Regional Assoc.	14,475	14,198	14,475
0751 Grant Administration	24,370	21,857	25,010
1452 Parking Meters	9,772	9,771	3,500
1552 Police	424,909	421,419	458,542
1652 Fire	239,877	258,871	239,503
2453 Streets and Highways	665,323	659,553	653,593
0125 Street Lights	53,150	46,017	53,150
2853 Sidewalks and Hydrants	34,607	34,607	32,783
3154 Solid Waste	111,236	102,446	148,714
3354 Septic Systems	14,550	12,878	14,680
3852 Ambulance	18,900	18,900	18,900
3952 Animal Control	4,500	6,044	3,400
3454 Treatment Plant	216,899	206,527	265,559
4456 Welfare	65,010	59,522	64,921
0151 Patriotic/Special Events	1,000	1,000	1,000
5057 Parks and Recreation	139,949	139,948	121,449
5160 Library	105,969	105,969	104,968
5251 Conservation Commission	500	500	1,095
5357 Community Center	22,900	22,900	22,900
0180 Town Insurance	57,000	59,068	69,900
SUBTOTAL	\$2,557,013	\$2,535,842	\$2,663,038
Debt Service	567,573	564,746	683,288
TOTAL	\$3,124,586	\$3,100,588	\$3,346,326



# 1990/1991 EXPENDITURES

Including Warrant Articles



SUMMARY OF REVENUES

	1990 Budgeted	1990 Actual	1991 Proposed
Taxes	5,792,324	5,813,815	75,280*
Intergovernmental Revenue	1,048,930	1,047,126	992,904
Licenses, Permits, Fees	437,171	439,762	452,875
Income From Departments	61,575	78,873	25,750
Miscellaneous Revenues	179,621	189,338	127,314
Sewer Receipts	216,899	234,714	265,559
Parking Meter Receipts	9,772	24,198	3,500
Capital Project Receipts	8,369	8,347	5,311
Grant Administration Receipts	<u>16,001</u>	<u>13,510</u>	<u>6,976</u>
<b>TOTAL</b>	<b>7,770,662</b>	<b>7,849,683</b>	<b>1,955,469</b>

\*1990 Budgeted/Actual includes property taxes committed in 1990 for Town, County and School.

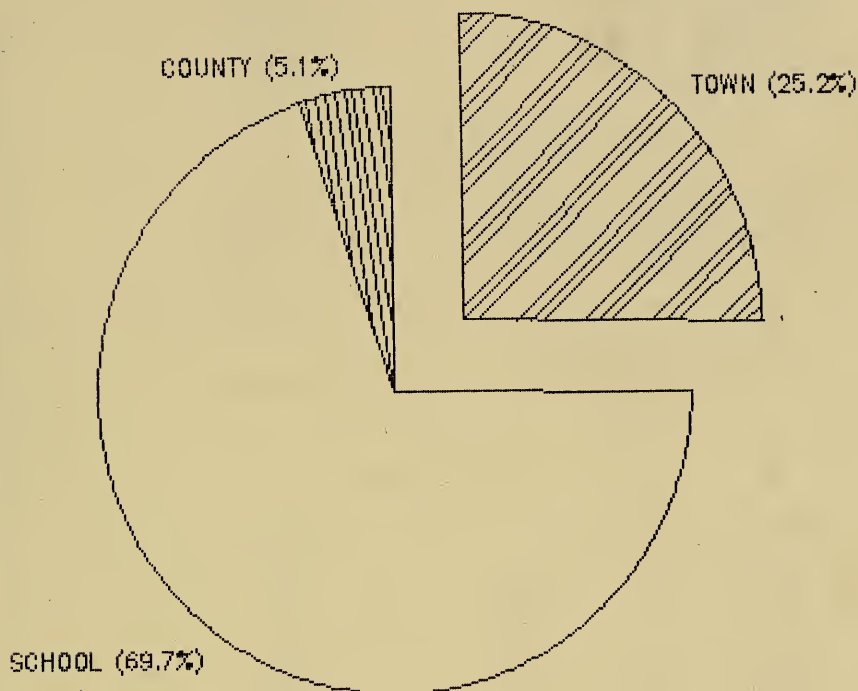
DETAILED STATEMENT OF REVENUES

	1990 BUDGETED	1990 ACTUAL	1991 PROPOSED
<b>TAXES</b>			
Property Taxes Committed	5,710,208	5,725,055	-0-
Bank Stock Taxes	290	291	280
Yield Taxes	19,400	20,094	10,000
Land Use Change Tax	5,900	5,900	-0-
Interest/Penalties on Taxes	<u>56,526</u>	<u>62,475</u>	<u>65,000</u>
	5,792,324	5,813,815	75,280
<b>INTERGOVERNMENTAL REVENUES</b>			
State Shared Revenue	101,940	101,940	90,000
Business Profits Tax	191,636	191,636	150,000
Highway Block Grant	92,668	90,864	90,466
State Aid Water Pollution	<u>662,686</u>	<u>662,686</u>	<u>662,438</u>
	1,048,930	1,047,126	992,904
<b>LICENSES, PERMITS, FEES</b>			
Auto Registration	400,000	399,960	400,000
Dog Licenses	1,700	1,753	1,500
Other Town Clerk Fees	15,911	18,414	17,925
Solid Waste Recycling	-0-	-0-	8,500
Solid Waste Disposal	-0-	-0-	2,250
Boat Registrations	3,224	3,224	3,000
Other Business Permits/Fees	<u>16,336</u>	<u>16,411</u>	<u>19,700</u>
	437,171	439,762	452,875
<b>INCOME FROM DEPARTMENTS</b>			
General	1,800	3,378	2,000
Election	100	100	-0-
Planning and Zoning	2,250	2,881	1,000
Police	8,000	9,688	3,800
Fire	-0-	4	-0-
Highway	1,700	2,292	500
Solid Waste	12,000	14,911	1,250
Welfare	225	3,843	1,000
Recreation	24,300	24,142	-0-
Rent of Town Property	1,200	1,665	1,200
Friends of Remich Park	10,000	10,000	10,000
Insurance Proceeds	<u>-0-</u>	<u>5,969</u>	<u>5,000</u>
	61,575	78,873	25,750
<b>MISCELLANEOUS REVENUES</b>			
Interest on Deposits	55,000	60,592	55,000
Sale of Town Property	2,695	3,820	3,000
Withdrawal of Trust Funds	64,692	64,692	-0-
Other Miscellaneous Revenues	-0-	3,000	-0-
Surplus to Reduce Taxes	<u>57,234</u>	<u>57,234</u>	<u>69,314</u>
	179,621	189,338	127,314

SEWER RECEIPTS	216,899	234,714	265,559
PARKING METER RECEIPTS	9,772	24,198	3,500
CAPITAL PROJECT RECEIPTS	8,369	8,347	5,311
GRANT ADMINISTRATION RECEIPTS	16,001	13,510	6,976
TOTAL RECEIPTS	7,770,662	7,849,683	1,955,469

# 1990 TAX RATE

\$25.95 per \$1000 of Valuation



INVENTORY OF VALUATION

1990

LAND	42,862,261
RESIDENTIAL BUILDING	72,399,150
COMMERCIAL BUILDING	30,026,900
INDUSTRIAL BUILDING	6,922,100
PUBLIC UTILITIES	65,646,600
MOBILE HOMES	3,882,950
TOTAL VALUATION BEFORE EXEMPTIONS	247,172,280
BLIND EXEMPTIONS	195,000
ADJUSTED ELDERLY EXEMPTIONS	1,570,000
VETERAN EXEMPTIONS	22,600
DISABLE VETERANS	7,000
TOTAL EXEMPTIONS	1,794,600
NET VALUATION ON WHICH TAX RATE IS COMPUTED	222,054,878

TAX RATES

RATE PER \$1,000.00

RATE PER \$1,000.00

URBAN

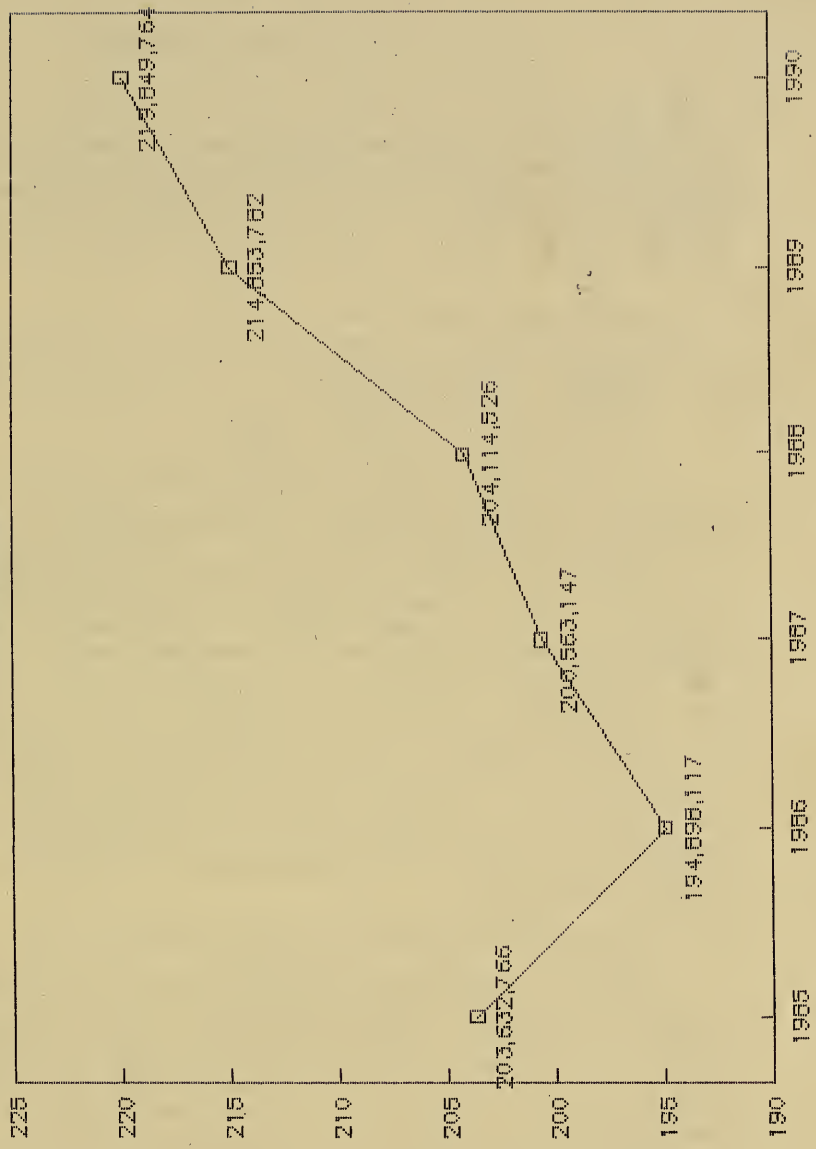
RURAL

	<u>1989</u>	<u>1990</u>
TOWN	6.40	6.53
SCHOOL	17.35	18.10
COUNTY	1.32	1.32
SPEC. SERV	.27	.39
TOTAL	25.34	26.34

	<u>1989</u>	<u>1990</u>
TOWN	6.40	6.53
SCHOOL	17.35	18.10
COUNTY	1.32	1.32
TOTAL	25.07	25.95

# NET LOCAL ASSESSED VALUATION

6 YEAR COMPARISON



(Millions)

RESULTS OF THE 1990 LITTLETON WARRANT

ARTICLE 1. To choose one Selectman for the term of three years, one Moderator for the term of two years, one Park Commissioner for a three year term, a Town Treasurer for a one year term, three members of the Board of Trustees of the Public Library, and one Trustee of Trust Funds for a three year term. (Ballot Vote)

The following Town Officers were elected

Selectmen - George O. Hicks  
Moderator - Gerald H. Winn  
Treasurer - Lillian Sylvestre  
Park Commissioner - Stephen L. Costa  
Trustee of Trust Funds - Ivor B. Watts  
Library Trustees - Milton R. Bratz, Stanley T. Fillion,  
Elizabeth C. Griffen  
Supervisor of the Checklist - Bernard Elton Cady

ARTICLE 2. Are you in favor of the adoption of amendment #1 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: to amend Section 4.02 by allowing garage apartments in the R-1 zone only when in association with a single family dwelling?

This article passed 1181 yes to 235 no.

ARTICLE 3. Are you in favor of the adoption of amendment #2 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: to amend Section 4.02 by prohibiting the construction of new multi-family units in the R-1 zone while permitting conversions to multi-family use of existing buildings by special exception?

This article was defeated 412 yes to 1027 no.

ARTICLE 4. Are you in favor of the adoption of amendment #3 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: to amend Sections 3.01, 3.02, 3.04, 4.02 and 5.01 by creating an R-1a (Urban Residential/Mobile Home) zone based on the R-1 zone standards but allowing single mobile homes in individual lots in the area of Railroad Street, Drew Street and Keeler Road?

This article passed 1187 yes to 221 no.

ARTICLE 5. Are you in favor of the adoption of amendment #4 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: to amend the fence regulations under Section 6.01 by allowing up to a six foot high fence without a special exception and that any request for a fence higher than six feet in height will require a special exception from the Zoning Board of Adjustment?



This article passed 1273 yes to 128 no.

ARTICLE 6. Are you in favor of the adoption of amendment #5 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: to amend Section 6.04.01 by allowing the placement of accessory structures on non-permanent foundations on substandard lots to be within 5 feet of an adjoining property line or another structure?

This article passed 1106 yes to 285 no.

ARTICLE 7. Are you in favor of the adoption of amendment #6 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: to amend Sections 3.01, 3.02, 3.04, 4.02, 5.01 by creating an Office/Multi-Family (O-MF) zone along Cottage Street between South Street and the Bethlehem Road?

This article was defeated 366 yes to 1061 no.

ARTICLE 8. Are you in favor of the adoption of amendment #7 as proposed by petition for the Littleton Zoning Ordinance, the purpose of which is to replace the present definition of Building/Zoning permit in Section 2.01.01 with a new definition? The new definition will read as follows:

"Permit required before the commencement of excavation. It shall only be required before initiating new construction, enlargement, or movement of a structure or installation of mobile homes. A building permit is not required for the interior renovation of any existing industrial, commercial or residential structure."

(By petition, Planning Board disapproves)

This article passed 1123 yes to 277 no.

ARTICLE 9. Are you in favor of the adoption of amendment #8 as proposed by petition for the Littleton Zoning Ordinance, the purpose of which is to delete Section 6.05.01 (off-street parking). With this amendment, there would no longer be off-street parking requirements in the Zoning Ordinance. (By petition, Planning Board disapproves)

This article passes 1101 yes to 383 no.

ARTICLE 10. Are you in favor of the adoption of amendment #9 as proposed by petition for the Littleton Zoning Ordinance, the purpose of which is to delete Section 12.02C which allows the Zoning Officer to obtain such other information to afford him an adequate basis for granting or denying an application? (By petition, Planning Board disapproves)

This article passed 990 yes to 425 no.

ARTICLE 11. Are you in favor of the adoption of amendment

#10 as proposed by petition for the Littleton Zoning Ordinance, the purpose of which is to reestablish Article IX in the Zoning Ordinance and propose minimum sign regulations dealing with the purpose, defining the sign area and general sign provisions in terms of placement, height, setback and zoning district? Temporary signs are not subject to these regulations. (By petition, Planning Board approves)

This article was defeated 377 yes to 1027 no.

ARTICLE 12. To see if the Town will vote to appropriate nine hundred fifty thousand dollars (\$950,000) for the construction of an access roadway and related costs from the terminus of the Bridge Street bridge project to the Industrial Park. Of this sum \$50,000 will be provided by the Littleton Industrial Development Corporation and \$330,000 will be provided from state/federal grant sources; and to authorize the issuance of not more than \$570,000 of municipal serial notes and/or bonds under and in compliance with the provisions of the Municipal Finance Act, and to authorize the Selectmen to issue and negotiate such notes and/or bonds and to determine the rate of interest thereon, and to take such other action as may be necessary to effect the issuance, negotiation, sale and delivery of such debt as shall be in the best interest of the Town (2/3 ballot vote required, polls open for one hour).

A motion was made by Selectmen Wiggett and seconded by Selectmen Harris to see if the Town will vote to appropriate nine hundred fifty thousand dollars (\$950,000) for the construction of an access roadway and related costs from the terminus of the Bridge Street bridge project to the Industrial Park. Of this sum \$50,000 will be provided by the Littleton Industrial Development Corporation and \$330,000 will be provided from state/federal grant sources; and to authorize the issuance of not more than \$570,000 of municipal series notes and/or bonds under and in compliance with the provisions of the Municipal Finance Act, and to authorize the Selectmen to issue and negotiate such notes and/or bonds and to determine the rate of interest thereon, and to take such other action as may be necessary to effect the issuance, negotiation, sale and delivery of such debt as shall be in the best interest of the Town (2/3 ballot vote required, polls open for one hour). The polls were open from 9:01 pm to 10:14 pm. There were 564 votes cast. The article passed 396 yes to 168 no.

ARTICLE 13. Do you approve of having 2 sessions for the annual town meeting in this town, the first session for choice of town officers elected by an official ballot and other action required to be inserted on said official ballot and the second session, on a date set by the Selectmen, for transaction of other business in accordance with RSA 39:2-a.

A motion was made by Selectmen Ellingwood and seconded by Selectmen Wiggett to see if the Town would approve of having sessions for the annual town meeting in this town, the first session for choice of town officers elected by an official ballot and the second session, on a date set by the Selectmen, for

transaction of other business in accordance with RSA 39:2-a. This article was defeated by voice vote.

ARTICLE 14. To see if the Town will vote to raise and appropriate a sum of money \$3,143,063.00, as is necessary to satisfy the purposes specified in the budget as posted, exclusive of warrant article appropriations.

A move to postpone action on Article 14 until Article 16 was voted on was made by Frank Porfido, Jr. and seconded by Eddy Moore. This postponement was passed by voice vote.

ARTICLE 16. To see if the Town will vote to withdraw the power and authority granted by the Town by Town Meeting vote to the Planning Board to review site plans under RSA 674:43 and to cancel and nullify the Littleton Site Plan Review Regulations. (By petition)

A motion was made by Frank Porfido, Jr. and seconded by Eddy Moore to see if the Town will vote to withdraw the power and authority granted by the Town by Town Meeting vote to the Planning Board to review site plans under RSA 674:43 and to cancel and nullify the Littleton Site Plan Regulations. (By petition). This article passed by hand vote, 210 yes to 105 no.

Town meeting was postponed at 11:35 pm and will reconvene on Thursday, March 15, 1990 at 7:00 pm at Littleton High School.

ARTICLE 14. To see if the Town will vote to raise and appropriate a sum of money \$3,143,063.00, as is necessary to satisfy the purposes specified in the budget as posted, exclusive of warrant article appropriations.

A motion was made by Bruce Hadlock and seconded by Emilio (Rocky) Porfido to amend article 14 to read \$29,019 less for the purposes of cutting line expenditure 0751 - Planning and Zoning to a total of \$45,000. This motion was passed by standing vote 155 yes to 115 no.

An amendment to article 14, line 343 was made by Thomas Campbell and seconded by Richard W. Wilson that \$58,678 be added to the Highway asphalt budget for the purpose of continuing the street and highway improvement program voted on and passed in March, 1987. This amendment was defeated by voice vote.

An amendment was made by Selectmen Wiggett and seconded by Selectmen Harris that \$8200 be added to the Highway budget, line 341 for purchasing an additional 200 tons of salt to cover unanticipated roadway treatment costs. This amendment passed by voice vote.

An amendment was made by Selectman Wiggett and seconded by Selectman Harris that \$1500 be added to the animal control budget, Police line 339 to cover unanticipated costs associated with placement of animals pending an animal abuse case. This passed by voice vote.

An amendment was made by William Latulip and seconded by Chris Latulip to increase the Fire Department budget by \$70,000. This was defeated by voice vote.

An amendment was made by Michael Doucette and seconded by Emilio (Rocky) Porfido to appropriate an amount of money to keep the position of Deputy Chief and to keep the size of the Fire Department the same. The figure would be \$24,500. This was defeated by voice vote.

A motion was made by Frank Porfido and seconded by Eddy Moore to increase the solid waste budget by \$10,000 and to eliminate disposal fees. This was defeated by voice vote.

A motion was made by Selectman Harris and seconded by Selectman Wiggett that the Town vote to raise and appropriate a sum of money \$3,143,063 as is necessary to satisfy the purposes specified in the budget as posted, exclusive of warrant article appropriation. The modified budget of \$3,123,744 was passed by voice vote.

ARTICLE 15. to see if the Town will vote to raise and appropriate twenty thousand (\$20,000) for the purpose of continuing the final permit process for the proposed regional landfill located on Town owned land on the backside of Mt. Eustis.

A motion was made by Selectman Wiggett and seconded by Selectman Harris that the Town vote to raise and appropriate twenty thousand (\$20,000) for the purpose of continuing the final permit process for the proposed regional landfill located on Town owned land on the back side of Mt. Eustis. This passed by voice vote.

ARTICLE 17. To see if the town will vote to direct the Selectmen (exercising authority granted by the Town Meeting pursuant to RSA 149:24), to amend the Sewer Ordinance, Chapter XIII, by the deletion of Sections 9, 10 and 11. (By petition)

This Ordinance requires new or substantially expanded sewer users to pay for future Treatment Plant expansion.

A motion was made by Frank Porfido, Jr. and seconded by Eddy Moore that the Town vote to direct the Selectman (exercising authority granted by the Town Meeting pursuant to RSA 149-I:24) to amend the Sewer Ordinance Chapter XIII by the deletion of Section 9, 10 and 11. This was defeated by voice vote.

ARTICLE 18. To see if the Town will vote to require a Town Meeting vote on any ordinance, regulation or bylaw establishing an Impact Fee ordinance for new development and new homes (By petition).

A motion was made by Frank Porfido, Jr. and seconded by Richard Smith that the Town vote to require a Town Meeting vote on any ordinance, regulation or bylaw establishing an impact fee

ordinance for new development and new homes. This passed by standing vote, 165 yes to 79 no.

ARTICLE 19. To see if the Town will vote to require a Town Meeting vote on the establishment of any sewer connection fees. (By petition)

A motion was made by Selectman Wiggett and seconded by Selectman Ellingwood to discuss article 20 before article 19. The motion passed by voice vote.

ARTICLE 20. To see if the Town will vote to authorize the Board of Selectmen to establish a sewer connection fee for the eventual expansion or upgrade of the secondary wastewater treatment facility in accordance with RSA 149-I:24.

A motion was made by Selectman Ellingwood and seconded by Selectman Harris that the Town vote to authorize the Board of Selectmen to establish a sewer connection fee for the eventual expansion or upgrade of the secondary wastewater treatment facility in accordance with RSA 149-I:24.

An amendment was made by Neil Stafford and seconded that the Town end the meeting at 11:00 pm and table discussion on Article 20 until the meeting reconvenes. This was defeated by standing vote, 100 yes to 134 no.

The main motion passed by voice vote.

ARTICLE 21. To see if the Town will vote to raise and appropriate the approximate sum of forty thousand dollars (\$40,000) to rebate all landowners the amount of sewer impact fees paid to the Town since June 15, 1989. (By petition)

The motion was made by petitioners to pass over article 21. This was approved by voice vote.

ARTICLE 22. To see if the Town will vote to establish a Capital Reserve Fund for the expansion or upgrade of the secondary wastewater treatment facility and to raise and appropriate the sum of forty thousand dollars (\$40,000) to be placed in this fund in accordance with provisions set forth in RSA 35:1.

A motion was made by Selectmen to pass over article 22. This motion passed by voice vote.

ARTICLE 23. To see if the Town will vote to direct the Board of Selectmen to establish a mandatory recycling ordinance in accordance with RSA 149-M:13 (II). (By petition)

A motion was made by Elizabeth Pence and seconded by Thomas Campbell, that the Town vote to direct the Board of Selectmen to establish a mandatory recycling ordinance in accordance with RSA 149-M:13 (II). This passed by voice vote.

ARTICLE 24. To see if the Town will vote to raise and

appropriate the sum of two thousand one hundred sixty dollars (\$2,160) for the purpose of supporting the Center for New Beginnings (CNB), a non-profit social service agency which provides clinical treatment and counseling to victims of abuse and perpetrators of abuse residing in this town. (By petition)

A motion was made by Selectman Wiggett and seconded by Selectman Harris to pass over article 24. This passed by voice vote.

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of five thousand (\$5,000) for the Littleton Area Chamber of Commerce for the purpose of maintaining the Information Booth and I-93 Information Center (including costs of wages, electricity and general maintenance) for the period May 25, 1990 through October 21, 1990. (By petition)

A motion was made by Jere Eames and seconded by David Warren that the Town vote to raise and appropriate the sum of five thousand (\$5000) for the Littleton Area Chamber of Commerce for the purpose of maintaining the Information Booth and I-93 Information Center (including costs of wages, electricity and general maintenance) for the period May 25, 1990 through October 21, 1990. This passed by voice vote.

ARTICLE 26. To see if the Town will vote to authorize the Board of Selectmen to sell and convey, for a sum not less than twenty thousand dollars (\$20,000), in cash, all rights, title and interest of the Town in the Apthorp Dam on the Ammonoosuc River in said Littleton, together with its related and incidental hydraulic, hydroelectric and electrical structures, fixtures, facilities, and equipment of every sort, including real property consisting of a subdivision of Tax Map 125, Parcel 12, as well as the water rights associated with said project, subject however to such appropriate terms, reservations and exceptions for the benefit of the Town with the proceeds of said sale to be used by the Littleton Water & Light Department for the specific purpose of additional water system improvements.

