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Annual Reports

Of The Selectmen And Other Town Officers of the Town of

ALSTEAD, NH



FOR THE YEAR ENDING DECEMBER 31

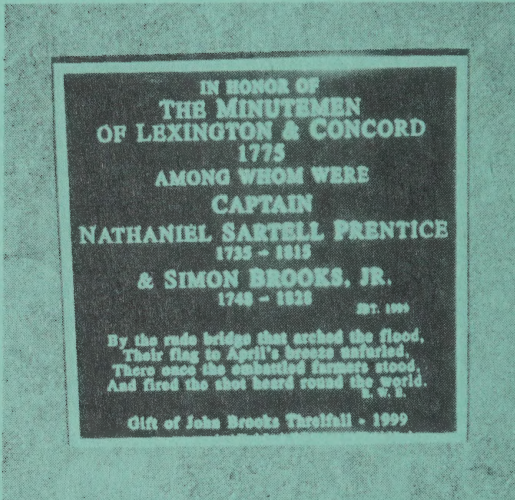
1999

TOWN MEETING

TUESDAY, MARCH 14, 2000

Dedication

This Annual Report is dedicated to all those from Alstead, who have served in the Military, past and present.



The Town of Alstead thanks John Brooks Threlfall of Madison, WI for his gift of the Minuteman Statue

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TOWN INFORMATION

Selectmen 835-2986 Meeting on Tuesdays, at 7:00 p.m.

Town Clerk-Tax Collector 835-2242

Hours: Monday thru Friday 8:00 AM - 4:00 PM

Planning Board - Second Monday of the month @ 7:30 p.m.

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

Zoning Officer: E. Dale Wilson 835-2231 evenings

Health Officer: James O'Brien 835-2349 evenings

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

Fire Department

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

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

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

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

Library Hours 835-6661

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

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

Transfer Station Hours 835-2425

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

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

Town Highway Garage 835-2428

TOWN OFFICIALS
1999

Russell L. Ramsey	Selectman	Term Expires 2000
Veronica C. Lafluer	Selectman	Term Expires 2001
James O'Brien	Selectman	Term Expires 2002
Stephen Blake	Moderator	Term Expires 2000
Gloria Seddon	Town Clerk/Tax Collector	Term Expires 2000
Tina Christie	Treasurer	Term Expires 2002
David Crosby	Road Agent	Term Expires 2000
Vacancy	Dog Constable	Term Expires 2000
Carroll Timer Hatch	Parks Commissioner	Term Expires 2000
Erwin Ward	Police Chief	Appointed
Glen Moore	Fire Chief	Appointed
Kim Kercewich	Forest Fire Warden	Appointed
H. Douglas Bays	Civil Defense Director	Appointed
Julia Cunniff	Librarian	Appointed
E. Dale Wilson	Zoning Officer	Appointed
James O'Brien	Health Officer	Appointed
Bruce A. Bellows	Trustee of Trust Funds	Term Expires 2000
Reginald Clark	Trustee of Trust Funds	Term Expires 2001
Marie Bender	Trustee of Trust Funds	Term Expires 2002
Carroll E. Hatch	Fire Commissioner	Term Expires 2000
H. Douglas Bays	Fire Commissioner	Term Expires 2001
James O'Brien	Fire Commissioner	Term Expires 2002
Suzette Langlois	Library Trustee	Term Expires 2000
Mary Lou Huffling	Library Trustee	Term Expires 2001
Almut Yakovleff	Library Trustee	Term Expires 2001
Bernard Cooper	Library Trustee	Term Expires 2002
Deborah Guerriere	Library Trustee	Term Expires 2002
Clifford Clark	Arch Pond Committee	Term Expires 2000
Howard Goss	Arch Pond Committee	Term Expires 2001
Ralph Lafluer	Arch Pond Committee	Term expires 2002
Marie King	Supervisor of Checklist	Term Expires 2000
Tina Christie	Supervisor of Checklist	Term Expires 2002
Molly Leonard	Supervisor of Checklist	Term Expires 2004