A motion was made by Neil Stafford and seconded by Rennie Pennock that the Town vote to authorize the Board of Selectmen to sell and convey, for a sum not less than twenty thousand dollars (\$20,000), in cash, all rights, title and interest of the Town in the Apthorp Dam on the Ammonoosuc River in said Littleton, together with its related and incidental hydraulic, hydroelectric and electrical structures, fixtures, facilities, and equipment of every sort, including real property consisting of a subdivision of Tax Map 125, Parcel 12, as well as the water rights associated with said project, subject however to such appropriate terms, reservations and exceptions for the benefit of the Town with the proceeds of said sale to be used by the Littleton Water & Light Department for the specific purpose of additional water system improvements.

An amendment was made by Bruce Hadlock and seconded by Linda Warden that the Town authorizes the Board of Selectmen to sell and

convey, for the sum of one dollar (\$1.00), in cash, all rights title and interest of the Town in the Apthorp Dam on the Ammonoosuc River in said Littleton, together with its related incidental hydraulic, hydroelectric and electrical structures, fixtures, facilities and equipment of every sort, including real property consisting of a subdivision of Tax Map 125, Parcel 12, as well as the water rights associated with said project, subject however, to such appropriate terms, reservations and exceptions for the benefit of the Town with the provision that the Dam be operated to produce electricity, if the Dam is not operated it reverts back to the Town for the sum of one dollar (\$1.00). The Town of Littleton in the sale of the property, reserves the right of first refusal to buy the property back in its entirety as sold for the sum of one dollar (\$1.00). This amendment was defeated by voice vote.

The main motion passed by voice vote.

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of four thousand six hundred ninety two (\$4,692) for repairs to the bridge at the Dell's Road entrance and to repair steps, handrails and walkways in the Dells, and to authorize the withdrawal of said sum of money to be transferred from the Conservation Commission Trust Fund.

A motion was made by Selectman Harris and seconded by Selectman Ellingwood that the Town vote to raise an appropriate the sum of four thousand six hundred ninety two (\$4,692) for repairs to the bridge at the Dells Road entrance and to repair steps, handrails and walkways in the Dells, and to authorize the withdrawal of said sum of money to be transferred from the Daniel C. Remich Trust Fund for Kilburn Dells.

The motion passed by voice vote.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000) to purchase a new front end loader. The 1980 Hough landfill loader will be traded in, the existing 1987 Fiat-Allis highway department loader will be transferred to the landfill and the highway department will use the new machine.

A motion was made by Selectman Ellingwood and seconded by Selectman Harris that the Town vote to raise and appropriate the sum of sixty thousand (\$60,000) to purchase a new front end loader. The 1980 Hough Landfill loader will be traded in, the existing 1987 Fiat-Allis highway department loader will be transferred to the landfill and the highway department will use the new machine. The motion was passed by voice vote.

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of ninety thousand dollars (\$90,000) to purchase a new articulated grader machine for use by the highway department, the 1977 Galion grader will be traded in, and to authorize the withdrawal of \$60,000 from the highway equipment capital reserve fund leaving \$30,000 to be raised from taxes as

shown in the Highway budget.

A motion was made by Selectman Ellingwood and seconded by Selectman Wiggett that the Town vote to raise and appropriate the sum of ninety thousand dollars (\$90,000) to purchase a new articulated grader machine for use by the highway department, the 1977 Galion grader will be traded in, and to authorize the withdrawal of \$60,000 from the highway equipment capital reserve fund leaving \$30,000 to be raised from taxes as shown in the Highway budget. This motion passed by voice vote.

ARTICLE 30. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of engineering and repair of Littleton's bridges and raise and appropriate the sum of five thousand dollars (\$5,000) to be placed in this fund.

A motion was made by Selectman Harris and seconded by Selectman Ellingwood that the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of engineering and repair of Littleton's bridges and raise and appropriate the sum of five thousand dollars (\$5,000) to be placed in this fund. This passed by voice vote.

ARTICLE 31. To see if the Town will vote to accept a gift of land known as the Norton Pike playing field (map 124, lot 32) with the restriction that it be used only for recreation.

A motion was made by Selectman Wiggett and seconded by Selectman Harris that the Town vote to accept a gift of land known as the Norton Pike playing field (map 124, lot 32) with the restriction that it be used only for recreation. This passed by voice vote.

ARTICLE 32. To see if the Town will vote to direct (request) the Littleton Water and Light Commission to conduct public hearings at least sixty (60) days prior to the imposition of any rate increase for either water or electrical services for the purpose of receiving public input on the proposed rate increases.

A motion was made by Selectman Wiggett and seconded by Selectman Harris that the Town vote to direct (request) the Littleton Water & Light Commission to conduct public hearings at least sixty (60) days prior to the imposition of any rate increase for either water or electrical services for the purposes of receiving public input on the proposed rate increases. This passed by voice vote.

ARTICLE 33. To see if the Town will vote to authorize the Selectmen to borrow monies, from time to time, for current indebtedness of the Town for the ensuing year, in anticipation of taxes to be collected for the year 1990 and to be paid therefrom.

A motion was made by Selectman Wiggett and seconded by Selectman Harris that the Town vote to authorize the Selectmen to borrow monies, from time to time, in anticipation of taxes to be



collected for the year 1990 and to be paid therefrom. This passed by voice vote.

ARTICLE 34. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit, or private source or bequest which becomes available during the year in accordance with the procedure set forth in RSA 31:95b.

A motion was made by Selectman Harris and seconded by Selectman Ellingwood that the Town vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit, or private source or bequest which becomes available during the year in accordance with the procedure set forth in RSA 31:95b. this passed by voice vote,

ARTICLE 35. To see if the Town will vote to authorize the Selectmen to sell and convey real estate acquired by the Town through Tax Collector's Deed, and further authorize the Selectmen to sell any other personal property owned by the Town which is no longer used for municipal purposes. In every instance, sale shall be by public auction or advertised sealed bid.

A motion was made by Selectman Wiggett and seconded by Selectman Harris that the Town vote to authorize the Selectmen to sell and convey real estate acquired by the Town through Tax Collector's deed, and further authorize the Selectmen to sell any other personal property owned by the Town which is no longer used for municipal purposes. In every instance, sale shall be by public auction or advertised sealed bid. This passed by voice vote.

ARTICLE 36. To see if the Town will vote to authorize the Board of Selectmen to enter into a lease agreement for the purpose of leasing a materials baler and a skid steer loader at the municipal landfill. Costs associated with these leases is included in this years operating budget.

A motion was made by Selectman Harris and seconded by Selectman Ellingwood that the Town vote to authorize the Board of Selectmen to enter into a lease agreement for the purpose of leasing a materials baler and a skid steer loader at the municipal landfill. Costs associated with these leases is included in this years operating budget. This passed by voice vote.

ARTICLE 37. To transact any other business that may legally come before this meeting.

A motion was made by Selectman Harris to transact any other business that may legally come before this meeting. Approved by voice vote.

A motion was made to adjourn. Meeting adjourned at 11:55 pm.

TOWN OF LITTLETON  
Comparative Balance Sheet  
December 31, 1990

ASSETS AND OTHER DEBITS	1990	1989
Cash and Equivalents	\$1,893,462	\$1,731,459
Receivables, Net of		
Allowances for Uncollectibles		
Taxes	916,144	677,505
Accounts	11,860	2,745
Accrued Interest	3,533	3,566
Interfund Receivables	10,208	7,380
Welfare/Elderly Liens	2,521	1,499
TOTAL ASSETS AND OTHER DEBITS	\$2,837,728	\$2,424,154
	=====	=====
<b>LIABILITIES AND EQUITY</b>		
-----		
Liabilities		
Accounts Payable	107,184	\$45,633
Accrued Payroll and Benefits	155,899	44,027
Contracts Payable	8,140	33,458
Intergovernmental Payable	2,045,046	1,927,738
Interfund Payables	170,884	89,127
Escrow and Performance Deposits	3,455	3,246
Other Current Liabilities		5,540
Total Liabilities	2,490,608	2,148,769
	=====	=====
Equity		
-----		
Fund Balances		
Reserved For Encumbrances	104,160	28,662
Reserved For Liens	2,521	1,499
Unreserved		
Undesignated (Deficit)	240,440	245,224
Total Equity	347,120	275,385
	=====	=====
TOTAL LIABILITIES AND EQUITY	\$2,837,728	\$2,424,154
	=====	=====

STATEMENT OF BONDED DEBT  
TOWN OF LITTLETON, NH  
DECEMBER 31, 1990

SHOWING ANNUAL MATURITIES OF OUTSTANDING BONDS

-----  
AND LONG-TERM NOTES  
-----

	BOND Wastewater Treatment Plant (Series B Bonds) 1987 6.7092%	BOND Wastewater Treatment Plant (Series B Bonds) 1990 6.7621%	
	Original Amount: 4,260,000.00	Original Amount: 1,440,000.00	Total Annual Maturities
	-----	-----	-----
1991	215,000.00	75,000.00	290,000.00
1992	215,000.00	75,000.00	290,000.00
1993	215,000.00	75,000.00	290,000.00
1994	215,000.00	75,000.00	290,000.00
1995	215,000.00	75,000.00	290,000.00
1996	215,000.00	75,000.00	290,000.00
1997	215,000.00	75,000.00	290,000.00
1998	215,000.00	75,000.00	290,000.00
1999	215,000.00	70,000.00	285,000.00
2000	215,000.00	70,000.00	285,000.00
2001	215,000.00	70,000.00	285,000.00
2002	210,000.00	70,000.00	280,000.00
2003	210,000.00	70,000.00	280,000.00
2004	210,000.00	70,000.00	280,000.00
2005	210,000.00	70,000.00	280,000.00
2006	210,000.00	70,000.00	280,000.00
2007	210,000.00	70,000.00	280,000.00
2008	210,000.00	70,000.00	280,000.00
2009	210,000.00	70,000.00	280,000.00
2010		70,000.00	70,000.00
	-----	-----	-----
	4,045,000.00	1,440,000.00	5,485,000.00
	=====	=====	=====

UNISSUED BOND DEBT:

1985	225,000.00	BRIDGE STREET BRIDGE REPLACEMENT
1988	300,000.00	WASTEWATER TREATMENT PLANT
1990	570,000.00	INDUSTRIAL PARK ACCESS ROAD

TOWN OF LITTLETON

TABLE OF CONTENTS

DECEMBER 31, 1989

	PAGE(S)
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION . . . . .	1
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>	
<b>EXHIBIT</b>	
A Combined Balance Sheet - All Fund Types and Account Groups. . . . .	2
B Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds . .	3
C Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds. . . . .	4
D Statement of Revenues, Expenses and Changes in Fund Balance - All Nonexpendable Trust Funds . . . . .	5
E Statement of Changes in Financial Position - All Nonexpendable Trust Funds. . . . .	6
NOTES TO THE FINANCIAL STATEMENTS. . . . .	7 - 16
<b>COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS</b>	
<b>EXHIBIT</b>	
<b>GENERAL FUND</b>	
A-1 Statement of Estimated and Actual Revenues. . . . .	17 - 18
A-2 Statement of Appropriations, Expenditures and Encumbrances. . . . .	19 - 20
A-3 Statement of Changes in Unreserved - Undesignated Fund Balance. . . . .	21
<b>SPECIAL REVENUE FUNDS</b>	
B-1 Combining Balance Sheet . . . . .	22
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .	23
<i>Statements of Revenues, Expenditures and Changes in Fund Balance</i>	
B-3 Federal Revenue Sharing . . . . .	24
B-4 Public Library. . . . .	25
B-5 Parking Meter . . . . .	26
B-6 Grants Administration . . . . .	27
B-7 Sewer Users . . . . .	28
<b>CAPITAL PROJECTS FUND</b>	
C-1 Combining Balance Sheet . . . . .	29
C-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .	30
<b>TRUST AND AGENCY FUNDS</b>	
D-1 Combining Balance Sheet . . . . .	31
D-2 Statement of Changes in Assets and Liabilities - Agency Fund. . . . .	32

*INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

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

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

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

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

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Littleton at December 31, 1989, and the results of its operations and the changes in financial position of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town at December 31, 1989, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

*Rand J. Murrin CPA*

February 14, 1990

PLODZIK & SANDERSON  
Professional Association



**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

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

ASSETS AND OTHER DEBITS	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Assets</u>			
Cash and Equivalents	\$1,731,459	\$ 91,178	\$ 361,449
Investments			
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Interest	3,566		
Taxes	677,505		
Accounts	2,745	19,627	
Intergovernmental		358,663	
Other			
Interfund Receivables	7,380	87,343	1,784
Welfare/Elderly Liens	1,499		
<u>Other Debits</u>			
Amount To Be Provided For			
Retirement of General Long-term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$2,424,154</u>	<u>\$556,811</u>	<u>\$ 363,233</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 45,633	\$358,290	\$ 4,320
Accrued Payroll and Benefits	44,000		
Contracts Payable	33,085		359,136
Intergovernmental Payable	1,927,738		
Interfund Payables	89,127	6,580	
Escrow and Performance Deposits	3,246		
Other Current Liabilities	5,540		
Deferred Revenues		40,181	
General Obligation Debt Payable			
Capital Leases Payable			
Total Liabilities	<u>2,148,769</u>	<u>405,051</u>	<u>363,456</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	28,662		1,477,128
Reserved For Liens	1,499		
Reserved For Special Purposes		47,706	
<u>Unreserved</u>			
Undesignated (Deficit)	245,224	104,054	( 1,477,351)
Total Equity	<u>275,385</u>	<u>151,760</u>	<u>( 223)</u>
TOTAL LIABILITIES AND EQUITY	<u>\$2,424,154</u>	<u>\$556,811</u>	<u>\$ 363,233</u>



Fiduciary Fund Types Trust and Agency	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31,	December 31,
		1989	1988
\$727,168	\$	\$2,911,254	\$2,545,879
142,436		142,436	137,417
		3,566	5,582
		677,505	461,439
		22,372	14,186
		358,663	4,500
			485
		96,507	35,179
		1,499	
	<u>4,269,414</u>	<u>4,269,414</u>	
<u>\$869,604</u>	<u>\$4,269,414</u>	<u>\$8,483,216</u>	<u>\$3,204,667</u>
\$	\$	\$ 408,243	\$ 54,027
		44,400	31,765
		392,221	124,016
101,453		2,029,191	1,846,591
800		96,507	35,179
		3,246	3,044
		5,540	13,105
		40,181	
	4,260,000	4,260,000	
	9,414	9,414	
<u>102,253</u>	<u>4,269,414</u>	<u>7,288,943</u>	<u>2,107,727</u>
166,532		166,532	156,124
		1,505,790	92,307
		1,499	
600,819		648,525	398,434
		( 1,128,073)	450,075
<u>767,351</u>		<u>1,194,273</u>	<u>1,096,940</u>
<u>\$869,604</u>	<u>\$4,269,414</u>	<u>\$8,483,216</u>	<u>\$3,204,667</u>

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

EXHIBIT B  
TOWN OF LITTLETON  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended December 31, 1989

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$5,496,950	\$	\$
Licenses and Permits	452,608		
Intergovernmental	412,475	440,229	
Charges For Services	55,914	175,356	
Miscellaneous	121,391	18,329	67,064
<u>Other Financing Sources</u>			
Operating Transfers In		112,464	13,333
Proceeds of Long-term Debt			<u>4,260,000</u>
<u>Total Revenues and Other Financing Sources</u>	<u>6,539,338</u>	<u>746,378</u>	<u>4,340,397</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	419,658	14,904	
Public Safety	651,190	34,475	
Highways, Streets, Bridges	763,510		
Sanitation	96,229	121,163	
Health	20,163		
Welfare	49,639		
Culture and Recreation	171,694	129,799	
Miscellaneous			
Capital Outlay	190,457	429,040	4,203,271
<u>Debt Service</u>			
Interest and Fiscal Charges	1,103		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>4,464,215</u>		
<u>Total Expenditures and Other Financing Uses</u>	<u>6,827,858</u>	<u>729,381</u>	<u>4,203,271</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	( 288,520)	16,997	137,126
<u>Fund Balances - January 1</u>	<u>563,905</u>	<u>134,763</u>	( 137,349)
<u>Fund Balances - December 31</u>	<u>\$ 275,385</u>	<u>\$151,760</u>	<u>(\$ 223)</u>

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	December 31, 1989	December 31, 1988
	\$	\$ 5,496,950
	452,608	424,298
	852,704	444,657
	231,270	222,032
32,322	239,106	203,454
190,000	315,797	383,584
	<u>4,260,000</u>	
<u>222,322</u>	<u>11,848,435</u>	<u>6,774,491</u>
	434,562	410,270
	685,665	657,559
	763,510	677,267
1,000	218,392	224,303
	20,163	20,000
	49,639	38,026
	301,493	299,523
		250
	4,822,768	396,509
	1,103	1,912
	<u>4,464,215</u>	<u>4,086,986</u>
<u>1,000</u>	<u>11,761,510</u>	<u>6,812,605</u>
221,322	86,925	( 38,114)
<u>379,497</u>	<u>940,816</u>	<u>978,930</u>
<u>\$600,819</u>	<u>\$ 1,027,741</u>	<u>\$ 940,816</u>

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

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

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$5,475,118	\$5,496,950	\$ 21,832
Licenses and Permits	408,090	452,608	44,518
Intergovernmental	410,434	412,475	2,041
Charges For Services	52,850	55,914	3,064
Miscellaneous	89,790	121,391	31,601
<u>Other Financing Sources</u>			
Operating Transfers In	-----	-----	-----
<u>Total Revenues and Other Financing Sources</u>	<u>6,436,282</u>	<u>6,539,338</u>	<u>103,056</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	426,088	419,658	6,430
Public Safety	659,177	651,190	7,987
Highways, Streets, Bridges	788,283	763,510	24,773
Sanitation	87,790	96,229	( 8,439)
Health	20,500	20,163	337
Welfare	56,858	49,639	7,219
Culture and Recreation	174,649	171,694	2,955
Capital Outlay	203,790	190,457	13,333
<u>Debt Service</u>			
Interest and Fiscal Charges	5,000	1,103	3,897
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>4,450,609</u>	<u>4,464,215</u>	( <u>13,606</u> )
<u>Total Expenditures and Other Financing Uses</u>	<u>6,872,744</u>	<u>6,827,858</u>	<u>44,886</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	( 436,462)	( 288,520)	147,942
<u>Fund Balances - January 1</u>	<u>563,905</u>	<u>563,905</u>	-----
<u>Fund Balances - December 31</u>	<u>\$ 127,443</u>	<u>\$ 275,385</u>	<u>\$147,942</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$5,475,118	\$5,496,950	\$ 21,832
	440,229	440,229	408,090	452,608	44,518
149,882	175,356	25,474	410,434	852,704	442,270
	18,329	18,329	202,732	231,270	28,538
			89,790	139,720	49,930
	<u>112,464</u>	<u>112,464</u>		<u>112,464</u>	<u>112,464</u>
<u>149,882</u>	<u>746,378</u>	<u>596,496</u>	<u>6,586,164</u>	<u>7,285,716</u>	<u>699,552</u>
	14,904	( 14,904)	426,088	434,562	( 8,474)
	34,475	( 34,475)	659,177	685,665	( 26,488)
22,942		22,942	811,225	763,510	47,715
126,840	121,163	5,677	214,630	217,392	( 2,762)
			20,500	20,163	337
			56,858	49,639	7,219
	129,799	( 129,799)	174,649	301,493	( 126,844)
	429,040	( 429,040)	203,790	619,497	( 415,707)
			5,000	1,103	3,897
			<u>4,450,609</u>	<u>4,464,215</u>	( 13,606)
<u>149,782</u>	<u>729,381</u>	<u>( 579,599)</u>	<u>7,022,526</u>	<u>7,557,239</u>	<u>( 534,713)</u>
100	16,997	16,897	( 436,362)	( 271,523)	164,839
<u>134,763</u>	<u>134,763</u>		<u>698,668</u>	<u>698,668</u>	
<u>\$134,863</u>	<u>\$151,760</u>	<u>\$ 16,897</u>	<u>\$ 262,306</u>	<u>\$ 427,145</u>	<u>\$164,839</u>

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

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

	<u>Fiduciary Fund Type Nonexpendable Town Trusts</u>	<u>Total (Memorandum Only) December 31, 1988</u>
<u>Operating Revenues</u>		
New Funds	\$ 1,029	\$ 2,492
Interest and Dividends	14,147	16,739
Capital Gains	<u>6,740</u>	<u>24,499</u>
 <u>Total Operating Revenues</u>	 <u>21,916</u>	 <u>43,730</u>
 <u>Operating Expenses</u>		
Trust Principal Distributions		131,843
Trust Income Distributions	5,013	17,587
Interfund Transfers	<u>6,495</u>	<u>6,534</u>
 <u>Total Operating Expenses</u>	 <u>11,508</u>	 <u>155,964</u>
 <u>Operating Income (Loss)</u>	 <u>10,408</u>	 ( 112,234)
 <u>Net Income (Loss)</u>	 10,408	 ( 112,234)
 <u>Fund Balance - January 1</u>	 156,124	 <u>268,358</u>
 <u>Fund Balance - December 31</u>	 <u>\$166,532</u>	 <u>\$156,124</u>

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

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

	Fiduciary Fund Type Nonexpendable Town Trusts	Total (Memorandum Only) December 31, 1988
<u>Cash Flows From Operating Activities</u>		
Interest and Dividends Received	\$17,615	\$ 19,614
New Funds Received	1,050	2,492
Trust Principal Distributions		( 131,843)
Trust Income Distributions	( 5,933)	( 25,762)
Interfund Transfers	( 6,495)	_____
<u>Net Cash Provided (Used) By Operating Activities</u>	<u>6,237</u>	<u>( 135,499)</u>
<u>Cash Flows From Investing Activities</u>		
Proceeds From Sales of Investments	19,740	144,747
Purchase of Investments	( 18,018)	( 25,253)
<u>Net Cash Provided By Investing Activities</u>	<u>1,722</u>	<u>119,494</u>
<u>Net Increase (Decrease) In Cash</u>	<u>7,959</u>	<u>( 16,005)</u>
<u>Cash - January 1</u>	<u>56,584</u>	<u>72,589</u>
<u>Cash - December 31</u>	<u>\$64,543</u>	<u>\$ 56,584</u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>		
<u>Net Income</u>	<u>\$10,408</u>	<u>(\$112,234)</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>		
Gain on Sales of Investments	( 6,740)	24,499
(Increase) decrease in Interfund Receivable		1,329
Increase (decrease) in Interfund Payable	( 529)	
Increase (decrease) in Intergovernmental Payable	<u>3,098</u>	<u>( 95)</u>
<u>Total Adjustments</u>	<u>( 4,171)</u>	<u>25,733</u>
<u>Net Cash Provided (Used) By Operations</u>	<u>\$ 6,237</u>	<u>(\$ 86,501)</u>

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

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. *Governmental Reporting Entity*

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

The following organizations are not part of the Town of Littleton and are excluded from the accompanying financial report:

Littleton Water and Light Departments  
Littleton Industrial Development Corporation  
Littleton Community Center  
Littleton Area Historical Society

B. *Fund Accounting*

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

*GOVERNMENTAL FUNDS*

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



NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Public Library, Grants Administration, Parking Meters, and Sewer Users Funds.

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

*FIDUCIARY FUNDS*

*Trust and Agency Funds* - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond Funds are shown in this fund type.

*ACCOUNT GROUPS (FIXED ASSETS AND LONG-TERM LIABILITIES)*

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

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

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

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

C. *Basis of Accounting*

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

D. *Budgetary Accounting*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1989, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$349,534
Beginning Fund Balance -	
Reserved For Encumbrances	<u>86,928</u>
Total Use of Beginning Fund Balance	<u>\$436,462</u>

E. *Fund Balance*

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

*Reserved for Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1989 is detailed in Exhibit A-2 and totals \$28,662.

The Capital Projects Funds reserve for encumbrances is detailed as follows:

Sewer Facilities Project	<u>\$1,477,128</u>
--------------------------	--------------------

*Other Reserves*

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

*F. Cash and Investments*

At year end, the carrying amount of the Town's deposits is \$2,911,254 and the bank balance is \$2,938,877. Of the bank balance, \$255,637 was covered by Federal depository insurance and \$2,683,240 was uninsured.

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

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

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

	<u>Carrying Amount</u>	<u>Market Value</u>
Common Stocks, Preferred Stock and Mutual Funds	<u>\$142,436</u>	<u>\$191,943</u>

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

G. *Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees accumulate sick leave at various rates depending upon negotiated service contracts. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Employees are not vested in accumulated sick leave benefits and must be absent in order to receive payments. The value of accumulated sick leave is estimated to be \$32,759.

H. *Taxes Collected For Others*

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

I. *Property Taxes*

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Littleton annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. This practice is consistent with the previous year.

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

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 May 1 and November 1 of each year with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May first billing is considered an estimate only and is computed by multiplying the April first assessed valuation by one half of the previous year's tax rate. 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.

Interest of 12% is charged on property taxes unpaid after thirty days from the date of billing.

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1989 was \$28,725 and expenditures amounted to \$23,166.

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

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

J. *Interfund Transactions*

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

K. *Interfund Receivable and Payable Balances*

Individual fund interfund receivable and payable balances at December 31, 1989 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 7,380	\$89,127
Special Revenue Fund	87,343	6,580
Capital Projects Fund	1,784	
Trust Funds		800
<u>Totals</u>	<u>\$96,507</u>	<u>\$96,507</u>

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

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

M. Comparative Data

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

NOTE 2 - CHANGES IN LONG-TERM DEBT

A. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1989.

General Obligation Debt Payable January 1, 1989	\$ -0-
New Debt Incurred	4,260,000
General Obligation Debt Retired	<u>-0-</u>
General Obligation Debt Payable December 31, 1989	<u>\$4,260,000</u>

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

\$4,260,000 Sewer Facilities Bonds dated July 15, 1989 due in annual installments of \$215,000 through July 15, 2001 and \$210,000 thereafter through July 15, 2009; interest at 6.70% through July 15, 2007 and 6.75% thereafter	<u>\$4,260,000</u>
---	--------------------

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

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$ 215,000	\$ 286,423	\$ 501,423
1991	215,000	271,225	486,225
1992	215,000	256,820	471,820
1993	215,000	242,415	457,415
1994	215,000	228,010	443,010
1995-1999	<u>3,185,000</u>	<u>1,700,825</u>	<u>4,885,825</u>
<b>Totals</b>	<b><u>\$4,260,000</u></b>	<b><u>\$2,985,718</u></b>	<b><u>\$7,245,718</u></b>

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

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

*Legal Debt Margin*

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1989, the Town of Littleton is using an equalized value of \$257,816,267 and a legal debt margin of \$4,511,785.

*B. Capital Lease Agreements For Equipment*

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

<u>Fiscal Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$4,518	\$ 800	\$ 5,318
1991	<u>4,902</u>	<u>416</u>	<u>5,318</u>
<u>Totals</u>	<u>\$9,420</u>	<u>\$1,216</u>	<u>\$10,636</u>

Payments of \$5,113 principal and \$206 interest were made in 1989. The lease-purchase agreement contains non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

*C. Compensated Absences*

<u>Total Long-term Debt</u>		
General Obligation		\$4,260,000
Capital Leases Payable		<u>9,414</u>
<u>Total</u>		<u>\$4,269,414</u>

*NOTE 3 - DEFINED BENEFIT PENSION PLAN*

All Town of Littleton full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended December 31, 1989 was \$790,328; the Town's total payroll was \$98,759.

TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to 1/60 of the employee's average final compensation multiplied by years of service. After attainment of age 65, the payment by the retirement system is reduced to 1/66 of the average final compensation. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 5.53% for police, 9.29% for firemen and 2.67% for all other employees through June 30, 1989. From July 1, 1989, the Town's contribution rates were 6.23% for police, 8.13% for firemen and 2.48% for all other employees. The contribution requirements for the year ended December 31, 1989 were \$92,910, which consisted of \$37,534 from the Town and \$55,376 from employees.

The "pension benefit obligation" 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 retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1987 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$633,344,000. The system's net assets available for benefits on June 30, 1987 (valued at market) were estimated at \$792,615,988, leaving no unfunded pension benefit obligation. The percentage that the Town of Littleton has in relation to the entire plan cannot be determined. The Town also participates in the I.C.M.A. Deferred Compensation Plan for its Town Manager to which it contributed \$2,541 during 1989.

*NOTE 4 - TRUST FUNDS*

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1989 are detailed as follows:



TOWN OF LITTLETON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Library	\$ 74,189	\$ 6,806
Cemetery Care	38,086	3,739
Park Care	6,000	2,058
Dells Care	6,000	5,829
Swimming Pool	3,488	3,213
Community House	<u>15,761</u>	<u>1,363</u>
<u>Total Nonexpendable</u>	<u>\$143,524</u>	<u>\$23,008</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Building Maintenance	\$ 33,512	
Town Buildings	4,550	
Landfill Closure	428,378	
Fire Truck	71,790	
Highway Equipment	<u>62,589</u>	
<u>Total Expendable</u>	<u>600,819</u>	
<u>Total All Trust Funds</u>	<u>\$767,351</u>	

**NOTE 5 - 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 6 - CAPITAL PROJECTS FUND**

**A. Project Deficit**

There is a deficit of \$1,477,351 in the Capital Projects (Sewer Facilities) Fund at December 31, 1989. Generally, this deficit arises because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

**B. Bonds or Notes Authorized - Unissued**

Article 1 of the December 15, 1988 Town Meeting appropriated \$1,740,000 for Sewer Treatment Facilities to be financed by long-term borrowing.



COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS

EXHIBIT A-1  
TOWN OF LITTLETON  
General Fund

Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1989

<u>REVENUES</u>	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property and Inventory	\$5,380,126	\$5,397,051	\$ 16,925
National Bank Stock	297	297	
Yield	24,500	24,225	( 275)
Land Use Change	28,195	28,195	
Interest and Penalties on Taxes	42,000	47,182	5,182
Total Taxes	<u>5,475,118</u>	<u>5,496,950</u>	<u>21,832</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	375,000	415,264	40,264
Dog Licenses	870	1,067	197
Other Town Clerk Fees	11,250	13,600	2,350
Business Licenses, Permits and Fees	17,045	18,701	1,656
Boat Registration Fees	3,925	3,976	51
Total Licenses and Permits	<u>408,090</u>	<u>452,608</u>	<u>44,518</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	110,021	110,021	
Business Profits Tax	206,828	206,828	
Highway Block Grant	93,585	95,626	2,041
Total Intergovernmental Revenues	<u>410,434</u>	<u>412,475</u>	<u>2,041</u>
<u>Charges For Services</u>			
<u>Income From Departments</u>			
Selectmen's Office	2,000	2,325	325
Election and Registration	50	100	50
Planning and Zoning	4,000	6,633	2,633
Police Department	11,900	12,394	494
Fire Department		64	64
Recreation Department	28,000	26,953	( 1,047)
Highway Department	2,000	2,651	651
Solid Waste	3,500	2,649	( 851)
Rent of Town Property	1,400	2,145	745
Total Charges For Services	<u>52,850</u>	<u>55,914</u>	<u>3,064</u>

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

---

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	60,790	86,895	26,105
Insurance Dividends and Reimbursements	18,500	33,986	15,486
Welfare Reimbursements	500	510	10
Donations/Friends of Remich Park	<u>10,000</u>		( 10,000)
Total Miscellaneous Revenues	<u>89,790</u>	<u>121,391</u>	<u>31,601</u>
 <u>Total Revenues</u>	 6,436,282	 <u>\$6,539,338</u>	 <u>\$103,056</u>
 <u>Unreserved Fund Balance</u>			
Used To Reduce Tax Rate	<u>349,534</u>		
 <u>Total Revenues, Other Financing</u>			
<u>Sources and Use of Fund Balance</u>	<u>\$6,785,816</u>		

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

EXHIBIT A-2  
TOWN OF LITTLETON  
General Fund

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

	Encumbered From 1988	Appropriations 1989
<u>Current</u>		
<u>General Government</u>		
Town Officers' Salaries	\$	\$ 140,474
Town Officers' Expenses		60,790
Election and Registration Expenses		2,951
Cemeteries		18,500
General Government Buildings		41,075
Planning and Zoning		59,073
Legal Expenses		12,125
Advertising and Regional Associations		14,375
Insurance		48,000
Overlay		28,725
Total General Government		426,088
<u>Public Safety</u>		
Police Department		403,945
Fire Department		255,232
Total Public Safety		659,177
<u>Highways, Streets, Bridges</u>		
General Highway Department Expenses		719,003
Street Lighting		42,000
Sidewalks and Hydrants	3,638	23,642
Total Highways, Streets, Bridges	3,638	784,645
<u>Sanitation</u>		
Solid Waste Disposal		72,032
Septic Systems		15,758
Total Sanitation		87,790
<u>Health</u>		
Hospitals and Ambulances		18,000
Animal Control		2,500
Total Health		20,500
<u>Welfare</u>		
General Assistance		56,858
<u>Culture and Recreation</u>		
Parks and Recreation		139,949
Patriotic Purposes		6,000
Conservation Commission		800
Chamber of Commerce Information Booth		5,000
Community Center		22,900
Total Culture and Recreation		174,649

Expenditures Net of Refunds	Encumbered To 1990	(Over) Under Budget
\$ 149,293	\$	(\$ 8,819)
58,284		2,506
2,094		857
18,500		
31,174	7,019	2,882
62,163		( 3,090)
11,341		784
13,331		1,044
50,312		( 2,312)
<u>23,166</u>		<u>5,559</u>
<u>419,658</u>	<u>7,019</u>	<u>( 589)</u>
382,197		21,748
<u>268,993</u>		<u>( 13,761)</u>
<u>651,190</u>		<u>7,987</u>
688,780	18,590	11,633
49,005		( 7,005)
<u>25,725</u>	<u>1,555</u>	
<u>763,510</u>	<u>20,145</u>	<u>4,628</u>
84,915		( 12,883)
<u>11,314</u>		<u>4,444</u>
<u>96,229</u>		<u>( 8,439)</u>
18,000		
<u>2,163</u>		<u>337</u>
<u>20,163</u>		<u>337</u>
<u>49,639</u>		<u>7,219</u>
138,451	1,498	
4,543		1,457
800		
5,000		
<u>22,900</u>		
<u>171,694</u>	<u>1,498</u>	<u>1,457</u>

EXHIBIT A-2 (Continued)  
TOWN OF LITTLETON  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1989

	Encumbered From 1988	Appropriations 1989
<u>Capital Outlay</u>		
Town Hall Heating System	25,000	
Reddington/Beacon Street Bridges	24,854	
Town Building Repairs	1,108	
Fire Station	32,328	
Remich Park Equipment		30,000
Town Hall Renovations		35,000
Landfill Design Completion and Permits		55,500
Total Capital Outlay	<u>83,290</u>	<u>120,500</u>
<u>Debt Service</u>		
Interest Expense - Tax Anticipation Notes		5,000
<u>Other Financing Uses</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Fund</u>		
Public Library		105,696
<u>Capital Project Fund</u>		
Bridge Street Bridge Replacement		
<u>Expendable Trust Funds</u>		
<u>Capital Reserve Funds</u>		
Fire Truck		60,000
Landfill Closure		100,000
Highway Equipment		30,000
Total Interfund Transfers		295,696
<u>Intergovernmental Transfers</u>		
School District Assessment		3,857,738
County Tax Assessment		297,175
Total Intergovernmental Transfers		4,154,913
<u>Total Appropriations, Expenditures and Other Financing Uses</u>	<u>\$86,928</u>	<u>\$6,785,816</u>



Expenditures Net of Refunds	Encumbered To 1990	(Over) Under Budget
25,000		
11,521		13,333
1,108		
32,328		
30,000		
35,000		
55,500		
<u>190,457</u>	<u>          </u>	<u>13,333</u>
<u>1,103</u>	<u>          </u>	<u>3,897</u>
105,969		( 273)
13,333		( 13,333)
60,000		
100,000		
30,000		
<u>309,302</u>	<u>          </u>	<u>( 13,606)</u>
3,857,738		
297,175		
<u>4,154,913</u>	<u>          </u>	<u>          </u>
<u>\$6,827,858</u>	<u>\$28,662</u>	<u>\$16,224</u>

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

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

---

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1</u>	\$476,977
<u>Deductions</u>	
Unreserved Fund Balance Used	
To Reduce the 1989 Tax Rate	\$349,534
Increase In Reserve For Welfare/Elderly Liens	<u>1,499</u>
Total Deductions	351,033
	<u>\$125,944</u>
<u>Additions</u>	
<u>1989 Budget Summary</u>	
Revenue Surplus (Exhibit A-1)	\$103,056
Unexpended Balance	
of Appropriations (Exhibit A-2)	<u>16,224</u>
1989 Budget Surplus	<u>119,280</u>
<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31</u>	<u>\$245,224</u>

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



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

---

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Public Library</u>	<u>Parking Meters</u>
Cash and Equivalents	\$	\$51,947	\$
<u>Receivables, (Net of Allowances For Uncollectibles)</u>			
<u>Accounts</u>			
Intergovernmental			
Interfund Receivables	---	---	34,956
TOTAL ASSETS	<u>\$-0-</u>	<u>\$51,947</u>	<u>\$34,956</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$	\$
Interfund Payables		5,076	
Deferred Revenue	---	---	---
Total Liabilities	---	<u>5,076</u>	---
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances			
Reserved For Special Purposes		47,706	
<u>Unreserved</u>			
Undesignated (Deficit)	---	( 835)	34,956
Total Equity	---	<u>46,871</u>	<u>34,956</u>
TOTAL LIABILITIES AND EQUITY	<u>\$-0-</u>	<u>\$51,947</u>	<u>\$34,956</u>

<u>Grants Administration</u>	<u>Sewer Users</u>	<u>Totals</u>	
		<u>December 31, 1989</u>	<u>December 31, 1988</u>
\$	\$ 39,231	\$ 91,178	\$107,611
	19,627	19,627	14,186
358,663	<u>52,387</u>	<u>358,663</u>	<u>13,492</u>
<u>\$358,663</u>	<u>\$111,245</u>	<u>\$556,811</u>	<u>\$135,289</u>
\$357,159	\$ 1,131	\$358,290	\$
1,504		6,580	526
	<u>40,181</u>	<u>40,181</u>	
<u>358,663</u>	<u>41,312</u>	<u>405,051</u>	<u>526</u>
			5,379
		47,706	18,937
	<u>69,933</u>	<u>104,054</u>	<u>110,447</u>
	<u>69,933</u>	<u>151,760</u>	<u>134,763</u>
<u>\$358,663</u>	<u>\$111,245</u>	<u>\$556,811</u>	<u>\$135,289</u>

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

EXHIBIT B-2  
TOWN OF LITTLETON  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1989

	<u>Federal Revenue Sharing</u>	<u>Public Library</u>	<u>Parking Meters</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$	\$ 124	\$
Charges For Services		4,043	23,095
Miscellaneous	303	16,209	1,375
<u>Other Financing Sources</u>			
Operating Transfers In	_____	<u>112,464</u>	_____
<u>Total Revenues and Other Financing Sources</u>			
	<u>303</u>	<u>132,840</u>	<u>24,470</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	14,904		
Public Safety			23,410
Sanitation			
Culture and Recreation		129,799	
Capital Outlay	_____	_____	_____
<u>Total Expenditures</u>			
	<u>14,904</u>	<u>129,799</u>	<u>23,410</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>			
	( 14,601)	3,041	1,060
<u>Fund Balances - January 1</u>			
	<u>14,601</u>	<u>43,830</u>	<u>33,896</u>
<u>Fund Balances - December 31</u>			
	<u>\$ -0-</u>	<u>\$ 46,871</u>	<u>\$34,956</u>

<u>Grants Administration</u>	<u>Sewer Users</u>	<u>Totals</u>	
		<u>December 31, 1989</u>	<u>December 31, 1988</u>
\$440,105	\$ 148,218 442	\$440,229 175,356 18,329	\$ 146,922 48,883
		<u>112,464</u>	<u>113,584</u>
<u>440,105</u>	<u>148,660</u>	<u>746,378</u>	<u>309,389</u>
11,065	121,163	14,904 34,475 121,163 129,799 <u>429,040</u>	2,378 20,757 119,850 142,454
<u>429,040</u>			
<u>440,105</u>	<u>121,163</u>	<u>729,381</u>	<u>285,439</u>
	27,497	16,997	23,950
	<u>42,436</u>	<u>134,763</u>	<u>110,813</u>
<u>\$ -0-</u>	<u>\$ 69,933</u>	<u>\$151,760</u>	<u>\$134,763</u>

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

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

---

<u>Revenues</u>	
Interest Income	\$ 303
<u>Expenditures</u>	
<u>Current</u>	
General Government	
Codification of Town Records	\$14,096
Town Building Repairs	<u>808</u>
<u>Total Expenditures</u>	<u>14,904</u>
<u>Excess (Deficiency) of Revenues</u>	
<u>Over (Under) Expenditures</u>	( 14,601)
<u>Fund Balance - January 1</u>	<u>14,601</u>
<u>Fund Balance - December 31</u>	<u>\$ -0-</u>

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



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

---

<u>Revenues</u>	
<u>Intergovernmental</u>	
NEA Grant	\$ 124
<u>Charges For Services</u>	
Book Sales and Fines	2,463
Video Charges	565
Photocopies	1,015
<u>Miscellaneous</u>	
Interest Income	4,149
Donations	12,037
Other	23
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	105,969
Trust Funds	<u>6,495</u>
<u>Total Revenues and</u>	
<u>Other Financing Sources</u>	<u>\$132,840</u>
<u>Expenditures</u>	
<u>Current</u>	
<u>Culture and Recreation</u>	
Salaries and Benefits	\$ 87,487
Other Administrative Costs	8,249
Books, Periodicals and Programs	24,023
Operations and Maintenance of Facilities	<u>10,040</u>
<u>Total Expenditures</u>	<u>129,799</u>
<u>Excess of Revenues and Other</u>	
<u>Financing Sources Over Expenditures</u>	3,041
<u>Fund Balance - January 1</u>	<u>43,830</u>
<u>Fund Balance - December 31</u>	<u>\$ 46,871</u>

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

EXHIBIT B-5  
TOWN OF LITTLETON  
Special Revenue Fund - Parking Meters  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1989

---

<u>Revenues</u>	
<u>Charges For Services</u>	
Meter Income	\$17,657
Violations	5,438
<u>Miscellaneous</u>	
Interest and Dividends	<u>1,375</u>
<u>Total Revenues</u>	<u>\$24,470</u>
<u>Expenditures</u>	
<u>Current</u>	
<u>Public Safety</u>	
Salaries and Benefits	\$18,516
Uniforms	255
Replacement of Equipment	<u>4,639</u>
<u>Total Expenditures</u>	<u>23,410</u>
<u>Excess of Revenues Over Expenditures</u>	<u>1,060</u>
<u>Fund Balance - January 1</u>	<u>33,896</u>
<u>Fund Balance - December 31</u>	<u>\$34,956</u>

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

EXHIBIT B-6  
TOWN OF LITTLETON  
Special Revenue Fund - Grants Administration  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1989

---

<u>Revenues</u>	
<u>Intergovernmental</u>	
Federal Grants	\$435,319
State of New Hampshire Grants	<u>4,786</u>
<u>Total Revenues</u>	\$440,105
<u>Expenditures</u>	
<u>Current</u>	
<u>General Government</u>	
Salaries and Benefits	\$ 5,358
Supplies and Expenses	5,707
<u>Capital Outlay</u>	
Affordable Housing Projects	<u>429,040</u>
<u>Total Expenditures</u>	440,105
<u>Excess of Revenues Over Expenditures</u>	-0-
<u>Fund Balance - January 1</u>	<u>-0-</u>
<u>Fund Balance - December 31</u>	<u>\$ -0-</u>

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

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

---

<u>Revenues</u>	
<u>Charges For Services</u>	
Sewer Rents	\$134,319
Septic Dump Charges	13,899
Interest Income	<u>442</u>
<u>Total Revenues</u>	\$148,660
<u>Expenditures</u>	
<u>Current</u>	
<u>Sanitation</u>	
Wages and Employee Benefits	\$ 4,011
Purchased Services	101,820
Plant Supplies and Expenses	13,800
Maintenance and Repairs	992
General and Administrative	<u>540</u>
<u>Total Expenditures</u>	<u>121,163</u>
<u>Excess of Revenues Over Expenditures</u>	27,497
<u>Fund Balance - January 1</u>	<u>42,436</u>
<u>Fund Balance - December 31</u>	<u>\$ 69,933</u>

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



EXHIBIT C-1  
TOWN OF LITTLETON  
Capital Projects Fund  
Combining Balance Sheet  
December 31, 1989

---

<u>ASSETS</u>	<u>Bridge Street Bridge Replacement</u>	<u>Sewer Facilities</u>
Cash and Equivalents	\$	\$ 361,449
Interfund Receivables	_____	_____ 1,784
TOTAL ASSETS	<u>\$-0-</u>	<u>\$ 363,233</u>
<u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$	\$ 4,320
Contracts Payable		359,136
Interfund Payables		
Total Liabilities	_____	_____ 363,456
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved For Encumbrances		1,477,128
<u>Unreserved</u>		
Undesignated (Deficit)		( 1,477,351)
Total Equity	_____	( _____ 223)
TOTAL LIABILITIES AND EQUITY	<u>\$-0-</u>	<u>\$ 363,233</u>

Totals	
December 31, 1989	December 31, 1988

\$ 361,449	\$
<u>1,784</u>	<u>          </u>
<u>\$ 363,233</u>	<u>\$ -0-</u>

\$ 4,320	\$
359,136	124,016
<u>363,456</u>	<u>13,333</u>
	<u>137,349</u>

1,477,128	
( <u>1,477,351</u> )	( <u>137,349</u> )
( <u>223</u> )	( <u>137,349</u> )
<u>\$ 363,233</u>	<u>\$ -0-</u>

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

EXHIBIT C-2  
TOWN OF LITTLETON  
Capital Projects Fund  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1989

	<u>Bridge Street Bridge Replacement</u>	<u>Sewer Facilities</u>
<u>Revenues</u>		
Miscellaneous	\$	\$ 67,064
<u>Other Financing Sources</u>		
Operating Transfers In	13,333	
Proceeds of General Long-term Debt	<u>          </u>	<u>4,260,000</u>
<u>Total Revenues and Other Financing Sources</u>	<u>13,333</u>	<u>4,327,064</u>
<u>Expenditures</u>		
<u>Capital Outlay</u>		
Architectural/Engineering		154,692
Construction		3,892,886
Administration		107,018
Interest and Other Fiscal Charges	<u>          </u>	<u>48,675</u>
<u>Total Expenditures</u>	<u>          </u>	<u>4,203,271</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	13,333	123,793
<u>Fund Balances - January 1</u>	( <u>13,333</u> )	( <u>124,016</u> )
<u>Fund Balances - December 31</u>	<u>\$ -0-</u>	<u>( \$ 223 )</u>



Totals	
December 31, 1989	December 31, 1988

\$ 67,064	\$
13,333	
<u>4,260,000</u>	_____
<u>4,340,397</u>	_____
154,692	64,494
3,892,886	1,723
107,018	59,522
<u>48,675</u>	_____
<u>4,203,271</u>	<u>125,739</u>
137,126	( 125,739)
( <u>137,349</u> )	( <u>11,610</u> )
( <u>\$ 223</u> )	( <u>\$137,349</u> )

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

EXHIBIT D-1  
TOWN OF LITTLETON  
Trust Funds  
Combining Balance Sheet  
December 31, 1989

<u>ASSETS</u>	<u>Trust Funds</u>		
	<u>Expendable</u>	<u>Capital</u>	<u>Nonexpendable</u>
	<u>School</u>	<u>Reserve</u>	<u>Town</u>
			<u>Trusts</u>
Cash and Equivalents	\$2,244	\$660,382	\$ 64,542
Investments, At Cost			142,436
<u>Receivables</u>			
Others	-----	-----	-----
TOTAL ASSETS	<u>\$2,244</u>	<u>\$660,382</u>	<u>\$206,978</u>
 <u>LIABILITIES AND EQUITY</u> 			
<u>Liabilities</u>			
Intergovernmental Payable	\$2,244	\$ 59,563	\$ 39,646
Interfund Payables			800
Escrow and Performance Deposits			
Total Liabilities	<u>2,244</u>	<u>59,563</u>	<u>40,446</u>
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			166,532
Reserved For Special Purposes		600,819	
Total Equity	-----	<u>600,819</u>	<u>166,532</u>
TOTAL LIABILITIES AND EQUITY	<u>\$2,244</u>	<u>\$660,382</u>	<u>\$206,978</u>

<u>Totals</u>	
<u>December 31,</u> <u>1989</u>	<u>December 31,</u> <u>1988</u>
\$727,168	\$489,445
142,436	137,417
<hr/>	<hr/>
	6,500
<u>\$869,604</u>	<u>\$633,362</u>
\$101,453	\$ 93,368
800	1,329
<hr/>	<hr/>
	3,044
<u>102,253</u>	<u>97,741</u>
166,532	156,124
600,819	379,497
<hr/>	<hr/>
	535,621
<u>\$869,604</u>	<u>\$633,362</u>

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

EXHIBIT D-2  
 TOWN OF LITTLETON  
 Agency Fund  
 Statement of Changes in Assets and Liabilities  
 For the Fiscal Year Ended December 31, 1989

---

Developers Performance Bond Fund	Balance January 1, <u>1989</u>	Additions	Deductions	Balance December 31, <u>1989</u>
<b><u>ASSETS</u></b>				
Cash and Equivalents	<u>\$3,044</u>	<u>\$-0-</u>	<u>\$3,044</u>	<u>\$-0-</u>
<b><u>LIABILITIES</u></b>				
Escrow and Performance Deposits	<u>\$3,044</u>	<u>\$-0-</u>	<u>\$3,044</u>	<u>\$-0-</u>

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

TOWN OF LITTLETON

TABLE OF CONTENTS

DECEMBER 31, 1989

PAGE(S)

SINGLE AUDIT ACT  
INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE . . . . .	33 - 34
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS A PART OF AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT. . . . .	35 - 27
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO . . . . .	38
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS . . . . .	39
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS . . . . .	40
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS . . . . .	41
INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE . . . . .	42
SCHEDULE	
I Schedule of Federal Financial Assistance. . . . .	43
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE. . . . .	44 - 45

**SINGLE AUDIT ACT**  
**INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE**

*INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE*

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

We have audited the general purpose financial statements of the Town of Littleton as of and for the year ended December 31, 1989, and have issued our report thereon dated February 14, 1990.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit of the general purpose financial statements of the Town for the year ended December 31, 1989, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Town of Littleton is responsible for establishing and maintaining an internal control structure, and internal control systems used in administering federal financial assistance programs. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

*Accounting Controls*

Budgeting Cycle  
Payroll Cycle  
Expenditure (other than payroll) Cycle  
Revenue Cycle  
Financial Reporting Cycle

*Town of Littleton  
Independent Auditor's Report on Internal Control Structure*

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific 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. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Town in a separate communication dated February 14, 1990.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.