Ballot Clerks

Gertrude Putnam	Viola Hatch	Josephine Goss	David Leonard
Matt Saxton		Planning Board	Term Expires 2000
Rosemarie Caffrey		Planning Board	Term Expires 2000
Gloria Seddon		Ex-Officio Alternate	Term Expires 2000
Don Bascom		Planning Board	Term Expires 2001
Julie Steven		Planning Board	Term Expires 2001
Peter Rhoades		Planning Board	Term Expires 2002
Randall F. Rhoades		Planning Board	Term Expires 2002
Harold Binder		Zoning Board of Adjustment	Term Expires 2000
Matt Saxton		Zoning Board of Adjustment	Term Expires 2001
David Fiske		Zoning Board of Adjustment	Term Expires 2001
Richard Minard		Zoning Board of Adjustment	Term Expires 2001
Samuel Sutcliffe		Zoning Board of Adjustment	Term Expires 2001
Dorothy Walker	Maybell Still Memorial Building Comm.		Term Expires 2000
Howard L. Goss	Maybell Still Memorial Building Comm.		Term Expires 2001
Ralph Lafluer	Maybell Still Memorial Building Comm.		Term Expires 2002
Janis Hall-Fuller		Conservation Commission	Term Expires 2000
Howard Weeks		Conservation Commission	Term Expires 2002
Loretta Seibert		Conservation Commission	Term Expires 2002
Henry Moncrief		Conservation Commission	Term Expires 2002
Bruce Bellows		Cemetery Commission	Term Expires 2000
Reginald Clark		Cemetery Commission	Term Expires 2001
Marie Bender		Cemetery Commission	Term Expires 2002
Roberta Young		School Board Member Alstead Rep. Fall Mt. Consolidated School Officer	Term Expires 2001

STATE OF NEW HAMPSHIRE

TOWN OF ALSTEAD

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

You are hereby notified to meet at the municipal building in said Alstead on Wednesday, the 19th day of January, next at 7:00 p.m. for a public hearing on the proposed bond issue for 2000, operating budget and town meeting warrant.

The first session will be held on Tuesday, February 8th, 2000 at 7:00 p.m. at the Town Hall for the final explanation, discussion, or amendment, if necessary, of the articles on the warrant.

The final session of the annual Town Meeting will be held at the Town Hall on Tuesday the 14th day of March, 2000 for the election of town officers and for voting by ballot on all warrant articles. The polls will be open on Tuesday, March 14th, from 10:00 a.m. until 7:00 p.m.

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

Article 2: To see if the Town will vote to authorize the selectmen to enter into a five year purchase agreement at 5.10 % interest, for the purpose of purchasing a Fire truck for the Fire Department, and to raise and appropriate the sum of Forty Thousand Eight Hundred Sixty One Dollars (\$40,861) for the first year's payment for that purpose. The total purchase price of One Hundred Eighty Thousand Dollars (\$180,000). After the five year agreement the total cost to the town would be Two Hundred Four Thousand Three Hundred Four Dollars (\$204,304). The first years payment to come out of Surplus.

3/5 Majority Vote Required

This appropriation is in addition to Warrant Article # 5, the operating budget article. This appropriation will not result in extra taxation the first year.

Recommended by the Board of Selectmen

Article 3: To see if the Town will vote to raise and appropriate the sum of \$78,000 for the purpose of purchasing a new ambulance to replace the existing 1987 Ford ambulance currently in use. The truck will be paid for over 5 years at a fixed rate of 6.16% for a total payment of \$87,181.38. (By Petition)

3/5 Majority Vote Required

Not recommended by the Board of Selectmen

Article 4: To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purchasing of a reconditioned police cruiser and authorize the withdrawal of up to Five Thousand Five Hundred Dollars (\$5,500) from the Capital Reserve Fund created for that Purpose with the balance to come from general taxation.

Majority Vote required.

This appropriation is in addition to Warrant Article #5, the operating budget

Recommended by the Board of Selectmen

Article 5: Shall the Town of Alstead raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$867,551.00? Should this article be defeated, the operating budget shall be \$847,578.00, which is the same as last year, with certain adjustments required by previous action of the Town of Alstead or by law or the governing body may hold one special meeting. In accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Twenty Thousand Dollars (\$20,000) to be taken from current surplus to be applied to these expenditures.

a. Executive	\$ 37,650.00
b. Election, Registration & Vitals	26,000.00
c. Financial Administration	40,550.00
d. Legal Expense	17,000.00
e. Personnel Administration	75,500.00
f. Planning and Zoning	4,000.00
g. General Government Building	55,000.00
h. Cemeteries	3,500.00
i. Insurance	46,000.00
j. Advertising & Regional Assoc.	2,000.00
k. Fuel	15,000.00
l. Police	53,101.00
m. Ambulance	18,000.00
n. Fire and Forestry	49,250.00
o. Emergency Management	7,000.00
p. Communications	1,500.00
q. Highways and Streets	282,100.00
r. Street Lighting	10,000.00
s. Sanitation/Solid Waste	70,000.00
t. Pest/Animal Control	1,000.00
u. Health Agencies/Hospitals/Etc.	14,500.00
v. Welfare/Direct Assistance	5,000.00
w. Parks and Recreation	4,000.00
x. Library	19,000.00
y. Patriotic Purposes	500.00
z. Conservation Commission	400.00
aa. Interest on T.A.N.'s	<u>10,000.00</u>
TOTAL	<u>\$867,551.00</u>

Majority Vote required

Recommended by the Board of Selectmen

Article 6: To see if the Town will vote to raise and appropriate the sum of \$87,000.00 (Eighty Seven Thousand Dollars) for the purpose of paving the Walpole Valley Road from 12A to the Walpole Town Line and also putting on an apron of paving on the Mclean Road. (By Petition)

Majority Vote required

This appropriation is in addition to Warrant Article #5, the operating budget.

Recommended by the Board of Selectmen

Article 7: To see if the Town will vote to raise and appropriate the sum of \$30,000 to be placed in the existing capital reserve funds, \$10,000 for the Fire Department, \$10,000 for the Police Department and \$10,000 for the Highway Department for the purchasing of equipment.

Majority Vote required

This appropriation is in addition to Warrant Article #5, the operating budget

Recommended by the Board of Selectmen

Article 8: To see if the Town will vote to authorize the Board of Selectmen to institute the use of "Inventory of Personal Property" forms for the purpose of maintaining an inventory of property improvements and unlicensed/licensed animals.

Recommended by the Board of Selectmen

Article 9: To see if the Town will vote to send the following resolution to the New Hampshire General Court: "Resolved, New Hampshire's natural, cultural and historic resources in this town and throughout the state are worthy of protection and, therefore, the State of New Hampshire should establish and fund a permanent public/private partnership for voluntary conservation of these important resources."

Recommended by the Selectmen

Given under our hands and seals this 17th day of January, in the year of our Lord Two Thousand.

Russell L. Ramsey, Chairman

Veronica C. Lafluer

James O'Brien

A true copy of Warrant - Attest

Russell L. Ramsey, Chairman

Veronica C. Lafluer

James O'Brien

1. [illegible]	[illegible]	
2. [illegible]	[illegible]	
3. [illegible]	[illegible]	
4. [illegible]	[illegible]	
5. [illegible]	[illegible]	
6. [illegible]	[illegible]	
7. [illegible]	[illegible]	
8. [illegible]	[illegible]	
9. [illegible]	[illegible]	
10. [illegible]	[illegible]	
		<u>[illegible]</u>

**Articles Amended at the First Session
To be Voted on March 14th, 2000**

Article 2: To see if the Town will vote to authorize the selectmen to purchase a Fire Truck for the Fire Department and to raise and appropriate the sum of One Hundred Eighty Thousand Dollars (\$180,000) for that purpose. One Hundred Thousand Dollars (\$100,000) to be taken from surplus and Eighty Thousand (\$80,000) to be raised by taxes.

Majority Vote Required.

This appropriation is in addition to Warrant Article #5, the operating budget.