February 14, 1990

PLODZIK & SANDERSON  
Professional Association



*INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING  
AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE  
AS A PART OF AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS  
AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT*

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

We have audited the general purpose financial statements of the Town of Littleton, for the year ended December 31, 1989, and have issued our report thereon dated February 14, 1990. As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories: (Administrative controls not mentioned were not applicable.)

*Accounting Controls*

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Revenue Cycle
- Financial Reporting Cycle

*Controls Used in Administering Federal Programs*

General Requirements:

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Acquisition
- Federal Financial Reports

Specific Requirements:

- Types of Services Allowed and Not Allowed
- Eligibility
- Matching, Level of Effort, or Earmarking
- Reporting
- Cost Allocation

The management of the Town is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance

*Town of Littleton  
Independent Auditor's Report on Internal Controls...*

programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the second paragraph, except that we did not evaluate the accounting controls over Relocation Assistance and Real Property Acquisition and Cost Allocation because the Town had no activity of this nature in connection with its federal grant programs during the year. During the year ended December 31, 1989, the Town of Littleton expended 100% of its total Federal financial assistance under major Federal financial assistance programs. With respect to internal control systems used in administering major Federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the nonmajor Federal financial assistance programs of the Town of Littleton, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering the nonmajor Federal financial assistance programs of the Town did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Littleton. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town. Further, we do not express an opinion on the internal control systems used in administering the major Federal financial assistance programs of the Town.

Also, our audit, made in accordance with the standards mentioned in the first paragraph, would not necessarily disclose material weaknesses in the internal control systems used solely in administering nonmajor Federal financial assistance programs.

*Town of Littleton  
Independent Auditor's Report on Internal Controls...*

However, our study and evaluation and our audit disclosed no condition that we believe to be a material weakness in relation to a Federal financial assistance program.

This report is intended solely for the use of management and the applicable State and Federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.



February 14, 1990

PLODZIK & SANDERSON  
Professional Association

*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND  
REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO*

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

We have audited the financial statements of the Town of Littleton as of and for the year ended December 31, 1989, and have issued our report thereon dated February 14, 1990.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Town of Littleton, is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Town complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.



February 14, 1990

PLODZIK & SANDERSON  
Professional Association

*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

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

We have applied procedures to test the Town of Littleton's compliance with the following requirements applicable to each of its major Federal Financial Assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1989: political activity, Davis-Bacon Act, civil rights, cash management, and Federal financial reports.

Our procedures were limited to those set forth in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those requirements.

This report is intended for the information of management, and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.



February 14, 1990

PLODZIK & SANDERSON  
Professional Association

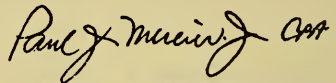
*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE SPECIFIC REQUIREMENTS APPLICABLE TO  
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

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

We have audited the Town of Littleton's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1989. The management of the Town of Littleton is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Town complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended December 31, 1989.



PLODZIK & SANDERSON  
Professional Association

February 14, 1990

*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

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

In connection with our audit of the 1989 general purpose financial statements of the Town of Littleton, and with our study and evaluation of the Town's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1989. As required by Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.



PLODZIK & SANDERSON  
Professional Association

February 14, 1990

*INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE*

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

We have audited the general purpose financial statements of the Town of Littleton and the combining and individual fund financial statements of the Town as of and for the year ended December 31, 1989, and have issued our report thereon dated February 14, 1990. These financial statements are the responsibility of the Town's management. Our responsibility was to express an opinion on these financial statements based on our audit.

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

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



February 14, 1990

PLODZIK & SANDERSON  
Professional Association





SCHEDULE I  
TOWN OF LITTLETON  
Schedule of Federal Financial Assistance  
For the Fiscal Year Ended December 31, 1989

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<u>Department of the Treasury</u>			
<u>State and Local Government Fiscal Assistance</u>			
General Revenue Sharing	21.300	N/A	\$ 14,904
<u>Department of Housing and Urban Development Passed Through the State of New Hampshire Office of State Planning</u>			
<u>Community Development Block Grant/Small Cities Program</u>			
Whitcomb Woods Affordable Housing Project	14.219	88-097-CDPF	350,000
Mann's Hill Affordable Housing Project	14.219	89-097-CDPF	150,000
Littleton Senior Citizens Center Relocation Feasibility Study	14.219	89-097-FSPF	7,000
<u>Total Federal Assistance</u>			
<u>STATE OF NEW HAMPSHIRE GRANTS</u>			
<u>Department of Health and Human Services Division For Children and Youth Services</u>			
Youth Attender Program	N/A	87-JF-D-56	4,350
<u>New Hampshire Job Training Council</u>			
Job Training Grant	N/A	15-124-010	1,718
<u>Total State of New Hampshire Grants</u>			
<u>Totals</u>			

Accrued (Deferred) Grant Revenues January 1, 1989	Revenues			Expenditures		Accrued (Deferred) Grant Revenues December 31, 1989
	Federal	State	Local	Federal	Non Federal	
\$14,601	\$	\$	\$ 303	\$	\$14,904	\$
	305,231			305,231		
	130,088			130,088		
<u>14,601</u>	<u>435,319</u>		<u>303</u>	<u>435,319</u>	<u>14,904</u>	
		3,927			3,927	
		859	859		1,718	
		4,786	859		5,645	
<u>\$14,601</u>	<u>\$435,319</u>	<u>\$4,786</u>	<u>\$1,162</u>	<u>\$435,319</u>	<u>\$20,549</u>	<u>\$-0-</u>

The notes to the Schedule of Federal Financial Assistance are an integral part of this schedule.

TOWN OF LITTLETON

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

DECEMBER 31, 1989

NOTE 1 - SCOPE OF AUDIT

All operations related to the Town of Littleton Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit).

The State of New Hampshire Office of State Planning is the oversight agency for the Town.

Compliance testing of all general requirements, as described in the Compliance Supplement, was performed.

Compliance testing of specific requirements was performed for the following grant programs (designated as "Major" Programs). These represent programs with an excess of \$300,000 of fiscal 1989 Federal expenditures and cover over 100% of total Federal grant expenditures.

<u>Grant Description</u>	<u>Fiscal 1989 Federal Expenditures</u>
<u>US Department of Housing and Urban Development</u>	
Community Development Block	
Grant/Small Cities Program	<u>\$435,319</u>

NOTE 2 - PERIOD AUDITED

Single audit testing procedures were performed for the Town of Littleton Federal grant transactions during the year ended December 31, 1989.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting policies and financial reporting practices permitted for towns in New Hampshire are prescribed by the New Hampshire Department of Revenue Administration and in general follow generally accepted accounting principles for State and Local governments. The significant accounting policies followed by the Town of Littleton as relate to the Schedule of Federal Financial Assistance are as follows:

*Basis of Presentation*

The accompanying Schedule of Federal Financial Assistance includes the Federal and State grant transactions and related local matching contributions of the Town.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

TOWN OF LITTLETON

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

DECEMBER 31, 1989

NOTE 4 - FINDINGS OF NONCOMPLIANCE

There were no findings of noncompliance identified in connection with the 1989 single audit. A single audit was not required in 1988. Regarding the findings of noncompliance identified in connection with the 1987 single audit, no further action was necessary.

TOWN CLERK'S REPORT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1990

	NUMBER OF ITEMS	AMOUNT COLLECTED
Motor Vehicle Permits Issued	6,299	399,960.00
Dog Licenses Issued	288	1,752.50
Copies of Certificates (Birth, Death, Marriage)	1,120	3,360.00
Marriage Licenses	58	406.00
UCC Fees Charged (Including Research Fees)	345	4,588.50
Decal Fees	3973	9,932.50
Election Filing Fees	11	11.00
Miscellaneous Fees	122	114.75
		-----
Total Collected By Town Clerk		420,125.25
		=====

TAX COLLECTOR'S REPORT  
 Summary of Tax Accounts  
 Fiscal Year Ended December 31, 1990 - (June 30, 1991)

City/Town of : Littleton

DR.

.....Levies of.....

	1990	Prior
Uncollected Taxes - Beginning of Fiscal Year: (1)		
Property Taxes.....	-	571464.65
Resident Taxes.....	-	-
Land Use Change Tax...	-	-
Yield Taxes.....	-	922.93
Sewer Rents.....	-	18492.83
 Taxes Committed To Collector:		
Property Taxes.....	5724932.49	-
Resident Taxes.....	-	-
National Bank Stock...	290.52	-
Land Use Change Tax...	5900.00	-
Yield Taxes.....	20093.99	-
Sewer Rent.....	216921.92	-
Other Utilities:		
<u>Boat</u> .....	3224.05	-
 Added Taxes:		
Property Taxes.....	122.07	-
Resident Taxes.....	-	-
Sewer Rent	307.80	-
 Overpayments: (2)		
a/c Property Taxes....	1879.20	151.89
a/c Resident Taxes....	-	-
a/c Sewer Rent.....	458.51	-
 Interest Collected on		
Delinquent Taxes.....	<u>5812.97</u>	<u>42523.56</u>
 <b>TOTAL DEBITS</b>	 <b>5979943.52</b>	 <b>633555.86</b>

TAX COLLECTOR'S REPORT  
 Summary of Tax Accounts  
 Fiscal Year Ended December 31, 1990 - (June 30, 1991)

City/Town of: LITTLETON

CR.

.....Levies of.....

Remitted to Treasurer During of Fiscal Year:	1990	Prior
Property Taxes.....	5079730.19	571431.07
Resident Taxes.....		
Land Use Change Tax.....	1900.00	-
Yield Taxes.....	14292.24	6.05
Sewer Rents.....	173833.26	18464.16
National Bank Stock.....	290.52	-
Other Utilities:		
<u>Boat</u> .....	3224.05	-
Interest on Taxes.....	5812.97	42523.56
Abatements Allowed:		
Property Taxes.....	3956.77	185.47
Resident Taxes.....		
Yield Taxes.....	503.80	-
Sewer Rent.....	6735.74	28.67
Land Use Change.....	4000.00	-
Uncollected Taxes End of Fiscal Year:		
Property Taxes.....	643246.80	-
Resident Taxes.....	-	-
National Bank Stock....	-	-
Land Use Change Tax....	-	-
Yield Taxes.....	5297.95	916.88
Sewer Rents.....	<u>37119.23</u>	<u>-</u>
TOTAL CREDITS	5979943.52	633555.86



TAX COLLECTOR'S REPORT  
 Summary of Tax Sales/Tax Lien Accounts  
 Fiscal Year Ended December 31, 1990 - (June 30, 1991)

City/Town of: LITTLETON

DR.

...Tax Sale/Lien on Account of Levies of.....

Balance of Unredeemed Taxes of Fiscal Year:	1989	1988	Prior
		103334.20	3784.48
Taxes Sold/Executed to Town During Fiscal Year:	340417.33	-	-
Subsequent Taxes Paid:	-	-	-
Interest Collected After Sale/Lien Execution:	6457.98	6644.75	802.19
Redemption Cost:	<u>2038.00</u>	<u>418.00</u>	<u>-</u>
<b>TOTAL DEBITS</b>	<b>348913.31</b>	<b>110396.95</b>	<b>4586.67</b>

CR.

Remittance to Treasurer During Fiscal Year:			
Redemptions	143679.92	32607.09	3236.13
Interest and Cost after Sale	6457.98	6522.22	1053.04
	<u>2038.00</u>	<u>418.00</u>	<u>-</u>
Abatements During Year	291.21	-	-
Deeded to Town During Year	311.29	302.48	297.50
Unredeemed Taxes End of Year	196134.91	70547.16	-
Unredeemed Subsequent Taxes	-	-	-
Unremitted Cash	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL CREDITS</b>	<b>348913.31</b>	<b>110396.95</b>	<b>4586.67</b>

TAX COLLECTOR'S REPORT  
 Summary of Tax Sale Accounts to Other Purchasers  
 Fiscal Year Ended December 31, 1990 - (June 30, 1991)

City/Town of: LITTLETON

DR.

Levies of Tax Sale Accounts to Others

	1989	1988	
Balance of Unredeemed Taxes of Fiscal Year:	-	-	15665.98
Taxes Sold To Others During Fiscal Year:	-	-	-
Subsequent Taxes Paid:	-	-	3602.41
Interest Collected After Tax Sale	-	-	5413.65
Redemption Cost:	-	-	<u>169.50</u>
<b>TOTAL DEBITS</b>			<b>24851.54</b>

CR.

Remittance to Purchasers During Fiscal Year:			
Redemptions	-	-	19268.39
Interest and Cost after Sale	-	-	5413.65
	-	-	<u>169.50</u>
Abatements During Year	-	-	-
Deeded During Year	-	-	-
Unredeemed Taxes End of Year	-	-	-
Unredeemed Subsequent Taxes	-	-	-
Unremitted Cash	-	-	-
<b>TOTAL CREDITS</b>			<b>24851.54</b>

CONSOLIDATED SUMMARY REPORT  
TRUST FUNDS TOWN OF LITTLETON

DECEMBER 31, 1990

Rounded to Nearest Dollar

BENEFICIARY	Balance 1/1/90	Net Changes	Balance 12/31/90	Balance 1/1/90	1990 Earnings		Balance 12/31/90	Fund Balance 12/31/90
					Received	Expended		
Public Library	74,189	-0-	74,189	6,805	6,713	6,805	6,713	80,902
Cemeteries	38,085	600	38,685	3,739	3,794	3,743	3,790	42,475
Swimming Pool	3,488	-0-	3,488	3,213	525	-0-	3,738	7,226
Remich Park	6,000	-0-	6,000	2,058	632	-0-	2,690	8,690
Dells	6,000	-0-	6,000	6,628	955	4,692	2,891	8,891
Scholarships/Prizes								
Awards	24,865	3,895	28,760	17,029	3,600	3,971	16,658	45,418
Community House	15,762	-0-	15,762	1,363	1,398	1,363	1,398	17,160
Capital Reserves-								
School District								
Equipment	53,329	-0-	53,329	6,234	4,641	-0-	10,875	64,204
Roof Repair	-0-	25,000	25,000	-0-	216	-0-	216	25,216
Town								
Town Building	3,070	-0-	3,070	1,480	317	-0-	1,797	4,867
Building Maint.	26,200	-0-	26,200	7,312	2,611	-0-	9,923	36,123
Lanfill	402,527	-0-	402,527	25,850	22,470	-0-	48,320	450,847
Fire Truck	70,000	-0-	70,000	1,789	6,269	-0-	8,058	78,058
Highway Equipment	60,000	(55,510)	4,490	2,588	2,085	4,489	184	4,674
Bridge Repairs	-0-	5,000	5,000	-0-	-0-	-0-	-0-	5,000
TOTAL	783,515	(21,015)	762,500	86,088	56,226	25,063	117,251	879,751

LITTLETON HIGHWAY DEPARTMENT

Capital Highway improvements were deferred this year and will be part of our 1991 program. L. M. Pike has given the Town a 30% discount by deferring our 1990 program into 1991, by having a plant in the Town of Littleton the next two years.

We graded, patched and sealed the Industrial Park Road, Old Waterford Road, West Elm Street, Cold Spring Road, Skyline Circle, part of Mt. Eustis Road and Brickyard Road.

We installed 850 feet of storm drain at the upper end of School Street from Oak Hill Avenue to the end of the street. We installed 7 new catch basins on this line. We replaced 130 feet of storm drain on West Elm Street by Fairview Street and installed 3 new catch basins on this line.

We replaced culverts on Broomstick Road, Old Waterford Road, Brickyard Road, Wild West Road, Sampson Road and around Partridge Lake both sides.

We rebuilt 17 catch basins this year. We are using a different material for the basins which we hope will stand the corrosion and last longer.

The sidewalks repaved this year included Cottage Street from South Street to the Hospital, South Street to the end, a short section on Jackson Street, a short portion of West Main Street and beside Thayer's Inn.

The new grader has helped us do more ditch work this year. We have done work on the Brickyard Road, Fowler Hill Road, Broomstick Road, Mann's Hill Road, Farr Hill Road, Hick's Road and Mt. Eustis Road.

Respectfully submitted,

Henry Sherburne  
Superintendent of Public Works

## LITTLETON PUBLIC LIBRARY

In 1990 the Library celebrated 100 years of library service in Littleton. Over 200 people attended a birthday party in November when Ellen Morrow was also honored for her 25 years of employment.

In honor of the new century, the Trustees created note cards from four of the beautiful Edward Hill paintings which had been donated by Daniel Remich in 1927. The cards went on sale to benefit the book endowment fund.

Another famous artist at the library is Dominique Paulus Warner. One of her pieces, "My Blue's Heaven", was selected for the Birds in Art exhibition at the Leigh Yawkey Art Museum in Wisconsin. This is the most prestigious show of its kind in the world, and included works by the well known artist, Robert Bateman.

On the local level, Kathryn Taylor was selected as Chair of the New Hampshire Humanities Council. At the annual meeting in November, we had the pleasure of introducing fellow board member, Ken Burns, who created the PBS series on the Civil War.

This year, for the first time, the Town's Christmas tree was erected on the library lawn, and Santa Claus visited the Children's Room.

It is with sadness and gratitude that we thank those of you who donated gifts in memory of friends and relatives who died. Many of those remembered were frequent visitors to the library, and we miss them.

On the down side, one of the library users stepped through the wooden floor by the back door. When the wood was pulled up, we discovered there was a dirt floor beneath. Old buildings are full of surprises.

After seven years on the library staff, Jean Dodge left to work for a state agency. We all wish her well.

We welcome Steffaney Highland as our newest member. She is a delightful addition. We also added Rae Bailey as janitor, and MacLean Pancoast and Vicki Buffington to shelve books. Danny Morris quit to work for a private company, but continues to help us as a volunteer. The other volunteers who make our work easier and bring us pleasure in their company are Gwen Howe, Bea D'Etcheverry and Niki Richey.

Respectfully submitted,

Kathryn Taylor  
Director

## LIBRARY STATISTICS

	1990	1991
Books Added	1659	1285
Books Discarded	864	440
Total Books	38277	39122
Adult Circulation	43911	44759
Juvenile Circulation	24035	23469
Total Circulation	67946	68146
Resident Cards	3552	4012
Non-Resident Cards	217	204
Total Cards	3769	4216

## LITTLETON CONSERVATION COMMISSION

The Littleton Conservation Commission was without full membership until the summer of 1990. Despite a slow start, we feel our accomplishments are quite noticeable.

If any of you have walked through the Dells lately, you have noticed a new culvert which had collapsed, a newly replanked bridge with new handrails, and the temporary removal of the walkway, for safety reasons. All of this was completed by Winn Construction, after negotiations, and a considerable donation of labor, material and equipment by Jeff Winn and his employees.

To polish up the Dells, a "Clean-up Day" was organized in the Fall, attended by the Littleton Off Road Riders Club, Scouts, and Littleton's townspeople, who donated backhoes, tractors, saws etc. We felt this was a great success, with food and drinks provided by McDonald's and Porfido's Market.

A new sign has been installed at the Route 18 entrance which was made by Troop 209 Eagle Scout Jamie Transfalia.

Seedlings have been planted in the Dells by our Boy Scout group under the direction of John Pilgrim.

Fishing by our youth, picnicking, and just walking is enjoyed daily in the Dells. We would like to see continue usage.

Many subjects have been addressed, of which only six site visits were completed this year in connection with the NH Wetlands Board.

We will work for continued maintenance, promotion and progress of the Dells, Kilburn Crags and Pine Hill. Any input or suggestions from the public would be appreciated.

The Conservation Commission wishes to thank all of you people for your continued support in the maintenance of our three areas, to be enjoyed by all.

Respectfully submitted,

Littleton Conservation Commission  
Maxine Hadlock/Don Rogers, Co-chairpersons  
Everett Poore  
Joe Evans  
Steve Costa  
Bill Nichols, Alt.  
Dan Nute, Alt.



The Aphorp Dam Sold to White Mountain Hydroelectric Coop



Culvert Replacement at "The Dells"



## LITTLETON WATER & LIGHT

### THE MONEY

In 1990 the Littleton Water & Light Department had a total (gross) income of \$4,787,919. Total (gross) expenses were \$4,415,615; most of which went as power costs to New England Power Company. The remainder, or profit, after all expenses were paid was \$372,304. All of which was immediately reinvested into the following capital improvements:

- New Lafayette Avenue Substation Switchgear--\$246,872
- South Street Water Line-----\$106,533
- Water Meter Installations-----\$32,829
- Change-out of old transformers and poles  
on electrical distribution lines-----\$37,007
- Computer Hardware Upgrade-----\$17,545

The total of those improvements came to \$440,786. The difference between that figure and the \$372,304 stated above was made up from the Contingency Fund and will be repaid to that fund in the next few years. \$30,000 of it is scheduled to be replaced this year. The Contingency Fund has been established over the years to handle cost over-runs and provide protection to the Department, the tax-payers and rate-payers in the event of a major disaster. Use of these funds must be authorized by the Board of Commissioners.

In addition to its operating cash (\$128,179) the Department as of December 31, 1990 listed the following Restricted Funds on the books:

- Capital Reserve for Equipment Replacement---\$138,928
- Water Improvement Fees-----\$10,955
- Customer Deposits-----\$93,562
- Contingency Fund (mentioned above)-----\$195,290

The Department was owed \$416,735 by its customers on December 31, 1990. Beyond the regular operating expenses of the Department that were payable on December 31, 1990 (\$342,720) there are two other items: A Note Payable to People's Bank for \$60,000; and the \$93,562 in Customer Deposits (also listed under the Restricted Funds) which the Department owes to those customers.

The Audited Financial Statements are included elsewhere in the Town Report.

## THE ELECTRIC DIVISION

The main project for the Electric Division, and the most costly (\$246,872), was the new switchgear for the Lafayette Avenue Substation. This state-of-the-art equipment will provide power customers with safe, efficient, high-quality electrical service for many years to come - an important and necessary upgrade in this age of sensitive high-tech equipment being used in the home as well as in business.

The on-going tree trimming project along the electrical distribution lines has further reduced those annoying outages.

Two trucks were replaced this year--the Auger truck (\$111,300) and the Bucket truck (\$86,500). We paid cash for them out of the Capital Reserve Fund. This fund has been in existence for years allowing us to have cash available when a truck comes due for replacement. We end up with reliable and safe line vehicles without having to pay huge finance charges. The trucks which were replaced were sold at best offer after they were advertised as being for sale. The proceeds were deposited in the general fund.

There are three primary electrical projects planned for 1991:

- The Meadow Street Project involves moving power poles and lines to accommodate the new bridge to the Industrial Park--\$75,000.
- A voltage upgrade for Bronson, South and Cottage Streets is necessary to prevent system overload--\$140,000.
- The line on Grove Street will be relocated for safety and service reasons (\$50,000) if the heavy construction schedule permits.

The other more costly items in the budget involve on-going system maintenance requirements: Transformer Change-outs (\$19,000) and the Federally mandated PCB Testing and Disposal (\$17,500).

## THE WATER DIVISION

In the past year a new water line on South Street to the Bernard Crawford property was completed. It replaces the old shallow frost-prone line.

The installation of metered water service units has been all but completed with approximately twenty more to go.

Meanwhile the search continues for the highest quality, most cost effective water source to replace the current

one. The Department has entered into preliminary negotiations with New England Power Company regarding the purchase of Lean-To Island where a large groundwater source has been located and tested.

At the same time further research on water treatment options, including a slow sand filtration process at the North & South Branches of the Gale River, is in progress. According to the Federal Safe Drinking Water Act, and similar State regulations, all surface water sources must be appropriately filtered or below-surface groundwater sources must be found and in use by June, 1993.

For 1991, in addition to reviewing the options available for a new water source, the Water Division has four other important projects planned:

- Cathodic Protection for the new water tank on Mann's Hill (This process prevents rusting from the inside out)--\$10,000.
- A new water line will be constructed on Keeler Road --\$50,520. It replaces the existing cross country line now serving these customers.
- Rehabilitation of the Railroad Street Chlorinator Building will be undertaken--\$9100.
- Final Phase of Metered Service installations--\$6150.

## THE PEOPLE

On the job safety is of paramount concern for the Department. Equipment upgrading such as the new Bucket Truck and safety training is an essential and continual process. While our safety record was excellent this year it was not perfect. Two mishaps occurred. One involved an optical injury caused by the flash from an electrical arc. In the other, serious complications developed from a hand injury. Thankfully, both men are fully recovered and back on the job. It's a dangerous job, but they're the "someones" who do it.

The dedication and professionalism of both field and office personnel were exhibited during the twenty-two hour outage caused by the destructive high winds on October 18 and 19. Many worked through the night. Lines were down in a dozen different places. By 4:00 PM on Friday the 19th, power was restored to all LW&L customers. The Department and the Town are very fortunate to have such people working for the common good.

## POINTS OF INFORMATION AND CLARIFICATION

The sewer charge caused some confusion this year. The Town of Littleton needed some way in which to determine a fair rate for sewer usage. The Town Manager and Board of

Selectmen decided the best way to charge for sewer use would be to base the charge on metered water usage. The Town requested the Department's water meter records and the Department complied with that request. The setting of sewer rates is not in our domain so if we had difficulty in answering some of your questions about it, that's why.

Many of you are probably aware the Department devoted a good deal of time and expense to legal matters this year. The Court found in favor of the Department's policy regarding the non-metering of individual trailer park units. The matter is still before the State Supreme Court but as of this writing one of the plaintiffs in the case has withdrawn from the suit.

Recently, in order to get a real idea of customer concerns, we had focus groups conducted which consisted of residential and commercial customers. A special note of thanks to those who participated. Your ideas and concerns are greatly valued and will be addressed.

Respectfully submitted,

Jim Thyng

Superintendent

LITTLETON WATER AND LIGHT DEPARTMENT  
FINANCIAL STATEMENTS  
Years Ended December 31, 1990 and 1989

TABLE OF CONTENTS

	<u>Page No.</u>
ACCOUNTANT'S REPORT ON FINANCIAL STATEMENTS	1
FINANCIAL STATEMENTS	
Balance Sheets.....	2
Statements of Income and Retained Earnings.....	3
Statements of Cash Flows.....	4
Notes to Financial Statements.....	5-7

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Littleton Water and Light Department  
Lafayette Avenue  
Littleton, NH 03561

Gentlemen:

We have audited the accompanying balance sheets of Littleton Water and Light Department as of December 31, 1990 and 1989, and the related statements of income, retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Littleton Water and Light Department as of December 31, 1990 and 1989, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Martin & Thomas, P.C.

January 31, 1991

LITTLETON WATER AND LIGHT DEPARTMENT  
 BALANCE SHEETS  
 December 31, 1990 and 1989

ASSETS

	<u>1990</u>	<u>1989</u>
CURRENT ASSETS		
Cash	\$ 128,179	\$ 130,520
Notes receivable	8,738	-
Accounts receivable	414,467	446,814
Inventory - materials and supplies	329,001	318,079
Prepaid insurance	<u>17,980</u>	<u>1,115</u>
TOTAL CURRENT ASSETS	898,365	896,528
PROPERTY AND EQUIPMENT		
Land and structures	1,335,351	1,303,477
Equipment	<u>5,369,066</u>	<u>4,890,486</u>
	6,704,417	6,193,963
Less: accumulated depreciation	<u>1,953,226</u>	<u>1,894,611</u>
	<u>4,751,191</u>	<u>4,299,352</u>
RESTRICTED CASH	<u>477,373</u>	<u>616,717</u>
	\$6,126,929	\$5,812,597
	=====	=====

See accompanying notes and accountant's report.



LIABILITIES AND RETAINED EARNINGS

	<u>1990</u>	<u>1989</u>
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 320,205	\$ 342,223
Accrued expenses	23,393	17,935
Current portion of long term debt	<u>20,000</u>	<u>20,000</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>363,598</b>	<b>380,158</b>
<b>OTHER LIABILITIES</b>		
Long term debt, net of current portion	40,000	60,000
Customer deposits	<u>93,562</u>	<u>114,974</u>
	<u>133,562</u>	<u>174,974</u>
<b>RETAINED EARNINGS</b>	<u>5,629,769</u>	<u>5,257,465</u>
	<u>\$6,126,929</u>	<u>\$5,812,597</u>
	=====	=====

LITTLETON WATER AND LIGHT DEPARTMENT  
 STATEMENTS OF INCOME AND RETAINED EARNINGS  
 Years Ending December 31, 1990 and 1989

	<u>1990</u>	<u>1989</u>
INCOME		
Water	\$ 463,558	\$ 396,056
Electric	<u>4,256,411</u>	<u>4,101,247</u>
TOTAL INCOME	<u>4,719,969</u>	<u>4,497,303</u>
EXPENSES		
Power purchased	3,177,247	2,960,350
Labor	468,110	447,977
Transmission and distribution expense	333,613	333,984
Building expense	24,855	19,924
Vehicle expense	46,157	20,581
Office expense	119,107	73,579
General and miscellaneous expense	<u>178,576</u>	<u>158,032</u>
	<u>4,347,665</u>	<u>4,014,427</u>
NET INCOME	372,304	482,876
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>5,257,465</u>	<u>4,774,589</u>
RETAINED EARNINGS AT END OF YEAR	\$5,629,769 =====	\$5,257,465 =====

See accompanying notes and accountant's report.

LITTLETON WATER AND LIGHT DEPARTMENT  
 STATEMENTS OF CASH FLOWS  
 Years Ended December 31, 1990 and 1989

	<u>1990</u>	<u>1989</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$4,636,885	\$4,241,305
Cash paid to suppliers and employees	(4,211,858)	(3,884,388)
Interest received	57,245	62,108
Miscellaneous income received	<u>58,186</u>	<u>184,593</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	540,458	603,618
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures, net	(640,731)	(570,240)
(Increase) decrease in restricted cash, net	139,344	(261,233)
Refunds of customer deposits, net	<u>(21,412)</u>	<u>(15,820)</u>
NET CASH USED BY INVESTING ACTIVITIES	(522,799)	(847,293)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	<u>(20,000)</u>	<u>(20,000)</u>
NET DECREASE IN CASH	( 2,341)	(263,675)
CASH AT BEGINNING OF YEAR	<u>130,520</u>	<u>394,195</u>
CASH AT END OF YEAR	\$ 128,179 =====	\$ 130,520 =====

RECONCILIATION OF NET INCOME TO NET CASH  
 FLOWS FROM OPERATING ACTIVITIES

Net income	\$ 372,304	\$ 482,876
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation and amortization	188,892	172,895
(Increase) decrease in:		
Notes receivable	(8,738)	
Federal grant receivable		50,000
Accounts receivable	32,347	(59,297)
Inventory	(10,922)	(43,942)
Prepaid insurance	(16,865)	( 1,071)
Increase (decrease) in:		
Accounts payable	(22,018)	7,238
Accrued expenses	<u>5,458</u>	<u>(5,081)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>168,154</u> =====	<u>120,742</u> =====
	\$ 540,458	\$ 603,618

See accompanying notes and accountant's report.

LITTLETON WATER & LIGHT DEPARTMENT  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 1990 and 1989

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Littleton Water and Light Department (the Company) is presented to assist in understanding the Company's financial statements. The financial statements and notes are representations of the Company's management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Inventories

Inventories are stated at the lower of cost (determined on the first-in, first-out basis) or market.

Property and Equipment

Property and equipment are carried at cost. Depreciation is computed by using the straight-line method. Depreciation expense was \$188,892 for 1990 and \$172,895 for 1989.

NOTE B - RESTRICTED CASH

Restricted cash at December 31, 1990 and 1989 consisted of the following:

	<u>1990</u>	<u>1989</u>
Capital improvements and and replacements	\$ 173,521	\$ 259,459
Customer deposits-refundable	93,562	114,974
Deferred compensation	15,000	10,000
Contingencies	<u>195,290</u>	<u>232,284</u>
	<u>\$ 477,373</u>	<u>\$ 616,717</u>
	=====	=====

LITTLETON WATER AND LIGHT DEPARTMENT  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 1990 and 1989

NOTE C - LONG TERM DEBT

Long term debt at December 31, 1990 and 1989 consisted of the following:

	<u>1990</u>	<u>1989</u>
An unsecured note payable to a bank, at an interest rate of Boston prime divided by 1.5%, to be adjusted annually on November 1. The annual adjustment will not exceed one (1%) percent. The interest rate at December 31, 1990 and 1989 was 7% and 6.666% respectively.	\$ 60,000	\$ 80,000
Less current portion	<u>20,000</u>	<u>20,000</u>
Long term debt	\$ 40,000 =====	\$ 60,000 =====

Maturities of long term debt are as follows

<u>Year Ending December 31</u>	<u>Amount</u>
1991	\$ 20,000
1992	20,000
1993	<u>20,000</u>
	\$ 60,000 =====

NOTE D - PENSION PLAN

All eligible employees are covered under the New Hampshire Retirement System. The Department's contribution was \$10,636 for 1990 and \$10,428 for 1989

LITTLETON WATER & LIGHT DEPARTMENT  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 1990

NOTE E - RECLASSIFICATION

The financial statements for December 31, 1989 reported cash in the amount of \$246,615 as a current asset which should have been reported as restricted cash. Therefore, the balance sheet and statement of cash flows for the year ended December 31, 1989 have been restated.

	<u>Cash</u>	<u>Restricted Cash</u>
Originally reported	\$ 377,135	\$ 370,102
Adjustment	<u>(246,615)</u>	<u>246,615</u>
Restated amount	\$ 130,520	\$ 616,717
	=====	=====

## SELECTMEN'S REPORT

I would like to take this opportunity to thank all members of the Budget Committee, Planning Board, ZBA, Water and Light Commissioners, Park Commissioners, Highway Advisory Board, Town Manager, Department Heads and all Town employees. Our job has been much easier because of your dedication.

The wastewater treatment plant is now on line and functioning well. There is, however, a great deal of water infiltration into the system. These problems will have to be identified and eliminated. The culprits appear to be storm water from the highways, swimming pools and sump pumps.

Preparations for the new solid waste landfill on Mt. Eustis has progressed to the point where permitting of the facility is expected during the coming year. A new transfer station will be set up on Mt. Eustis to ease congestion during the new Bridge Street replacement project.

Plans are well underway for reconstruction of Meadow Street from Saranac Street to the Armory (State Project). At the same time, a new bridge will be built opposite Ruggles toward the Industrial Park (Federal, State, Town) and also the construction of the Industrial Park Access Road (Town) will be done.

The Town road construction program was reduced due to budgetary restrictions. It is imperative that funding for this program be restored to its original level.

We have many problems facing us in the years to come. Our main goal is to provide the Citizens of Littleton with the best service with the least impact on taxes. The Board of Selectmen welcome your input and look forward to working for you during the coming year.

Respectfully submitted,

Earl J. Ellingwood  
Chairman, Board of Selectmen

## TOWN MANAGER'S REPORT FOR 1990

While the past year could be characterized as anything but uneventful, most of the initiatives begun in 1990 have been concluded. The \$6 million upgrade to the Town's wastewater treatment plant has been completed. The new effluent quality that is being discharged into the Ammonoosuc River is among the best in the state for secondary plants.

The existing municipal landfill has undergone significant changes this year. The life of the facility continues to dwindle as trash arrives at an escalated rate. The recycling center has made a major contribution in extending the life of the facility by reducing the volume of trash landfilled and providing over \$14,000.00 in general fund revenue. Much of the windblown litter as well as the scrap metal pile has been cleaned up providing for better operations.

The proposed regional landfill on Mt. Eustis Road has been designed and the application for state permits was submitted in October. The permit process for this facility will be lengthy. While the state has a regulatory requirement to process applications in 180 days, the District will be lucky if it hears of any approval by summer of 1991.

Last years Town Meeting approval of the bond for construction of new access road to the industrial park was bolstered by the receipt of two grants. The Community Development Block Grant of \$350,000 and the Farmer's Home Administration Grant of \$51,000 provide approximately 40% of the funds necessary to construct the road. A spring completion of the design plans is scheduled with a fall bid anticipated.

In order to maintain town expenditures, the Budget Committee recommended and Town Meeting adopted a budget which eliminated three positions. The fire, highway and police departments are to be commended for maintaining excellent quality service levels with reduced forces.

A special note of thanks goes out to Sergeant Brooks, who for 12 years provided Littleton residents with courteous police protection. He's moved on to become Chief of Police in Antrim, NH. We'll all miss his congenial personality and we wish him the best in future endeavors.

The Littleton Area Historical Society borrowed \$35,000 from the Town in 1981 to update the 1902 Town History in time for the 200th Anniversary of the Littleton Charter. The project was completed in 1984 and at Town Meeting the following year \$32,000 was repaid to the Town. The left \$3,000 outstanding which was fully paid on November 7, 1990. The Society is to be commended not only for their financial reimbursement but for providing the cover photo and associated text for this years' Town Report.



We have seen some turnover on virtually all boards and commissions this year. I personally commend those past and present members for their tireless efforts as without them the Town would lack some of its special qualities. I hope all residents will consider the importance of the role of these volunteers and when asked to contribute their time on future boards they will freely offer it.

Respectfully submitted,

Fred Moody  
Town Manager



The New Secondary Wastewater Treatment Plant



Dedication Ceremony for the Wastewater Treatment Plant



The Two New Signs That Adorn the Town Building and Opera House



## LITTLETON POLICE DEPARTMENT

In this 1990 annual report, I will begin by sharing with you the activities of our officers during the past 12 months.

Sergeant Ralph Brooks resigned on December 31st after 12 years of service to the Town. He accepted employment with the Town of Antrim, NH as their Chief of Police. Prior to his departure, he handled all court prosecutions and grand jury cases. He also served as our juvenile officer. During this past year he was the 1990 recipient of the NH Grange's Public Service Award for his work with the "Adopt-A-Teddy-Bear Program". We all wish him well as he pursues his law enforcement career.

Corporal Mike Devine is instructing DARE in both the Littleton and Lisbon elementary schools. He spent one week as a counselor at the NH Police Academy. Corporal Devine successfully completed a two week program on First Line Supervision and Police Prosecution. He also serves as the department's self defense instructor.

Corporal Mikel Dyne is our certified firearms instructor and he continues to certify all full and part time officers in the proper use of their firearms. This includes actual training for both duty weapons and the department shotgun. As an EMT and a CPR instructor, he is responsible for the certification of all officers in CPR. This fall he successfully completed a two week training program in First Line Supervision.

Officer Herb Lloyd is our traffic accident reconstruction officer. His field of study deals with all aspects of accident investigation and speed analysis. He instructed a defensive driving program to all full time town employees. Officer Lloyd is also responsible for maintaining our police vehicles and was instrumental in developing the new color scheme for our cruisers.

Officer Donald Marsh acts as the department's photographer and investigator. He recently completed a one week training program on Tactical Crime Analysis. He spoke to both parents and students at Profile High School on the dangers of drugs.

Officer Sue Bourque has been on maternity leave since last May. She has been working on a part time basis as a dispatcher for the Grafton County Sheriff's Department. We are anxiously awaiting her return to work in late January 1991.

Officer Todd Landry is also an EMT and is in charge of our First Aid training. He attended a Street Survival seminar in Portland, Maine this past year. He also developed a DWI demonstration for our local National Guard Unit. This program will be demonstrated to other civic organizations in the course of the year.

Officer David Miller is also a DARE Instructor and he teaches at the Bethlehem Elementary School. Officer Miller is in charge of the departments uniforms and equipment. During the past year he has spoken to several church groups about DARE and other police issues.

Thruita Grammo is the department's secretary. She compiles and maintains files on accident reports, statistics, departmental records, arrests and detentions. She also serves as our matron for transports to the County Jail.

Reverend Mac Starring, pastor of the Faith Bible church, has been serving as our police chaplain for the past three years. He has made himself available at anytime, day or night in order to assist and guide us with some extremely delicate and serious situations.

On December 26th I began my 18th year of service to the fine people of Littleton. I am extremely grateful for the support and encouragement that you have given me since I have been here. I am looking forward to serving you to the best of my abilities for many years to come. This past year I had the opportunity to attend the 49th annual NH Chiefs of Police Convention along with various other training seminars.

The past 12 months have once again proven to be extremely busy, challenging and rewarding for the department. Our dispatch center in North Haverhill logged a total of 42,893 calls. This is a combined total of phone calls and radio transmissions. 1990 was once again a fatality free year. The officers, however, investigated 275 motor vehicle accidents in which 41 individuals reported injuries of various degrees. There were 352 criminal arrests, 292 motor vehicle arrests and 87 juvenile arrests. Our major case came last February when three Massachusetts men were arrested several hours after setting fire to a residence on Jackson Street. This department handled an additional 899 calls for service, 180 vehicle lock outs and issued 76 pistol permits.

In September we sponsored a Part Time Officers School. The program, which ran for three months, was attended by 18 law enforcement agencies and culminated with graduation exercises here in Littleton. We were pleased to have three local officers successfully complete this training program. They are: Joseph Clark, Bob Magoon and Dave Wentworth. Officer Wentworth received an award for having achieved the second highest in academics. They will now join Special Officer Devon Trahan in helping us cover open shifts and special details.

In closing, I would like to publicly thank the area law enforcement agencies for their valuable and sometimes much needed assistance during the past year. Our thanks are also extended to our local news media for the accurate and in-depth reporting of police news. We extend to the Catholic Daughters of Charity our gratitude for organizing and implementing the "Shield A Badge With A Prayer" program. Last, but not least, a very special thank you to you the citizens of Littleton for being there when we needed you.

Respectfully submitted,

Louis Babin  
Chief of Police

## LITTLETON FIRE DEPARTMENT

Another year has passed and we have had a minimal loss due to fire in the town. The Fire Department attributes this to our fire prevention effort. Without such awareness we feel that our losses would be greater. A very serious fire we had this year was arson and the principals have been arrested. We can point out how closely the Fire and Police departments work together and you can see the results with an arrest in less than 4 hours.

Fire prevention week activities this year were the best ever. The prevention committee worked long and hard and certainly deserve high praise for their work. We hope to continue the parade in years to come.

This year Sparkey the Fire Dog came to the Fire Department and it has been an overwhelming success. The costume was purchased with donations from local businesses as well as a substantial donation from the Littleton firefighters.

As we approach hard economic times the trend is for the Fire Department to become more active. Therefore, the department is seeking a new truck this year to replace one that is 11 years old.

Your Fire Department call force is very active and should be commended for their dedication to duty.

Respectfully submitted,

Steven A. LaDuke  
Chief of Department

## LANDFILL/RECYCLING CENTER

In a year seeing solid waste issues in the news nearly every day, Littleton's recycling program made steady inroads into our waste disposal problems here at home.

While plans for a new landfill on Mt. Eustis continued, the existing Bridge Street Landfill accepted approximately 4,500 tons of garbage in 1990. In addition to that, another 570 tons of material was diverted from the waste stream through the Town's recycling program. These figures represent a total waste generation of 1,700 pounds per person in Littleton this year, with recycling reclaiming almost 13% of that total for a savings of nearly \$16,000 in avoided costs.

Littleton's recycling program received \$17,500 in grant money in 1990, enabling us to purchase a new high-density materials baler and a skid-steer loader. We will be purchasing a road worthy storage trailer early in 1991 with the remaining portion of that grant money.

Revenues from the sale of recyclable materials were up to over \$12,000 in 1990 with \$1,334 of that coming from the sale of salvaged items at the landfill itself. For the first time in many years scrap metal brought in more money than it cost to process and those residents and businesses voluntarily separating corrugated cardboard kept 200 tons, worth \$6,000, out of the landfill.

A new practice instituted this year is the use of wood ash from the nearby BioMass plants as a supplement to the daily cover material used on the landfill. Not only does this reduce the amount of material needing to be hauled in by the Town's Highway Department by 25%, but the ash also acts to help neutralize some of the negative components of the landfill.

A number of new signs were donated to the recycling program by New Hampshire the Beautiful through the New Hampshire Resource Recovery Association. Some of our lack of storage space problems were alleviated by the donation of storage trailers by several area businesses.

In accordance with a new State law, 50% of the employees at the landfill completed the training course and passed the test required to become State certified Solid Waste Operators.

We are looking forward to 1991 being a year of waste reduction and increased recycling in Littleton. With it being possible to recycle up to 60% of the waste stream, the 13% we recycled in the first full year of operations should grow significantly in the next year.

Respectfully submitted,

Margaret Seymour  
Landfill/Recycling Manager



The Grader, one of two pieces of equipment for the Highway Department



Skid-Steer Loader, acquired with New Hampshire State Grant funds along with the new baler for the Recycling Center

## LITTLETON COMMUNITY DEVELOPMENT BLOCK GRANT

The Town of Littleton received a new federally funded Community Development Block Grant (CDBG) from the NH Office of State Planning. The new funds received (\$350,000) are for construction of the industrial park access road. This road is being constructed to alleviate the heavy truck traffic from South Street, a residential neighborhood.

In addition to this new grant the Town has three other ongoing CDBG grants.

Two of the grants (totalling \$500,000) are for the Whitcomb Woods Development off of Mann's Hill Road. This summer saw the completion of the roadways, sidewalks, water and sewer lines. Also the 128,000 gallon water storage tank was completed improving water pressure for all residents of this section of Mann's Hill Road and the Whitcomb Woods Development.

There are currently ten homes occupied in the Whitcomb Woods Development. The new homeowners were either Littleton residents or worked in Littleton and wanted to locate in Town.

The third grant (\$7,000) is for a feasibility study for relocation of the Lane House Senior Center so that it may expand its activities including the Meals on Wheels Program. The Senior Center currently serves the towns of Littleton, Sugar Hill, Franconia, Bethlehem and Lisbon. An advisory committee has been formed and preliminary property searching has begun.

Respectfully submitted,

Angela Stogsdill  
Community Development Administrator



## LITTLETON PARKS AND RECREATION

In 1990 the Parks and Recreation Department continued to improve and expand on its facilities. With the economic cutbacks we found ourselves with a level funded budget but, with the resources available and through volunteerism, the Parks continued to operate with its standards of excellence.

The "Friends of Remich Park" continued to be a much needed support group. With their contributions we were able to install new picnic tables. A new flag pole and a new "Remich Park" sign will be installed on the Oak Hill Avenue side this spring.

Thank you to Norton Pike Company for the parcel of land donation and to the voters for approving the donation.

Alan Smith, Summer Program Director; Kristen Alt, Pool Director; both had successful summer programs. The evening swimming lessons proved to be a great success. Approximately 60 children completed swimming lessons that otherwise would not have been able to do so. The public swim hours will be extended to evenings and Sundays in the summer of 1991.

A group important to us is Henry Sherburne and the "Town Crew". When the job requires more than we have, you guys are always there.

Brian Lineman, Park Superintendent, is the main cog in the park system. Without him the parks would not look as beautiful or function as well as they do. Thanks Brian.

We thank all the citizens of Littleton for using and supporting the Parks. We will continue to dedicate ourselves to making 1991 an even better year.

Respectfully in recreation,

Jim Lindorff  
Bob Whitcomb  
Steve Costa

LITTLETON ZONING BOARD OF ADJUSTMENT

The Littleton Zoning Board of Adjustment has had an active year in 1990. The Board met 16 times including 2 joint meetings with the Planning Board:

Due to the economic slowdown encountered in the Northeast, the Board faced fewer cases, none of which caused any particular controversy. There was a change in the professional staff supporting the Board, with the New Town Planner beginning work in the middle of November.

The cases heard by the Board of Adjustment were split fairly evenly between variances (17) and special exceptions (19). In total, the Board heard 34 cases and voted on 36 actions. These totals represent an 18% decrease from 1989.

In addition to the statutory requirements of the Zoning Board of Adjustment, the Board will strive to:

1. Continue to improve and streamline the application process.
2. Continue to provide input to the Planning Board on issues which necessitate Zoning Board of Adjustment attention.
3. Provide input on any needed changes to the Zoning Ordinance.

Respectfully submitted,

David Merrill  
Chairman, Zoning Board of Adjustment

## LITTLETON PLANNING BOARD

1990 was a somewhat turbulent year for the Planning Board. In March the town voted to reduce the proposed budget by \$29,000 and to eliminate Site Plan Review from the Planning Board's activities. As a result, the position of secretary was eliminated and the overall budget was reduced by approximately 40% including a reduction in the salary of the Planning Officer. In spite of this, we continued to serve the needs of the town as follows.

The Board met 25 times, including 2 joint meetings with the Zoning Board of Adjustment. The Board heard 24 applications and voted on 23, as one was withdrawn. The Board approved 6 lot line adjustments, 5 site plans prior to Town Meeting and 12 subdivisions which created a total of 25 new lots.

There was a total of 103 building permits issued. Of this total, 15% were for single family homes, 9% for mobile homes and 2% for commercial and industrial uses. The remaining 74% were issued for additions and alterations as well as accessory structures such as garages and decks.

In addition to the Planning Board's regular duties the board hopes to address the following issues in the coming year:

1. Continue to update and implement the Master Plan wherever possible.
2. Disseminate information on the planning process to the community.
3. Work with community groups to improve the application process and the planning process in general.

In September the Planning Officer left Littleton to assume another position, having ably served the Town for three years. The Town Manager acted as an interim planning officer until November, when David Vahue joined the staff as a full time Planning/Zoning Officer.

It is hoped many other residents of Littleton will be willing to volunteer their time to serve on this Board and other Boards which function as representatives of the public and serve to keep the town government running in an orderly and progressive fashion.

Respectfully submitted,

Joan M. Collins  
Chairperson, Planning Board

## GLENWOOD CEMETERY ASSOCIATION

The year found the cemetery system in Littleton extremely busy. Part of this can be attributed to the amount of rainfall being higher than normal. This kept the crew busy with mowing, trimming around monuments and keeping growth related projects maintained.

The total number of internments was also above average. Burials in Glenwood Cemetery, St. Rose and Wheeler Hill Cemetery totaled 73, of which 21 were cremations.

Work continued on fencing projects on town cemeteries and will be an ongoing project in the future.

Approximately 375 feet of new water line was installed on Beaton Hill (across from the fire station). This replaced deteriorated line which was no longer usable. Water line projects such as this will have to become an annual job as much as time and funds allow.

A new wooden bridge was built over Farr Brook across from the tomb in Glenwood Cemetery. This was a long overdue project which serves a dual purpose. It allows visitors to cross the brook safely as well as allowing the cemetery crew to take equipment on the terrace for work which could not be done previously.

Glenwood Cemetery Association would like to thank the Littleton Police Department for their continued efforts toward security in the cemeteries. We would also like to thank the Littleton Highway Department for keeping our roads open in the winter months, helping us with projects we are not equipped for, and with good advice when problems arise.

Anyone who has problems or questions about any of the cemeteries in Littleton please write to:

Glenwood Cemetery Association  
PO Box 497  
Littleton, NH 03561

Respectfully submitted,

Paul W. Harvey  
Secretary/Treasurer  
Glenwood Cemetery Association

## LITTLETON REGIONAL HOSPITAL

### ...Reports to the Community

In just one generation, the hospital has undergone remarkable change. The hospital used to be a simplified institution. It took care of very sick people, and welcomed new babies into the world. In other words, the hospital was primarily focused on inpatient care.

Today, much of the hospital's business is performed on an outpatient basis; 60% of its total surgical cases occur as same day surgery. Not only has the means of providing care changed but also the type of care. People come as outpatients for specialized services such as physical therapy, occupational therapy, cardiac rehabilitation, chemotherapy for cancer, and other diagnostic and therapeutic services.

The hospital has been transformed into a community resource, sharing useful information through education programs and trying to motivate its community neighbors to adopt healthier lifestyles with health promotion programs. The hospital has also assumed the role of support when community members have had to deal with the pressures of disability or coping with serious illness.

While patient care remains at the center of what we do, we also do much more as the annual highlights listed elsewhere in this report show.

### Labor Intensive

In spite of change, the hospital will always be labor intensive requiring many employees to make it function. This fact makes it different from most other types of industry. Health care is a service. Although sophisticated equipment assists a hospital in treating patients, it is the human element which makes health care the unique and special business it is.

## ANNUAL HIGHLIGHTS

### New Physicians

- William Lakey, M.D., Pediatrician
- Philip Brown, D.O., Medical Director Emergency Department.
- Lars Nielson, M.D., Obstetrician/Gynecologist
- Michelle Lackovic, M.D. Internist, Whitefield

### Establishment of Cooperative Venture with Local Health Agencies

- Ammonoosuc Family Health Services
- North Country Home Health Agency

### Expansion of Hospital Name to Littleton Regional Hospital.

Business and Community Wellness Committee conducted seven health fairs with over 600 persons tested for cholesterol levels.

First all day Women's Health Seminar.

Full three year accreditation from Joint Commission on Accreditation of Healthcare Organizations.

Tax exempt financing approved for new construction with groundbreaking held in May.

Regional Cytology Laboratory established.

Physician supervised Ultrafast Weight Loss Program introduced.

Emergency Department nursing staff attains certification in trauma nursing.

Lifeline Person Response System reaches participation of 66 community residents.

Volunteer corps of 74 men, women and teenagers contributed nearly 7,000 hours.

Designated North Country Hospital Teleconference Site by American Hospital Association.

Became smoke-free hospital on January 1, 1990.

Increases telemetry monitoring capacity for patients with cardiac problems not requiring intensive care.

Self-funded health insurance for employees in order to derive more value.

First Ethics Workshop held with the idea of establishing a hospital Ethics Committee.

LITTLETON REGIONAL HOSPITAL NOT ONLY RETURNS PEOPLE TO PRODUCTIVE LIVES; AS AN EMPLOYER AND PURCHASER OF GOODS AND SERVICES, IT IS ALSO A VITAL PART OF THE ECONOMIC FABRIC OF ITS COMMUNITIES.

As one of the largest employers in the region, the hospital employs 232 persons.

Total hospital Payroll is \$4,555,875

Total hospital fringe benefits: \$1,138,968.

Hospital purchases within the community: \$608,714.42.

Estimated patient visitors economic contribution to the community: \$768,750 (this includes family and friends from out-of-town visiting a hospitalized person).

Estimated impact on local economy from the hospital \$6,816,128.

LITTLETON REGIONAL HOSPITAL IS A SOCIAL RESOURCE CONCERNED WITH

THE HEALTH AND WELFARE OF ITS COMMUNITY.

In FY 1990, the hospital subsidized approximately \$3,793,000 in patient care to its communities. This amount includes 46 cents on every dollar which is uncollectible from the services provided to Medicare patients.

## LITTLETON INDUSTRIAL DEVELOPMENT CORPORATION REPORT

The Littleton Industrial Development Corporation is a non-profit organization established in 1974 through the efforts of the Littleton Chamber of Commerce, the Town Selectmen and approximately 150 other interested area citizens as an entity to own and develop the Littleton Industrial Park and to accept the responsibility to lead the Town's effort to attract new and desirable industrial employees.

The highlight of 1990 was the March, 1990 Littleton Town Meeting at which the voters once again stated their faith in the Industrial Park by approving the access road bond issue by more than the necessary 66.7% favorable vote required by state law.

The projected \$1,000,000 access road has to date received a \$350,000 State of New Hampshire grant, a \$52,000 Farmers Home Administration grant, a \$50,000 LIDC pledge and the town's \$570,000 bond issue. An extensive \$400,000 Economic Development Administration (EDA) grant proposal was filed by Fred Moody, Town Manager, and the Selectmen in June, 1990. It has received favorable reviews by the EDA office in New Hampshire and regional office in Philadelphia. Pending several additional criteria reviews it is scheduled to go to Washington D.C. soon for final review, and hopefully, approved. If approved, the grant will be used to offset the Littleton bond issue.

Final engineering of Route 302 realignment, Bridge Street bridge replacement and the access road proceeds with advertisement of construction bids scheduled for 1991 with construction completion by the end of 1992.

The industries within the Park, and Hitchner, continue to "hold their own" during these difficult economic times in New England. The diversity of our employment opportunities is a most favorable asset for the entire Littleton area.

LIDC Directors have met with interested Canadian employers and economic development executives. We have no specifics to report but there appears to be genuine interest in our community. We hope to be able to share the good news of expansion for one of our Park industries this spring - architectural planning is in process but final commitments have not been made yet.

Respectfully submitted,

Paul J. McGoldrick, President



LITTLETON INDUSTRIAL DEVELOPMENT CORPORATION  
STATEMENT OF ASSETS AND LIABILITIES

<u>ASSETS</u>		
	<u>6/30/90</u>	<u>6/30/89</u>
Cash	\$ 65,677	\$ 67,956
Land	<u>177,012</u>	<u>177,012</u>
TOTAL ASSETS	\$242,689	\$244,968
<u>LIABILITIES AND MEMBERSHIP EQUITY</u>		
<u>TOTAL LIABILITIES</u>	-0-	-0-
<u>MEMBERSHIP EQUITY</u>		
Memberships	\$ 50,274	\$ 50,254
Fund Balance	<u>192,415</u>	<u>194,714</u>
TOTAL MEMBERSHIPS EQUITY	<u>242,689</u>	<u>244,968</u>
TOTAL LIABILITIES AND MEMBERSHIP EQUITY	\$242,689	\$244,968
<u>INCOME AND EXPENSE</u>		
	<u>6/30/89</u>	<u>6/30/88</u>
<u>INCOME</u>		
Interest Earned	\$ 4,914	\$ 3,891
Land Sale	-0-	75,000
Littleton Water & Light	<u>-0-</u>	<u>8,050</u>
TOTAL	\$ 4,914	\$ 86,941
<u>EXPENSES PAID</u>		
Interest Expense	\$ -0-	\$ 378
Office Expense	1,058	-0-
Miscellaneous	-0-	212
Insurance	614	645
Maintenance	1,800	-0-
Land Cost	-0-	34,840
Landscaping	1,000	-0-
Signs	<u>2,741</u>	<u>-0-</u>
TOTAL	\$ 7,213	\$ 36,075
<u>EXCESS OF INCOME OVER EXPENSES</u>	(2,299)	50,866
<u>FUND BALANCE -Beginning of Period</u>	<u>194,714</u>	<u>143,848</u>
<u>FUND BALANCE - End of Period</u>	\$192,415	\$194,714

## LITTLETON CHAMBER OF COMMERCE

We are pleased to report that 1990 was another successful year for the Chamber despite an economic slowdown. While the Chamber did not net as much as in past years, we are very fortunate to end the year in a positive position. Like everyone else, we tightened our belts but still tried to give the same quality of service. We believe we accomplished that goal. Hard work, community involvement and your financial support helped us reach our goals for the year. Some activities accomplished during 1990 include:

- The Chamber again sponsored an information forum prior to Town Meeting regarding planning and zoning issues, thereby providing a chance for all sides to discuss their views.
- As co-host, a luncheon was held honoring the SBA NH Small Businessperson of the Year, Ned Densmore.
- Assistance was provided for the annual MDA and Memorial Day Parades.
- The annual 3 day Trout Tournament in June drew 888 anglers despite some bad weather, again making this event a success.
- SummerStreet '90 was a full day of fun, games, entertainment and delicious food, topped off by an extraordinary fireworks display.
- A seminar on the procedures of Small Claims Court was offered in July. The seminar was well attended and very informative.
- After a 3 year absence, Roberts Brothers Circus returned to Littleton. The event was a welcome addition to the summer season.
- The retail sector of the Chamber held their annual 3 day sidewalk sale, drawing thousands of shoppers to Littleton.
- A seminar focusing on the revitalization of a downtown was held in September with guest speaker Tom Racine from Burlington, VT.
- The 21st Annual Sidewalk Art Show & Sale was, as usual, a tremendous success.
- The 3rd Annual Poker Shoot-out was held in October and continues to be a growing event. Requests for a Spring shoot-out were overwhelming, therefore, an April shoot-out will be added to the annual list of events.
- The retail sector's annual Christmas season kick-off was the best in many years, and included many expanded activities during the holiday season. The day after Thanksgiving brought Santa's traditional visit, a parade, caroling, tree

lighting, plus many other festive holiday activities which made Littleton the busiest town in the North Country. A Christmas decorating contest added to the holiday festivities.

- The Christmas wreaths were reshaped, new lights purchased and the wreaths again brightened Littleton's main thoroughfares during the holidays.
- The racks for the rest area (exit 44, I-93) were completed and the room fully operational for the tourist season. The Chamber booth on Main Street was again manned 7 days a week from May 26 through October 13. The booth alone recorded 13,000+ visitors during this time period, an increase of over 3,000 from 1989.
- The Community Profile & Business Directory was again revised and updated. This brochure, in addition to featuring a general overview of our area, provides a convenient guide to Chamber member businesses and organizations.

Many of these activities could not have happened without the continuing support of the Littleton Water & Light Department, Town of Littleton and Littleton Police Department. We thank them all for their assistance.

In 1990, the board of directors contributed many hours to the Chamber programs and, as always, the members and volunteers deserve a sincere thanks. The Chamber looks forward to 1991 and another challenging and exciting year.

Respectfully submitted,

D. Neil Stafford, President



## LITTLETON AREA HISTORICAL SOCIETY

The Littleton Area Historical Society has had a tremendous year. Over 600 visitors have passed through our museum from all around the world. A special thanks to the outstanding work of our Volunteers. I hesitate to name people because of possibly leaving someone out, but I must point out two individuals who have done outstanding work. First, Dr. Arthur "Dick" March for his leadership, expertise and doing so many things for our numerous projects. Second is Frances Heald. It is extremely difficult for me to put into words the inspiration "Fran" instills into all of our wonderful Volunteers. She is a walking encyclopedia when it comes to the history of our Town and area. The cooperation of the Town's officials who have made the "Old Fire Station" available to us has been greatly appreciated. Again, for the Society, I would like to say a special "Thank You" to the taxpayers because of their willingness to support the Society with a grant of \$2,500 toward the renovation fund.

A few years back at a Town Meeting, the Littleton taxpayers appropriated \$35,000 for the purpose of updating our Town History. The Littleton History Committee and dedicated Volunteers completed the project. As President of the Littleton Area Historical Society, I had the extreme pleasure of handing over to the Town officials in December, 1990 a check for \$3,000. This paid in full the \$35,000 loan from our taxpayers. For that the Historical Committee and the Historical Society will always be grateful. Many of us believe this is how local projects can be accomplished -- by the cooperation of Town government and private enterprise, such as "Friends of Remich Park". On behalf of the Society, may I say "thank you" for everyone who participated in this process.

Our programs for the year were varied and covered the Littleton Police Department, the Eames Family in Littleton's Development, the Story of Tender Corporation, a trip to Portsmouth, NH to visit Strawberry Bank and the USS Albacore, "Discovering and Preserving Community Character", and our own Founders Day at the home of Wilbur Willey. His program was, "West Littleton: Communities Within A Community".

As Fran Heald states, "A fitting conclusion for 1990 was the outstanding exhibit of 'Christmas Past' under the leadership of Dr. Dick March and his wife, Jacquie". -- Again, this was accomplished with the tremendous help of many Volunteers. Over 100 visitors came to the museum to view this project.

Looking ahead, there is a need for collecting genealogical information for our Town. Nothing has been done since 1905. Our former families are important to us all. If anyone wishes to help on this project, please contact Wilbur Willey, Horace and Shirley Burrington, or Jacquie March (the Committee members), or the Museum Coordinators: Lester Goad, Frances Heald and Winston Merrill.

The public is always welcome at our meetings and to visit our museum on Wednesday afternoons or by appointment. The Coordinators (named above) may be called for arrangements.

Dues remain the same: \$3 for individuals; \$5 for families; \$10 for contributing membership and \$25 for sustaining. Membership is over 300 at this time and about one-fifth of that number is not local.

Endowment Funds are of great importance. These usually are "In memory of ..." and only the interest may be used by the Society.

It has been said that our "roots" are important to us all and the Littleton Area Historical Society will continue to keep that goal in focus as we all move toward the year 2000.

Speaking for the Society, a very sincere "Thank You!" to all who have helped to make our Historical Society an outstanding part of our Town.

Respectfully submitted,

Richard L. Hill, D.V.M.  
President, Littleton Area Historical Society

## GRAFTON COUNTY COMMISSIONERS' REPORT

To the Citizen's of Grafton County:

FY 1990 has been a year of change for Grafton County. The retirement of longtime County Administrator William Siegmund prompted the Commissioners to reorganize the overall administrative structure of the County. Top administrative positions now include the Executive Director, Nursing Home Administrator, Superintendent of Corrections, Farm Manager, and Superintendent of Maintenance. The reorganization has improved the efficiency and effectiveness of County operations without increasing costs.

The Sheriff's Department has also undergone a transition under the leadership of Sheriff Charles Barry. The Dispatch Center has been upgraded, courthouse security has been improved, and an expanded training program has been offered to help county and municipal law enforcement meet State requirements. The Department's work load has continued to grow, reflecting the increase in Superior Court cases.

As a first set in addressing space problems at the Grafton County Courthouse, the County legislative Delegation appropriated \$250,000 of surplus to construct administrative offices between the courthouse and nursing home. The Commissioner's Office moved into the new administrative building in early January, freeing additional space for the County Attorney's Office and the State Probation and Parole Office. Construction cost considerably less than that projected for an addition to the courthouse.

Fiscally Grafton County continues to be very sound. Working together, the Commissioners and Legislative Delegation limited budget increases to 4.4%, from \$11.2 million in FY 1990 to \$11.7 million for FY 1991. We are especially pleased that the county tax actually decreased 5% from \$6.3 million in FY 1990 to just \$6.0 million in FY 1991. A budget surplus from the previous fiscal year plus increases in nursing home revenues and Sheriff's Department fees contributed to the tax decrease.

Nevertheless, property taxes continue to fund approximately half of the County budget, with the rest coming from a combination of State and federal monies and user fees. The Commissioners, through the New Hampshire Association of Counties, continue to monitor State legislative proposals that would increase county costs, thereby increasing local property taxes. During the 1990 legislative session we were effective in averting attempts to increase the County share of Medicaid costs and eliminate the Medically Needy Program, which would have forced counties

to absorb nursing home costs for medically needy residents or ask towns to provide general assistance.

During FY 1990 Grafton County also distributed a total of \$78,836 in State Incentive Funds to programs that prevent out-of-home placements of troubled children and youth. Included were drug and alcohol abuse prevention programs, parenting skills workshops, parent aides, child care training and referrals, services to pregnant teens, and court diversion for first-time youthful offenders. The Commissioners also expanded the County-funded Youth and Family Mediation Program to provide services countywide, adding the Plymouth center to those in Lebanon and Littleton. These efforts help limit county expenditures for court-ordered services to children and youth (\$611,462 in FY 1990).

The Grafton County Board of Commissioners hold regular weekly meetings on Thursday at 9:30 am at the Grafton County Commissioners Office Building. Every fourth Thursday afternoon the Commissioners also meet at the Nursing Home, House of Corrections and Farm, followed by a tour of each facility. All meetings are open to the public, and we encourage public and press attendance. Please feel free to contact the Commissioners: PO Box 108, Woodsville, NH 03785. Telephone (603)787-6941.

In closing, we wish to express our appreciation to all staff members, elected officials, other agency personnel and the public for their efforts in serving the citizens of Grafton County.

Respectfully submitted,

Grafton County Commissioners:

Betty Jo Taffe, Chairman (District 3)  
Everett Grass, Vice Chairman (District 2)  
Gerard Zeiller, Clerk (District 1).



NORTH COUNTRY HOME HEALTH AGENCY, INC.

1990 ANNUAL REPORT

The North Country Home Health Agency, Inc. is a not-for-profit community service agency providing homecare and health promotion services to residents of 21 North Country communities. 1990 was a period of great growth in homecare in general and for the N.C.H.H.A. in particular. 12,982 home visits were made in 1990, a 28% increase over 1989. Many factors have contributed to the increased need for and use of home health care services. People no longer fully recuperate in the hospital. Individuals usually come home once the truly acute phase of their illness or injury passes. This means more frequent nursing or therapy visits are needed at home for dressing changes, rehabilitation programs or teaching. Homemaker/Home Health Aide visits are needed as people may not be able to handle their personal care needs alone while they are healing or recuperating. The population is aging and more elderly people are choosing to remain at home, often alone, rather than move in with family members or give up their independence and go to a nursing home. Many of these elderly people need assistance and supervision in their homes, frequently and long-term, to remain safely at home. Homecare is now recognized as a cost efficient alternative to longer hospital stays by many insurers who are willing to provide for home health services in lieu of longer hospital stays.

As with most change there are both positive and negative sides to this increased need for home health care services. The positive side is that the N.C.H.H.A. staff has been able to competently handle the complexity of care required while maintaining the quality of care and holding the line on visit costs. The challenge the Agency faces is to balance the needs of the community with the resources that are available and continue to provide quality home health care. The financial assistance provided the Agency by the area towns enables the Agency to continue to obtain State and Federal grants which, in 1990, totaled \$283,000. This funding is used to provide direct homecare services.

Six hundred fifty-seven individuals received homecare services in 1990. A summary of services provided in Littleton during 1990 follows:

In the Town of Littleton, NH 190 individuals received:

1550	Nursing Visits
2278	Homemaker/Home Health Aide Visits
111	Volunteer Medical Social Service Visits
215	Parent Aide Visits
272	Physical Therapy Visits
2	Speech Therapy Visits
2	Occupational Therapy Visits
4888	Adult-In-Home Care Hours

As always the agency welcomes your comments or suggestions regarding services or programs.

Respectfully submitted,

Mary E. Presby  
Executive Director

## WHITE MOUNTAIN MENTAL HEALTH AND DEVELOPMENTAL SERVICES

We continue to make changes and adjustments in our services to accommodate the needs of the individuals we serve. We are confident that these changes reflect the shifting demands and interests of the people who use our services. The changes vary from rather dramatic program decisions to some adjustments in existing services.

During this past year, we closed our eight bed group home for Developmentally Impaired individuals (Mt. Eustis). We have placed most of the clients in private homes in the community. We continue to provide services to the clients, as well as training and support to the families with whom they live. This change is intended to bring these formerly institutionalized individuals closer to a normal life. We have opened a six bed facility in Littleton. This service is intended to assist clients in our Mental Health program transition into independent living. There has been an increase in our case management capacity. We have expanded our ability to serve our more involved Mental Health clients through an outreach program. These changes have all been self supporting. The support we seek from you is to help fund existing services which are not supported by third party payors or inadequately supported by the state. This includes outpatient counseling to individuals without insurance, services to children and elderly, and our emergency services.

Mental Health Services - We operate one full time and three part time offices. The full time office is located in Littleton at 16 Maple Street. The part time offices are located in Woodsville, at the junction of Route 10 and Swiftwater Road; in Lincoln at the Lin-Wood Medical Center; and in Lancaster at Weeks Memorial Hospital.

Last year we provided over 4,966 outpatient visits, a 16% increase in service.

- . Over 700 emergency visits.
- . Our Partial Hospitalization Program show a steady increase in service.
- . Vocational training and transitional services are also available.

We offer a comprehensive array of services including: 24 hour emergency drug and alcohol, case management, inpatient and partial hospitalization.

### Developmental Services

. Early Intervention - Home-based service for 0-3 year old children who are delayed in their development. Services include: screening, assessment, treatment and referral. We continue to provide clinics throughout our region to increase our ability to serve more children. Annually we average service to 60 families.

. Day Habilitation Program - Provides instruction to our most

severely impaired adult population. The program works in conjunction with their residential programming as well as providing training and instruction in self care skills, pre-vocational skills, paid work and other therapeutic services such as speech therapy and physical therapy. This program has been primarily used by former Laconia State School residents; however, we have had community clients who have been referred by the local school systems. Last year we served 15 clients in 2 locations (Littleton and Pike).

. Supported Employment - provides training, instruction and work adjustment for mentally ill and mentally retarded individuals. Paid work opportunities for the individuals can take place either in the community or in the Workshop itself. Last year we operated six job sites directly in the community. We recently turned over one of our job crews directly to an employer. We have also completed over 20 individual job placements.

We are grateful for your past support of our programs and look forward to continuing to serve you in the future.

Respectfully submitted,

Dennis C. MacKay  
Area Director

WHITE MOUNTAIN MENTAL HEALTH AND DEVELOPMENTAL SERVICES

FISCAL SUMMARY - FY 1990

Expenses

Salaries	\$602,892
Benefits	120,624
Taxes	52,668
Professional Fees	7,548
Client Wages	4,606
Communications	21,540
Occupancy Costs	56,820
Consumable Supplies	11,928
Transportation	12,012
Education & Training	2,844
Membership & Other	4,766
Administrative Allocation	<u>87,876</u>
	\$986,124

Revenue

Fees for Service	486,816
Production	7,644
NH Division of Mental Health and Development Services	368,988
Block & Federal Grants	89,160
Local and County Government	26,232
Donations	<u>7,284</u>
	\$986,124

ANNUAL REPORT OF THE COMMUNITY HOUSE - 1990

The year 1990 has again been a beehive of activity for the Littleton Community House. We have a count of approximately 24,182 people using the facilities for the year which is an increase of about 2800 over the previous year. We are staying steady on the number of organizations represented but have had an increase in the number of private parties and receptions. After looking at our schedule book we often wonder how we managed to get twelve different groups meeting on any given day without serious problems.

The first of June the Small Business Development Center opened an office on the third floor in the room formerly used as storage by the Historical Society. The room was painted and carpeted and has become a cozy room both in summer and winter. Also, in October, the North Country United Way set up an office in a corner of the ball room. The third floor is now used every day and thought should be given to patching and painting the walls and ceiling and possibly painting the floor in the large room.

In the fall we had the misfortune to lose the large maple tree on the front lawn. The stump has been removed and the area graded and seeded. We have had several comments from people who feel that with the tree gone, it has opened up the view of the house. The Frazier Fir tree on the post office side is growing well and is lighted every year during the holidays. The Property Committee is working on the parking problem and has put up a fence between the house and the Bowker property in an attempt to discourage people from crossing through that property. Two large posts with reflectors on them have been installed at the opening between Parker's and the Community House to curtail the driving of cars through that opening.

We installed a new furnace in the Annex and in doing this we also have a new floor and new doors to this room. The main floor was sanded and refinished.

Looking to 1991, we wish to finish installing the new type of storm windows and do some touching up of the paint that has begun to come off.

As our Community House family has doubled since we started here six years ago, we thought it would be nice to have the directors and the people working in the house meet one another and view the Christmas decorations. So in mid-December we served a luncheon to 21 invited guests.

We thank the Board of Directors for their continued cooperation and support - they are there when we need them!

Respectfully submitted,

Wilfred Bergeron, Host  
Virginia Bergeron, Hostess  
Everett Poore

REPORT OF TOWN FOREST FIRE WARDEN AND  
STATE FOREST RANGER

During calendar year 1990, the State of New Hampshire experienced an average number of wildfires. The three leading causes of the wildfires were fires kindled without a fire permit from the Forest Fire Warden, permit fires that escaped control and rekindled fires. All these fires are preventable, but only with your help.

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

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

The State of NH Division of Forests and Lands assisted many towns in wildland fire suppression during 1990, including a 262 acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all types of emergencies. In 1991, Wardens will be trained in the use of a Class A foam in wildfire suppression.

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

FOREST FIRE STATISTICS - 1990

	STATE	DISTRICT	TOWN
Number of Fires	489	10	1
Acres Burned	473	6	.5

Respectfully submitted,

Richard C. Belmore  
Forest Ranger

Steven LaDuke  
Forest Fire Warden

NORTHERN COMMUNITY HOUSING CORPORATION

Northern Community Housing Corporation (NCHC), a non-profit corporation based in St. Johnsbury, Vermont, is developing the Whitcomb Woods subdivision of single-family homes located off Mann's Hill Road. The homes are 2, 3, and 4 bedrooms with/without garage and deck and are designed to provide homeownership opportunities to people who have been previously excluded from the housing market by the price of available real estate and the terms of financing options. Homes in Whitcomb Woods are being sold to qualified buyers for prices below cost and below market value.

Town grants of \$475,000 have funded part of the cost of constructing roads and utilities in the development. This contribution is the principal factor in making the homes affordable. In addition, strong local support and the participation of many public and private organizations continue to add to the success of the development.

To date, 10 homes have been sold in Whitcomb Woods and a model unit has been completed. Fifteen units are scheduled to be constructed in 1991, with the balance of the development to be completed in 1992.

NCHC is pleased with the progress made in the first year of construction. We are grateful for the continued support of the Town in making quality, affordable housing available in Littleton. We look forward to working with interested homebuyers throughout 1991 and invite anyone interested in learning more about Whitcomb Woods to contact NCHC staff at 444-0727 or stop by the model home on site.

Respectfully submitted,

Liz Marks  
Northern Community Housing Corporation



## NORTH COUNTRY COUNCIL

North Country Council is the non-profit regional planning commission servicing 51 towns in northern New Hampshire. The Council's primary mission is to meet the planning and development needs of its member towns. Specific assistance presently available from the North Country Council includes municipal planning, economic development, community development, solid waste, transportation, water management, GIS mapping and resource management. When requested, the Council provides professional guidance and assistance to Boards of Selectmen, Planning Boards, Zoning Boards of Adjustment, Conservation Commissions and Solid Waste Districts in member communities.

Assistance provided to the Town of Littleton in 1990 included:

- \* Providing employers' day care group with technical assistance;
- \* Assisting with the development of the industrial park access road application to the Economic Development Administration;
- \* Working with the Upper Grafton Lancaster Solid Waste District to permit proposed Mount Eustis Landfill;
- \* Providing technical assistance to the Recycling Coordinator;
- \* Initiating a proposal to conduct a 1991 Regional Household Hazardous Waste Collection.

In 1990, the Council also provided a variety of services on a regional level. For example, workshops were held informing local officials of excavation site requirements, innovative zoning shoreline protection, rivers management and cultural resources. The council worked closely with economic development committees throughout the region. The Council's very active Transportation Committee focuses on local and regional highway, air and rail issues. NCC's Solid Waste Coordinator continued to advocate regional solid waste management while working with five area solid waste districts.

In the ensuing year North Country Council's work program emphasizes community and economic development at the subregional and local level, while continuing the existing focus in solid waste and transportation. Under the leadership of our newly hired Executive Director, Preston S. Gilbert, NCC is fully committed to providing timely service to its member towns.

## UPPER GRAFTON LANCASTER AREA SOLID WASTE DISTRICT

The Upper Grafton Lancaster Area Solid Waste District (UGLA) was very busy and productive during 1990 and the District continued to receive administrative assistance from North Country Council. The District's primary objective during 1990 was to develop the permits and design for the proposed Mount Eustis Landfill. UGLA's consultant completed and submitted most of the permits required for approval of the Mount Eustis Landfill. The NH Department of Environmental Service should have an indication of the completeness of the information submitted prior to Town Meeting. In addition, the consultant completed the facility design.

The District committee evaluated options for financing the landfill construction. After careful consideration, the committee determined that creation of a separate municipal corporation with bonding authority was deemed to be premature at this time. One option discussed was for the Town of Littleton to bond for construction of the landfill and contract for its use with the other District communities.

During 1990 the District monitored legislative and regulatory developments in Concord. The District submitted testimony and organized legislative support on the NH Department of Environmental Services proposed solid waste rule amendments. The outcome of that activity has not yet been finalized, but thus far it appears that the District's efforts were successful.

Date of Birth	Sex	Name of Father	Name (Maiden) of Mother	Birthplace of Father	Birthplace of Mother
January					
2 Abigail Lynn	F	Peter Curtis Blakslee	Dianne Marie Terrio	N.H.	Mass.
-2 Phoebe Luna	F	Alan Lee Weisenfeld	Amanda Lloyd Clarke	N.Y.	Australia
4 Alicia Rose	F	Francesco M. Pesce, Jr.	Dawn Kim Morrie	N.Y.	N.Y.
4 Joshua Beriah	M	Leonard James Wright	Lanette Gay Ford	Vt.	N.Y.
5 Christian Daniel	M	Jeffrey Leo Henault	Laurie Clark	N.H.	N.H.
7 Patrick Michael	M	Maurice B. Desaindes	Barbara Ann Hartlen	Canada	N.H.
7 Nathan William	M	William Gordon Jones	Holly Marie Van Alstine	N.Y.	Canada
7 Samantha Lyn	F	Randy Amos Locke	Lisa Anne Hagen	N.H.	N.H.
8 Shaun Thomas	M	Scott Thomas Hooker	Denise Margaret Chaloux	Ohio	Vt.
10 Catherine Bartlett	F	Jay Henry Miller	Elisabeth Hoover	N.Y.	Mass.
11 Alexander William	M	William Emerson Caldwell	Lauren Emily Nunez	N.Y.	N.Y.
11 Erika Katherine	F	Robert Edmund Clark	Sharron Lucille Caplan	Mass.	Vt.
12 Stephanie Jean	F	Robert C. Wentworth, Jr.	Jessie Rae Gordon	N.H.	N.H.
14 Tawnya Lynn	F	Harold Clayton Aldrich	Kimberly Anne Shumway	Vt.	Vt.
14 Christopher Andreas	M	Gregory Wehman Brown	Albertha Koelwijjn	Conn.	Holland
17 Adam John	M	John Edward Selsensky	Robin Ellen Odessky	N.Y.	Ca.
18 Jillian Elizabeth	F	David Paul Adamuska	Michelle Parcell	Mass.	N.Y.
18 Ronda Elise	F	Thomas Edward Andross	Suzanne Terrio	N.H.	Mass.
20 Spencer Earl	M	Lawrence Michael Boswell	Kathleen Ruth Newton	N.H.	N.H.
20 John Michael	M	Robert Floyd Wilson	Donna Marie Canfield	Mass.	DE
23 Samuel Garfield	M	Paul Henry Charlton	Nina Royce Garfield	Canada	N.Y.
25 Coby John	M	Philip Ritchie Davis	Katherine E. Ardine	N.Y.	N.H.
26 Casey Frank	M	Frank John Fenoff	Robin Joan Ellsworth	N.H.	N.H.
26 Tasha Lea	F	William Michael Martin Sr.	Donna Frances Mallard	Mass.	Mass.
28 Whitney Jo-Ann	F	James Eric Cota	Roberta Ann Chaplin	Vt.	Conn.
29 Megan Anna	F	Michael John Oktavec	Justine Elizabeth Pitula	Conn.	Canada
29 Maxwell Lewis	M	Lawrence Evan Wotton	Lesley Beckwith Annis	Conn.	Mass.
31 Brianna Kaitlyn	F	Mark Alan Desrochers	Sarah Catryn Lewis	N.H.	England

Page 2. Births Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Birth	Name of Child	Sex	Name of Father	Name of Mother	Birthplace of Father	Birthplace of Mother
February						
6	Summer Elizabeth	F	Dana Robinson	Sharon Elizabeth Dubreuil	N.H.	N.H.
6	Nicholas Clifford	M	Clifford George Santy	Judith Ann Pilgrim	N.H.	N.H.
11	Luke James	M	Willis Gilbert Wotton	Marie Sue Linnell	Conn.	N.H.
14	Michael Joshua	M	Kevin Patrick McGee	Jennifer Lynn Boydston	N.H.	CA.
18	Gaylen Storrie	F	Rickey Frederick Kelley	Ann Walsh	ME.	N.H.
24	Tonya Ann	F	Michael Thomas Reinhard	Crystal Lynn Wheeler	N.H.	MO.
24	Clark Gibson	M	Robert Walter Rinker Jr.	Jane Ellen Gibson	Conn.	Ohio
24	Charles Houghton	M	Duane Robert Cross	Anna Marie Turcotte	N.H.	N.H.
24	Cameron Lewis	M	Roger Lee Williams	Michelle Marie Mardin	Vt.	N.H.
27	Krystal Chelsea	F	Carl Henry Marsh Jr.	Wendy Ann Comstock	N.H.	Conn.
27	Jared Matthew	M	Daniel Marc White	Cynthia Rae Newland	Vt.	Vt.
March						
2	Alyssa Marie	F	Michael James Petriccione	Marcy Linda Kantor	N.J.	N.J.
6	Nathan Joseph	M	Peter Damian Rivers	Maureen Ellen Jones	R.I.	N.H.
8	Richard Charles	M	Mark Morris	Kristin Laurel Boyd	Mass.	N.H.
11	Chloe Simone	F	Timothy George Johnson	Dianne Elinor McDonnell	N.Y.	N.Y.
12	Katelyn Marie	F	Allen Dale Rexford	Nancy Ellen Hubert	N.H.	Conn.
14	Andrea Lyn	F	Michael Alan Rocheleau	Tina Louise Smith	R.I.	Mass.
15	Christopher James	M	Denis James Beaulieu	Julia Ann Mizak	N.H.	Japan
17	David Brion Jr.	M	David Brion Cameron Sr.	Patience Stanley	N.H.	N.H.
19	Timothy Connor	M	Scott Stanfield Nolan	Colleen Ann O'Connor	Mass.	Mass.
20	Donna Rita	F	James Michael Dickinson	Bobbi-Jo Robin MacKay	N.H.	ME.
21	Sarah Jeanette	F	Robyn Wayne Frick	Cindy Jean Kyle	IL.	Mass.
21	Jocanna Beverly	F	Donald James Merrill	Judith Kay Abbott	N.H.	N.H.
24	Nicholas Ryan	M	Rodney Clark Mitton	Bonita Glenna Pickens	N.H.	N.H.
25	Casey Margaret	F	Frederick Murray Haag	Mary Jane Werner	CA.	IN.
26	Julie Anne	F	Thomas Gerard Cummings	Diane Ervin	Mass.	WA.
28	Eric Jesse Jr.	M	Eric Jesse Briggs Sr.	Dawn Tranee-Lynn Bartz	N.H.	CA.
28	Elijah Jon	M	Kurt Michael Chausse	Elizabeth Anne Cunningham	R.I.	IA.
29	Johnathan Philip	M	Scott Malcolm Stevenson	Marie Nora Bell	N.H.	Conn.
31	Jonathan Daniel	M	Douglas Arthur Wright	Lisa Renee Begin	N.H.	N.H.

Page 3. Births Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Birth Name of Child	Sex	Name of Father	Name (Maiden) of Mother	Birthplace of Father	Birthplace of Mother
April					
1 Bradley Dale II	M	Mark Carl Lufkin	Beth Lorraine Chase	N.H.	N.H.
13 David Edwin	M	Wesley Edwin Sweeney	Lori Ann Charette	N.H.	N.H.
14 Joseph Raymond	M	Randall Craig Delcamp	Bonнита Marie Crosier	PA.	MA.
14 Kiera Cheryl	F	Scott Todd Sauter	Cheryl Joan Beane	IL.	MA.
15 James Francis	M	Raymond Michael Rheame	Celeste Ann Martel	MA.	MA.
15 Christopher Ronald	M	David Laurier Roy	Julie Ann Watson	N.H.	N.H.
18 Brittany Lee	F	Duane Peter James Tocci	Melomy Ann Robinson	N.Y.	N.H.
24 Timothy William	M	Frederick William Englert	Anne Heather Clark	MD.	N.H.
24 David Alan Jr.	M	David Alan MacKay Sr.	Sarah Anne Armstrong	N.H.	MA.
25 Thomas Alexander	M	Steven Andrew Bean	Brigitte Bailey	N.H.	Germany
27 John Anderson II	M	John Anderson Bissell	Cynthia Barbara Hurd	VT.	Conn.
28 Sean Patrick	M	Warren Alan Nightingale	Peggi-Ann Bottazzi	N.H.	MA.
May					
1 Audrey Mae	F	Alan Wade Gagnon	Tabitha Sue Holbrook	MA.	N.H.
1 Amanda Michele	F	Jonathon Cortland Peterson	Teresa Doris Towle	MA.	N.H.
3 Ellie Jansen	F	John Alan Bartlett	Nancy Lee Hebert	N.H.	N.H.
4 Alexander Steven	M	Steven James Jordan	Dorothy Jane Corey	N.H.	N.H.
4 Danielle Lynn	F	Harvey James Paquin Sr.	Karen Anne Munnett	VT.	VT.
6 Dennis Michael	M	Dennis Edward Bousquet	Valerie Ann Brunell	VT.	VT.
8 Kyla Alyse	F	Todd Andrew Pillsbury	Sue Ellen Paula	N.H.	N.H.
10 Benson Edward	M	Jeffrey Benson Canfield	Kathleen Jane Smith	PA.	N.H.
10 Anson John Richard	M	Kevin John Richard Hastings	Tammy Ann Carbonneau	N.H.	N.H.
10 Elise Alexandra	F	Paul Kethman	Mary Elizabeth Knetge	N.Y.	N.Y.
16 Ryan Mcenrue	M	Louis Frederick Kiefer III	Jane Ann Mcenrue	N.Y.	VT.
17 Ira Peter	M	Peter Edgar Musty	Donna Elizabeth Waelter	N.H.	N.Y.
18 Scott Allen	M	Ralph Raymond Burlock II	Cynthia Lee Milliard	N.H.	ME.
19 Charles Robinson	M	David Johnson Truslow	Elizabeth Trumbull Robinson	N.Y.	VA.
20 Ashley Marie	F	Michael Allen Coburn	Diane Rosemary Sylvain	N.H.	VT.
21 Christopher Sean	M	Charles Dennis Ripley	Nancy Lea Hartshorn	FL.	N.H.
22 Melissa Bryn	F	Mark Francis Goulet	Sheila Marie Call	N.H.	N.H.

Page 4. Births Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Birth Name of Child	Sex	Name of Father	Name (Maiden) of Mother	Birthplace of Father	Birthplace of Mother
May Continued					
28 Jessica Lynn	F	Christopher Woodrow Crowe	Lea Marie Labreck	N.H.	MA.
29 Christopher Wayne	M	Kenneth Maxwell Hatch	Nathalie Norma Bills	MA.	Conn.
30 Max Cameron	M	Julien Renee Amsil	Lynn Gale Schwartz	England	N.Y.
30 Linnea Ellen	F	Nigel Manley	Ellen Gertrude Skonberg	Nigeria	N.H.
31 Joy Joanne	F	Michael Bertrand Turgeon	Joanne Elaine Biscoe	N.H.	MA.
June					
2 Aaron Smith	M	William Smith Wetherbee	Suzanne Joan Hastings	N.H.	MA.
2 Brittni Elizabeth	F	Christopher Adams Whipple	Heidi-Jo Sanborn	N.H.	N.H.
3 Kayleigh Su Fay	F	Dana Lee Haynes	Pamela Joy Gagnon	N.H.	N.H.
8 Gavin Dexter	M	Joseph Francis Miller	Marylou Dexter	MA.	MA.
9 Molly Carolyn Mary	F	Hugh Perry McLean	Norma Jean Grass	MA.	N.Y.
12 Christopher David	M	David Joseph Labrecque	Melinda Mae Ouellette	N.H.	N.H.
14 Zachary Brian	M	Brian Peter Beaudin	Donna Ann Ciarlegio	N.H.	Conn.
14 Jessica Lee	F	Donald Patrick Lefavre	Deborah Lindon Haslam	Vt.	Texas
18 Shaina Natasha	F	Gerard Alphonse Lepine	Mary Bernadette Connary	N.H.	N.H.
18 Jenna Ann	F	John Mark Orlen	Jenny Rebecca Resden	W.V.	N.H.
25 Tucker Brook	F	Jules Alan Kennett	Barbara Ann Dustin	N.H.	N.H.
26 Emalee Gretchen	M	Timothy Coddington Cowles	Kimberly Ann Stone	N.Y.	MA.
26 Ryan Thomas	F	Earl Michael Hoitt	Carrie Lee Winn	MO.	N.H.
29 Matthew Benjamin	M	Thomas Patrick Hughes	Deborah Renee Huddle	Conn.	MD.
30 Brieana Dee	F	Frank Elton Edmonds	Pamela Coe Lowe	Texas	Texas
July					
3 Lauren Marie	F	Duane Kenneth Glidden	Dawn Marie Dodge	Conn.	N.H.
3 Travis Wilson	M	Richard Alan Colbeth II	Maren Marie Bartzis	N.H.	N.Y.
6 Ariel Rene	F	Charles Farrel Miller	Melissa Lea Robinson	N.H.	N.H.
6 Cahaya	F	William Michael Champagne	Joan Leslie Bean	N.H.	N.H.
7 Jade Elizabeth	M	Rossaly Dan	Thach Lyda Vorng	Cambodia	Cambodia
8 Haley Brewster	F	James Dean Skinner	Lisa Loren Rogers	N.H.	N.H.
8 Briana Rae	F	James Basil Hamblin	Carolyn Agnes Carter	Ohio	N.Y.
8 William Christopher	M	Brian William Lennox	Kellie Anne Weeks	MA.	MA.
		Michael C. Shaheen	Kelly Anne Soper	MA.	MA.

Page 5. Births Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Birth Name of Child	Sex	Name of Father	Name (Maiden) of Mother	Birthplace of Father	Birthplace of Mother
July Continued					
6	M	Dana Alton Ward	Susan Marie Cain	MA.	MA.
12	M	Robert Allan Haase	Mary Ellen Glynn	N.Y.	MA.
13	M	Alec Frederick	Karen Ruth Ghioto	N.H.	FL.
14	M	Mitchell Scott	Marie Annette Colby	N.H.	N.H.
15	F	Moselle Elizabeth	Elvira E. Villena	N.J.	Philippines
15	F	Reiko Olivia	Raico Alena Anderson	Puerto Rico	MN.
16	F	Demi Ann	Karen Ann Hartwell	N.H.	N.H.
17	M	Stanwood Peter	Margaret Valerie Richardson	Conn.	R.I.
20	F	Cara Lynn	Christine Sabens	N.H.	Vt.
20	M	Caleb Martin	Jennifer Ruth Arlin	Vt.	N.H.
20	F	Alley Dale	Tami Sue Eaton	Vt.	VA.
22	F	Kailee Annemarie	Barbara Marie Huston	MA.	MA.
29	F	Natalie Anne	Jill Mary Cummings	N.J.	N.J.
30	F	Katelyn Marie	Daneen Marie Paye	Vt.	Conn.
31	M	Nicholas Lee	Maureen B. Gaughran	MA.	MA.
31	M	Eric John	Laurie Ann Bergeron	N.H.	Vt.
August					
1	F	Olivia Morgan	Suzanne Helena Vittorio	N.J.	N.Y.
3	M	Frank Dominic Jr.	Susan Pantig Balignasay	MA.	CA.
5	M	Peter Albert	Nancy Lee Welcome	N.H.	Vt.
5	F	Kate Alexandra	Linda Jean Hunter	MA.	N.Y.
9	F	Maegan Marie	Tina Rae Hooker	Vt.	Vt.
10	M	Jake Rene	Valerie Sue Anderson	N.H.	MA.
10	M	Eric Arthur	Jan Elizabeth Tillinghast	MA.	N.Y.
16	F	Leah Catherine	Stacey Jean Sullivan	MA.	MA.
20	M	Charles Richard	Tiffany Marie Charron	Vt.	Vt.
22	F	Alexa Zandra	Carolyn Mary Makris	N.H.	N.H.
22	F	Sandra Lynn	Monica Ann Gilman	W. Germany	N.H.
22	F	Amanda Leigh	Tammy Marie Towle	N.H.	N.H.
26	M	Jared Scott	Lisa Marie Paquette	N.H.	N.H.

Page 6. Births Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Birth Name of Child	Sex	Name of Father	Name (Maiden) of Mother	Birthplace of Father	Birthplace of Mother
August Continued					
26 Samuel Aaron	M	Steven David Tolley	Shannon Marie Otoole	Britain	MA.
29 Mikaila	F	Cable Phillips Horan	MaryJane Samson	FL.	MA.
30 Jessica Marie	F	Kurt Lewis Ruch	Ellen Marie Daigle	N.H.	N.H.
31 Hunter James	M	Paul James Beaudin II	Wendy Marie Barry	N.H.	MA.
September					
2 William Richard	M	David Richard Matthews	Wendy Jane Harrington	N.J.	N.H.
4 Joseph Gilman II	M	Joseph Gilman Bossie	Stacy Ann-Louise Wood	N.H.	MA.
5 Kayla Lynn	F	Paul Alan Tremblay	Kathy Lynn Bergeron	N.H.	N.H.
9 Steven Renald	M	Carl Edwin Blaisdell	Theresa Alice Ferland	N.H.	N.H.
11 Alex Edward	M	Philip Steven Atwood	Terry Dee Ross	N.H.	N.H.
14 Bonnie Dexter	F	Samuel Dyer III	Sherry Anne Irvine	MA.	VA.
14 Kelsey Elizabeth	F	John Edward Perreault II	Tina Elizabeth Wright	GA.	N.H.
16 Natalie Ann	F	Edson Schuyler Thomas Jr.	Deborah Jean Lewis	N.H.	MA.
18 Tyler Allen	M	Richard Peter Gaudette	Jennifer Jill Peabody	MA.	N.H.
20 Caleb Tillotson	M	Mark Tillotson Corliss	Lauren Ann Boucher	CA.	N.H.
24 Samantha Jean	F	Ralph Clinton Hudson Jr.	Virginia Elizabeth St. Marie	N.H.	Conn.
24 Timothy Josiah	M	Jeffrey David Osborn	Kelly Anne Viens	Conn.	Conn.
24 Katerina Marie	F	Emanuel M. Sourgiadakis	Connie Marie Santos	Greece	Brazil
25 Adam Thomas	M	Gene Arnold Smith Jr.	Elisa Ann Wood	Vt.	MA.
27 Jocelyn Beth	F	Darryl Keith Wood	Tammi Lee Austin	N.H.	N.H.
29 Andrew Kimball	M	John Otto Bruder	Connie Rae Bixby	N.J.	VT.
29 Joseph Russell	M	Russell Alfred Riendeau	Anne-Marie Lacoss	VT.	VT.
30 Brittany Lynn	F	Bruce Wagner Emmons	Marjorie Mary Whitcomb	N.H.	N.H.
30 Sarah Louise	F	Danial Wilfred Lavoie	Mary Louise Wilcox	N.H.	Conn.
October					
1 Miranda Kaye	F	Kevin Leo Greenwood	Trudy Ann Chase	VT.	VT.
4 Aaron Christopher	M	David Neil Stafford	Linda Lea Mcke	N.C.	VT.



Page 7. Births Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Birth Name of Child	Sex	Name of Father	Name (Maiden) of Mother	Birthplace of Father	Birthplace of Mother
October Continued					
6 Ariella Henderson	F	Stephen Henderson Coombs	Christine Knight	MA.	N.H.
6 Nicholas Michael	M	Michael John Foster	Kristi Lyn Hucksoill	N.H.	N.H.
11 Kylie Kathryn	F	Bryan Bruce Hadlock	Amy Kathryn Toney	N.H.	VT.
16 Hale John Beaton	M	Arthur John Fitzgerald	Andrea Marcia Estes	VT.	VT.
20 Taylore Jordan	F	Keith Eric Aussiker	Susan Marie Foster	VT.	VT.
21 Kayla Joyce	F	John Henry Cowdrey Jr.	Tina Marie Hopkins	N.H.	N.H.
21 Sarah Ann	F	John Henry Cowdrey Jr.	Tina Marie Hopkins	N.H.	N.H.
23 Johnathan Morais	M	Nathan Alden Coy	Denise Ayevedo Morais	N.H.	Brazil
27 Cynthia Marvelaine	F	Kenneth Peter Dangelo	Katherine Ann Walter	N.J.	N.H.
29 Benjamin Clark	M	Steven John Watson	Melanie Anne Kimball	VT.	FL.
November					
2 Deborah Jean	F	George Cushing Mudge Jr.	Suzanne Caron	Conn.	VT.
3 Olivia Lincoln	F	Joseph Cushing III	Catherine Louise Hayes	N.H.	ME.
3 Breanna Lynn	F	Joseph Michael Stewart	Angela Jean Bolton	R.I.	VT.
7 Adam James	M	Harold Walter Ramsay	Holly Jean Cunningham	N.H.	N.H.
8 Sarah Jean	F	Frank Clark Brooks	Cindy -Lou Ann Gonyer	N.H.	N.H.
8 Cole Michael	M	Michael Joseph Mock	Heidi Sue Golden	VT.	N.H.
8 Thomas Michael	M	Harold Douglas Tuttle	Martha Ann Tarte	N.Y.	N.H.
10 Michelle Kathleen	F	Michael Rene Bouffard	Jean Hall	VT.	VT.
10 Joanne Christine	F	Joseph Christopher Way	Cheryl Jean Couture	GA.	VT.
15 Christine Angela	F	Jerome Edward McGee	Wanda Louisa Barnard	N.H.	N.H.
17 Destinee Jodiene	F	James Sheffield Gilmore	Debra Jean Sweeney	FL.	N.H.
18 Kenneth O'Connor	M	Michael Robert Simons	Nancy Jean Hardie	N.J.	VT.
20 Kayleigh Nerissa	F	Jonathan Alan Ham	Tamra Ann Klepser	N.H.	MA.
20 Amanda Lynn	F	Richard Donald Lloyd	Jeneil Cora Rowell	N.H.	N.H.
21 Samantha Ann	F	Wilmer Mark Carle	Andrea Lea Welch	N.H.	ME.
26 Rachael Michelle	F	Daniel Lee Anderson	Barbara June Knight	N.Y.	VT.
27 Skyler Robert	M	Robert Joseph Bourque	Susan Marie Robitaille	N.H.	MA.
28 Ashley Diana	F	Elroy Kenneth Bailey II	Diana Lee Nelson	N.H.	VT.
28 Tyler Benjamin	M	Benjamin James Bean	Melissa Ann Woodburn	VT.	N.H.

Page 8. Births Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Birth Name of Child	Sex	Name of Father	Name (Maiden) of Mother	Birthplace of Father	Birthplace of Mother
November 29 Samantha Jean	F	Stephen George Burtchell	Carla Jean Tilton	ME.	ME.
December 5 Christopher George	M	Dennis Norman Cote	Katherine Ann Aldrich	N.H.	N.H.
7 Courtney Megan	F	John William Stillings	Michelle Claudine Goelz	N.H.	N.J.
7 Eric Stanley	M	Gordon James Weber	Jennifer Rae Corkins	N.Y.	N.H.
10 Mary Fiona Coombs	F	Bruce Leigh Quill	Mary Susan Coombs	Australia	MD.
11 Andrew Wayne	M	Richard Irving Goss Jr.	Michelle Marie Felch	N.H.	R.I.
12 Peter Michael	M	Daniel James Way	Lorna Marie Collins	N.H.	N.H.
13 Kyle Dale	M	Gary Ethan Fifield	Carrie Ellen Larrabee	VT.	VT.
14 Christine Stephanie	F	Joseph Francis Reed	Stephanie Janet Marie Hunt	MD.	N.H.
20 Noel Carol	F	Ralph Lee Maggio	Jo-Ann Carol Fazel	MD.	MA.
22 Breanna Ashley Marie	F	Brian Chesley Hurlbutt	Tricia Reeves Covell	N.H.	N.H.
31 Stephanie Nicole	F	John Latson Mackay	Shelley Grace Burgess	N.H.	N.H.

I hereby certify that the above is correct according to the best of my knowledge and belief.

Mrs. Faye V. White  
Town Clerk

Page 1. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
January				
5	William E. Bigelow Valerie V. Kimber	Littleton, N.H. Littleton, N.H.	John E. Bigelow Ruth L. Johnson Walter Kimber Jr.	Raymond J. Chaput Justice of the Peace Carroll, N.H.
13	Peter O. Lavoie Lisa H. Haney	Littleton, N.H. Littleton, N.H.	Gladis V. Lacy Robert P. Lavoie Madilyn Malenfant	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
20	Keith A. Tetreault Sherri L. Levering	Littleton, N.H. Littleton, N.H.	Glenn E. Haney Helen A. St. Cyr Russell Tetreault	Maureen A. Dexter Justice of the Peace Littleton, N.H.
27	Brian C. Baker Dianne M. Newell	Littleton, N.H. Littleton, N.H.	Wallace C. Baker Prudence A. Gray Hilton E. Newell	Nancy J. Marshall Justice of the Peace Northumberland, N.H.
27	Mark A. Young, Jr. Marie E. McConnell	Littleton, N.H. Littleton, N.H.	Doris M. Ball Mark Young, Sr. Katherine Peters Maurice Goulet	Deirdre Brousseau Minister Littleton, N.H.
February				
18	Emanuel M. Sourgiadakis Connie Marie Costa	Littleton, N.H. Littleton, N.H.	Mihail Sourgiadakis Ekaterini Koxaraki Antonio Azevedo Maria Goulart	Thomas H. Campbell Clergyman Littleton, N.H.

Page 2. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name, Residence and Official by whom Married
February Continued			
23	Bruce O. Roy	Williamsbury, Va.	George A. Roy Maureen A. Dexter
	Cynthia C. Erickson	Williamsbury, Va.	Patricia A. Childs Justice of the Peace Robert N. Paulin Littleton, N.H. Lorraine Lamontagne
March			
4	Stephen G. Burtchell	Littleton, N.H.	Donald Burtchell Maureen A. Dexter Justice of the Peace Zetta M. Taber Littleton, N.H. Elwin Tilton
	Carla J. Clemons	Littleton, N.H.	Jeannie Perry
9	Barney J. McGillan	Plymouth, Ct.	Keith McGillan Maureen A. Dexter Justice of the Peace Claudia Currier
	Cynthia A. Sage	Plymouth, Ct.	Russell E. Sage Littleton, N.H. Carol Kulesza
18	Johathan M. Orlen	Littleton, N.H.	Gerald Orlen Michael M. Ransmeier Justice of the Peace Irma Barron Lisbon, N.H. Lawrence Resden
	Jenny R. Resden	Littleton, N.H.	Deborah Elliott
April			
20	Paul G. Bemish	Littleton, N.H.	Ralph Bemish Joseph Klatka Ro. Cath. Priest Marion Dalaske
	Mary J. Cryans	Littleton, N.H.	William Cryans Littleton, N.H. Annie Maguire
21	Joseph A. DiStefano	Littleton, N.H.	Robert DiStefano Maureen A. Dexter Justice of the Peace Barbara Knowlton
	Maureen B. Grilli	Bethlehem, N.H.	Gerard Gaughran Littleton, N.H. Virginia F. Hauer
21	Courtland R. Quimby	Littleton, N.H.	Raymond Quimby Joseph Klatka Ro. Cath. Priest Georgia Murphy
	Irene C. Brodeau	Littleton, N.H.	Ludavic Drapeau Littleton, N.H. Alfredine Trembley

Page 3. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
April '28	Brian William Lennox Kellie Anne Weeks	Littleton, N.H. Littleton, N.H.	Robert W. Lennox Donna R. Tingley James Pereira Rose Anne Weeks	Deirdre Brousseau Priest Littleton, N.H.
May 5	Bruno Vittorio Rossi Rebecca M. Macaulay	Littleton, N.H. Littleton, N.H.	Dante A. Rossi Francesca Poli Austin M. Macaulay Myrtle Taylor	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
5	Henry P. Verret Tammy M. Towle	Littleton, N.H. Littleton, N.H.	Henry A. Verret Louise M. Lafrancious Lawrence E. Towle, Jr. Gail K. Brady	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
26	W. Douglas Renfroe Halina K. Gawel	Littleton, N.H. Littleton, N.H.	Walter D. Renfroe Mary M. Miller Ludwik Gawel	Mary Ann D. Parker Justice of the Peace Littleton, N.H.
26	Gordon J. Hartford Carlene Lynn Pageau	Littleton, N.H. Littleton, N.H.	Zofia Wiecezorek Robert Hartford Ardelle Baldic Robert D. Pageau Marguerite J. Sidney	Gary Rolph Pastor Woodstock, N.H.
June 3	John L. Foster, Jr. Tanya Betty Smith	Littleton, N.H. Littleton, N.H.	John L. Foster Shelia F. Hall Philip L. Smith, Sr. Betty J. Houghton	Susan B. Hoffman Minister Bethlehem, N.H.
8	Roger A. Bishop Camy H. Burgess	Littleton, N.H. Littleton, N.H.	Clayton B. Bishop Laura K. Keeler Claude Burgess Helen V. Pottle	Maureen A. Dexter Justice of the Peace Littleton, N.H.

Date of Marriage Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
June Continued 9	Todd D. Landry Pamela Sue Whitcomb	Littleton, N.H. Littleton, N.H.	Gerard Landry Jr. Nancy Smith Fred C. Whitcomb Nancy Dauphine	Thomas A. Golden Reverend Sugar Hill, N.H.
9	Jeffrey Scott MacKay Kelly Anne Alvarnaz	Littleton, N.H. Lisbon, N.H.	Kenneth MacKay Betty O'Neal Richard A. Alvarnaz Carolyn Lima	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
16	David A. Erlenbach Laura E. Davenport	Ft. Covington, N.Y. Ft. Covington, N.Y.	Peter J. Erlenbach Vivian Pentifallo David R. Davenport, Sr. Patricia E. Newman	Harriet M. Newman Clergy Kingston, N.H.
16	Errol Burl Nelson Tina Michelle Stillings	Littleton, N.H. Littleton, N.H.	Richard Lee Nelson Mildred R. Smith Glenn Stillings Marilyn Ann Corey	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
17	Nathan Alden Coy Denise-de-Azevedo-Morais	Littleton, N.H. Littleton, N.H.	Nathan Leo Coy Mary M. Chiounard Delile Morais Telezila-de-Morais	Maureen A. Dexter Justice of the Peace Littleton, N.H.
23	Eric William Brigham Vicki Ann Lacroix	Portland, Maine Littleton, N.H.	Harold L. Brigham Donna Higgins Joseph F. Lacroix Jeanette A. Guyer	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
30	Gerald C. Fenner Kelley Ann Pilotte	Littleton, N.H. Littleton, N.H.	Gerald Fenner Nancy C. Burgess David A. Pilotte Susan Lee Glines	Lyn McIntosh Reverend Franconia, N.H.

Page 5. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
July 7	Littleton, N.H. Richard I. Ray Joanna R. Andrews	Bethlehem, N.H. Littleton, N.H.	Stephen I. Ray Lorna M. Lewis Richard N. Andrews Laurel B. Bent	N. Wesley Haynes Reverend Clearwater, Fl.
14	Littleton, N.H. Mark Allan Day Crystal Lynn Corneliuss	Littleton, N.H. Littleton, N.H.	Ronald J. Day Emily Fry Kinne Allan R. Corneliuss Debbie Devins	John D. Corneliuss Ord. Meth. Minister Littleton, N.H.
21	Littleton, N.H. Rodney C. Leonard Deborah Lynn Locke	Littleton, N.H. Littleton, N.H.	Donald Leonard Ruth E. Winget Mark J. Selan Joyce M. McLean	Lissa Boissonneault Justice of the Peace Sugar Hill, N.H.
28	Littleton, N.H. Donald L. Johnson Lila Louise King	Littleton, N.H. Littleton, N.H.	Lester G. Johnson Doris I. Fisher Edwin G. Roberts Stella May Warren	Myrtle A. Ledoux Justice of the Peace Bethlehem, N.H.
28	Bethlehem, N.H. Gary Donald Morneau Heather MacDonald	Littleton, N.H. Littleton, N.H.	Robert T. Morneau Ruth L. Wheelock Alan W. MacDonald Marilyn Craigie	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
August 4	Alstead, N.H. Kevin Edmond Desautels Patricia Ann Edson	Littleton, N.H. Littleton, N.H.	Eddie S. Desautels Virginia G. Bancroft Edward A. Edson Elizabeth E. LaFountain	Concetta C. Ellis Justice of the Peace Keene, N.H.
11	Sugar Hill, N.H. Kevin Joel Sorrell Pamela Ann Mason	Littleton, N.H. Littleton, N.H.	William T. Sorrell Joyce E. Quimby Theodore Wayne Mason Carol Louise Clark	Thomas A. Golden Reverend Sugar Hill, N.H.

Page 6. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
August Continued 18	Littleton, N.H. Timothy James Dusik Denise Marie Tardiff	Littleton, N.H. Littleton, N.H.	Arkade P. Dusik Jean Lomash Davila P. Tardiff Marion B. Wells	Maureen A. Dexter Justice of the Peace Littleton, N.H.
25	Littleton, N.H. Earl Samuel Thompson Alberta L. Hitchcock	Littleton, N.H. Littleton, N.H.	Earl G. Thompson Jane H. Burgess Leon P. Hitchcock Doris M. Paye	Joseph Klatka Rom. Cath. Priest Littleton, N.H.
September 7	Littleton, N.H. Scott Peter Wigggett Jodie Christine Demma	Littleton, N.H. Littleton, N.H.	Floyd D. Wigggett Ann C. LaBrecque Charles J. Demma Halina K. Gawel	Perley A. Whipple, III Justice of the Peace Bethlehem, N.H.
8	Franconia, N.H. Christopher R. Marks Elizabeth K. Pence	Littleton, N.H. Littleton, N.H.	Paul J. Marks Francis A. Gore Herbert A. Pence, Jr. Judith H. Kerns	Paula Wolcott Reverend Franconia, N.H.
8	Littleton, N.H. Daniel E. Newcomb Lisa Ann Kirk	Littleton, N.H. Littleton, N.H.	Henry E. Newcomb Judith E. Hansen Gary Corbiere Polly Ann LaClair	Joseph Rinaldi Reverend Newbury, Vt.
20	Sugar Hill, N.H. Robert W. Tomlinson Beverly A. Dubey	Littleton, N.H. Littleton, N.H.	Philip W. Tomlinson Dorothy D. Holmquist David R. Berry Barbara L. Snelling	Thomas A. Golden Reverend Sugar Hill, N.H.
22	Littleton, N.H. Christopher S. Hopkins Sarah Ellen Lyons	No. Vassalboro, Me. No. Vassalboro, Me.	Alan M. Hopkins Argene L. Cilley Benton R. Lyons Patricia E. Sidney	Joseph Klatka Rom. Cath. Priest Littleton, N.H.



Page 7. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
<u>September Continued</u>				
22	Littleton, N.H. Richard H. Ross	Littleton, N.H.	Thomas F. Ross Alice V. Smith Thomas Kerr Marion Boland	Thomas C. Ross Justice of the Peace Littleton, N.H.
<u>October</u>				
7	Littleton, N.H. Stuart Allen Fitch	Littleton, N.H.	George E. Fitch Onyse L. Macia	John R. Young Justice of the Peace Concord, N.H.
12	Franconia, N.H. Daniel W. Spalding	Littleton, N.H.	Maurice W. Dickerman Sarah V. McElravy Wilber F. Spalding Charlotte Fenoff	Maureen A. Dexter Justice of the Peace Littleton, N.H.
13	Franconia, N.H. James D. Northrop	Littleton, N.H.	John A. Pryor Shirley M. Bartlett John H. Northrop, Jr. Donna Rae Ovitt	John A. Wright Rom. Cath. Priest Lisbon, N.H.
21	Littleton, N.H. Dean Alan Knapton	St. Johnsbury, Vt.	Reginald A. Fortin Virginia C. Cormier Kenneth S. Knapton, Jr. Joanne S. Steele Jeffrey L. Harvey Mary K. Stanley	Richard L. Weinberg, Jr. Justice of the Peace Woodsville, N.H.
<u>November</u>				
2	Littleton, N.H. Randall A. Bennett	Littleton, N.H.	Clinton Bennett Mabel Shallow Erwin F. Corey	Myrtle A. Ledoux Justice of the Peace Bethlehem, N.H.
9	Littleton, N.H. Robert Andrew Poulsen	Littleton, N.H.	Gwendolyn Riley Andrew W. Poulsen Greta I. Westin Arthur B. Twombly Edna Mary StHilaire	Thomas H. Campbell UCC Ord. Clergyman Littleton, N.H.

Page 8. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
November Continued				
20	Carroll, N.H. Edwin Jeffrey Shannon	Littleton, N.H.	Allan W. Carpenter Linda A. Davenport John H. Stueber	Raymond J. Chaput Justice of the Peace Twin Mtn., N.H.
30	Littleton, N.H. Jacquelynn S. Stueber Theodore D. Merchant	Littleton, N.H. Littleton, N.H.	Bittie S. Ducan James Merchant Rita M. LaBarge Edward Trahan	Maureen A. Dexter Justice of the Peace Littleton, N.H.
December				
15	Whitefield, N.H. Harold L. Pringle, Jr. Dawn Marie Lavigne	Littleton, N.H. Littleton, N.H.	Gertrude Deveau Harold L. Pringle, Sr. Lillian Faye Edon Hugh Smith Barbara Hall	Patti L. Hines Justice of the Peace Whitefield, N.H.
20	Littleton, N.H. Jeffrey L. Iax Lisa Marie Carmen	Littleton, N.H. Littleton, N.H.	Hilmar Iax Mary Ann Ohms Steven Carmen Angeline Landry	Raymond J. Chaput Justice of the Peace Twin Mtn., N.H.
24	Littleton, N.H. Shawn Patrick Newhook Linda Susan Kenison	Littleton, N.H. Littleton, N.H.	Arthur Frank Newhook Norma Knight Louis C. Biesterfeld Lorraine C. Frazier	Maureen A. Dexter Justice of the Peace Littleton, N.H.
27	Littleton, N.H. Donald Gerard Lariviere Pamela Marie Zappala	Richford, Vt. Richford, Vt.	Gerard A. Lariviere Madeleine M. Rouillard Joseph S. Zappala Beatrice A. Rajotte	Maureen A. Dexter Justice of the Peace Littleton, N.H.
29	Littleton, N.H. Per Hvid Tracy Edgar	Smyrna, Ga. Smyrna, Ga.	Jorgen Leo Rasmussen Alice Hvid Daniel G. Edgar Sharon K. Beagle	Thomas H. Campbell UCC Clergyman Littleton, N.H.

Page 9. Marriages Registered in the Town of Littleton, N.H. for the Year ending December 31, 1990.

Date of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Name of Parents	Name, Residence and Official by whom Married
December Continued				
29	Littleton, N.H. Anthony C. Stiles Tracy A. Lee	Littleton, N.H. Littleton, N.H.	Chester Stiles, Jr. Teresa E. Glode Victor T. Champagne Patricia A. Lee	Nancy J. Marshall Justice of the Peace Northumberland, N.H.
31	Lancaster, N.H. Patrick Joseph Stinehour Michelle Ellen Knapp	Littleton, N.H. Littleton, N.H.	Laurence M. Stinehour Phyllis Marie O'Brien Maynard Guy Knapp Bonnie Lee Gilbert	Richard W. Boyden Clergyman Lancaster, N.H.

I hereby certify that the above is correct according to the best of my knowledge and belief.

Mrs. Faye V. White  
Town Clerk

Page 1. Deaths Registered in Littleton, N.H. for the Year ending December 31, 1990.

Date of Death	Name & Surname of Deceased	YRS	Place of Birth	Name of Father	Maiden Name of Mother
January					
9	Forrest Franklin Smith	77	N.H.	Vernon Smith	Clara Wright
10	Leon J. Landry	72	N.H.	Peter Landry	Obeline Gionet
12	Margaret T. Timbury	61	MA.	Charles McConnell	Mary ----
17	Leo W. Martin	73	ME.	George Martin	Mary Foley
20	Sr. Agnes C. McElroy	87	VT.	William McElroy	Agnes Hayes
21	Richard S. Hastings	61	N.H.	Harold Hastings	Maria Stevens
23	Margaret G. Parker	88	N.H.	William Greene	Margaret Lynch
28	Lwirt Merton Gibbs	80	VT.	Clayton E. Gibbs	Grace M. Magoon
29	Claire N. Carleton	80	VT.	George Nichols	Kitt Smith
30	Josephine Young	91	R.I.	Anton Hasselbaum	Maria Richter
31	Wendell F. Stephenson	81	Ill.	Eugene Stephenson	Cyrena Stemple
February					
5	Dorothy Bewes Hunt	77	N.H.	George N. Hunt	Mattie Pearson
6	Nichol Donald Craigie	73	N.H.	Wilber Weston Craigie	Agnes Nicholson
9	Evelyn A. Allison	52	N.H.	Kenneth Ainsworth	Alice Wilson
12	Gordon William Rothney	78	Canada	Alex Rothney	Mary Ross
17	Jeffrey P. Kershaw	31	Minn.	Ralph J. Kershaw	Lois A. Johnson
20	Theodore D. Etchings	77	MA.	Dewitt F. Etchings	Galelia Nahas
25	Edward Everett Harvey, Jr.	76	MA.	Edward E. Harvey, Sr.	Mabel Golding
26	E. Joyce Sheedy	70	MA.	Arthur Twombly	Mae Adams
March					
1	Robin M. Santos	45	CA.	Elmer W. Olsen	Katherine Bibb
13	Sr. Carmelle J. Poutre	58	VT.	Alcide Poutre	Almeda Choquette
15	Collett Harold Knapp	81	VT.	Charles E. Knapp	Gertrude F. Taylor
22	Hildah Eda Bedard	80	N.H.	Earl Barrett	Maude Davison
April					
12	Wyllian G. Fenoff	86	N.H.	Clarence Chase	Hattie Gilman
19	Frances G. Schneider	59	Conn.	Frank George	Anna ----
21	Eleanor M. Brannon	75	N.H.	Wallace A. Martin	Winnie Hartford
28	Cecile B. Saucier	57	N.H.	George Brassard	Irene Lambert

Page 2. Deaths Registered in Littleton, N.H. for the Year ending December 31, 1990.

Date of Death	Name & Surname of Deceased	YRS	Place of Birth	Name of Father	Maiden Name of Mother
May					
7	John E. Sykes	88	PA.	John Sykes	Mary McElroy
19	Oscar Max Bonor	68	VT.	Howard M. Bonor	Flora Dickenson
23	Annette Rita Aldrich	56	N.H.	Joseph L. Laflamme	Celina Daigle
23	Lawrence R. Holmes	65	ME.	Rudolph R. Holmes	Beatrice Churchill
24	Carl E. Hunt	88	CT.	Clarence Hunt	Augusta Peterson
25	Abbott Lynn Ruggles	78	N.H.	Clyde Ruggles	Myrtle Coates
27	Lorraine Estella Fisher	66	VT.	John Griffin	Mona O'Neil
27	Ellen Iva Presby	77	N.H.	Dwight Reed	Addie Woods
27	Ernestine A. Raymond	81	ME.	Ramie Raymond	Victoria Roy
29	Phillip Harold Weymouth	64	N.H.	Harold Weymouth	Vera Cate
June					
1	Ibrey O. Gilbert	79	Canada	Wilfred L. Gilbert	Ida Osgood
2	Edward A. Hutton	61	N.Y.	Parker Hutton	Emma Kettlehodt
3	Edgar Dewey Root	92	MA.	Edgar E. Root	Edith E. Root
4	Irene C. Quimby	68	N.H.	Ludavie Drapeau	Alfreda Trombley
9	Henry C. LaBarre	44	N.H.	Carleton LaBarre	Shirley Stark
9	Alice Mabel Reid	86	England	Walter L. Brown	Maude Ellis
18*	Annie I. Cantin	67	VT.	James McHarg	Flora Keech
21	Wallace Eklon Jones	77	ME.	Percy Jones	Eva May Heald
July					
1	C. Arnold Fournier	74	N.H.	Dolor Fournier	Lena Knighton
1	Harriet W. Hinman	84	Canada	Henry Wilton	Martha Neil
10	Frederick M. Fitch	68	MA.	Unknown	Unknown
August					
6	Sherman H. Joslin	73	N.H.	Joseph S. Joslin	Marion Harrington
11	Irving Douglas Chase Jr.	56	N.H.	Irving D. Chase, Sr.	Dorothy Weatherbee
13	Robert Luxford	78	N.H.	Raymond Luxford	Emma Lemay
14	Teddy F. Heinemann	71	N.Y.	Hiram S. Foley	Bianche Doyle
15	Beatrice Laura Miles	85	N.H.	Victor Plante	Josephine Didvoir
19	Carol Harvey	47	MA.	James Sidelinker	Mildred Dulong

Page 3. Deaths Registered in Littleton, N.H. for the Year ending December 31, 1990.

Date of Death	Name & Surname of Deceased	YRS	Place of Birth	Name of Father	Maiden Name of Mother
August Continued					
20	Charles Willard Pike	79	VT.	John S. Pike	Flora Powers
24	Emily Frye Day	41	N.H.	George Kinne	Virginia Buckman
27	Herbert F. Upshall	82	Turkey	Ellis Upshall	Ersilia Christianovich
27	John C.D. Hening	60	N.H.	Crawford Dawes Hening	Evelyn Jelbert
September					
8	Hattie Howland	98	N.H.	Joseph Morse	Mary Corey
8	Wilbur M. Parker Sr.	85	Canada	Eugene Parker	Emma Louise Goodsell
10	Yvonne Emma Hartshorn	61	VT.	Sidney Collins	Aurora Vermette
12	Elizabeth G. Duguay	78	N.H.	Alfred Gardner	Francis Stockwell
19	Frances G. LeClair	74	N.H.	John W. Goode	Rose St. Lawrence
21	Bernard F. Bartlett	81	N.H.	William Bartlett	Eva Bemis
22	Kermit F. Hartwell, Sr.	75	VT.	Carl Hartwell	Elsie Committe
23	Megan Rae Goodbout	3	N.H.	Richard Goodbout, Jr.	Angela Conn
24	Lloyd R. Crawford	63	VT.	Carl Crawford	Alice Hartshorn
25	James Delahant	78	N.Y.	John Delahant	Maude Hotaling
October					
4	Alita M. Graham	86	N.H.	George Moore	Kate Martin
14	Rita H. Herzog	70	ME.	Emil Lebrun	Katherine Lavoie
15	Mary M. Frost	92	N.H.	John L. Hearatz	Lucy Stevenson
16	Albert Everett Conn	74	VT.	John Conn	Ida Paige
17	Ira E. Allen	77	N.H.	Harry Allen	Alice Simonds
November					
1	Velma A. Lucas	68	VT.	Bert Hood	Annie Crouse
6	Sr. Antoinette A. LaBonte	92	VT.	Augustin LaBonte	Marie Tetreault
8	Violet Rose Bond	93	England	Frank W. Hughes	Eliza J. Luke
12	Richard A. Bowles	85	N.H.	Hibbard Bowles	Mae -----
12	Katherine C. Gale	75	MA.	Stephen McNicol	Elizabeth Welch
12	Frances Roberts Stone	69	Canada	Gordon Roberts	Martha Raudell
15	Roland R. Rowe	90	MA.	Luther H. Rowe	Jennie Cutter

## NOTES

## NOTES



## NOTES

## NOTES