Recommended by the Board of Selectmen

Article 3: To see if the Town will vote to authorize the selectmen to enter into a long term lease/purchase for the purpose of purchasing a new ambulance to replace the existing 1987 Ford ambulance currently in use in the amount of Ninety One Thousand Eight Hundred Fourteen Dollars (\$91,814) payable over sixty (60) months at a rate of Nine Thousand One Hundred Eighty One Dollars (\$9,181) semi-annually and to raise and appropriate the sum of Eighteen Thousand Three Hundred Sixty Three Dollars (\$18,363) for the first year's payment for that purpose.

3/5 Majority Vote Required

This article is in addition to Warrant Article #5, the operating budget.

Recommended by the Board of Selectmen.

Article 4: To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purchasing of a reconditioned police cruiser. Five Thousand Dollars (\$5,000) to be taken from current surplus and with the balance to come from general taxation.

Majority Vote required.

This appropriation is in addition to Warrant Article #5, the operating budget.

Recommended by the Board of Selectmen

Article 5: Letter b, "Election, Registrations & Vitals" to increase to Twenty Seven Thousand Five Hundred (\$27,500) making the total budget \$869,051.00.

Article 7: To see if the Town will vote to raise and appropriate the sum of Thirty Thousand (\$30,000) to be placed in the existing capital reserve funds, \$20,000 for the Highway Department and \$10,000 Fire Department for the purchase of equipment. The \$30,000 to be taken from existing surplus.

This appropriation will not result in extra taxation.

Recommended by the Board of Selectmen.

1	2	3	4	5	6	7
ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32.3.V)	WARR. ART. #	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)

GENERAL GOVERNMENT

		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		37,650	38,238	37,650
4140-4149	Election, Reg. & Vital Statistics		25,750	20,498	26,000
4150-4151	Financial Administration		40,550	30,941	40,550
4152	Revaluation of Property				
4153	Legal Expense		15,000	23,931	17,000
4155-4159	Personnel Administration		75,500	75,758	75,500
4191-4193	Planning & Zoning		5,450	3,185	4,000
4194	General Government Buildings		52,650	52,757	55,000
4195	Cemeteries		3,500	3,500	3,500
4196	Insurance		46,000	42,602	46,000
4197	Advertising & Regional Assoc.		2,000	1,939	2,000
4199	FUEL Other General Government				1,500

PUBLIC SAFETY

		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police		53,101	47,937	53,101
4215-4219	Ambulance		16,568	18,359	18,000
4220-4229	Fire & FORESTRY		49,300	37,313	44,950
4240-4249	Building Inspection				
4290-4298	Emergency Management		7,400	7,192	7,000
4299	Other (Including Communications)				1,500

AIRPORT/AVIATION CENTER

		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations				

HIGHWAYS & STREETS

		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration		32,000	35,043	35,000
4312	Highways & Streets		240,900	240,795	247,000
4313	Bridges				
4316	Street Lighting		9,000	7,607	10,000
4319	Other				

SANITATION

		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration		20,150	30,228	20,150
4323	Solid Waste Collection				
4324	Solid Waste Disposal		39,850	39,001	49,850
4325	Solid Waste Clean-up				

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)

DEBT SERVICE cont.

4790-4799	Other Debt Service		17,559	17,739		
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CAPITAL OUTLAY

4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					

OPERATING TRANSFERS OUT

4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund					
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
SUBTOTAL 1			847,578	826,213	867,551	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

		1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR		
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
3120	Land Use Charge Taxes		2,000	8,080	2,000		
3180	Resident Taxes						
3185	Timber Taxes		15,000	23,628	15,000		
3186	Payment in Lieu of Taxes						
3189	Other Taxes						
3190	Interest & Penalties on Delinquent Taxes		40,000	75,696	40,000		
	Inventory Penalties						
	Excavation Tax (\$5.02 cents per cu yd)						
	Excavation Activity Tax						
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
3210	Business Licenses & Permits		1,500		1,000		
3220	Motor Vehicle Permit Fees		155,000	187,290	185,000		
3230	Building Permits						
3290	Other Licenses, Permits & Fees			2,471			
3311-3319	FROM FEDERAL GOVERNMENT						
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
3351	Shared Revenues		50,000	17,218	50,000		
3352	Meals & Rooms Tax Distribution		18,500	33,288	18,500		
3353	Highway Block Grant		67,544	67,545	67,544		
3354	Water Pollution Grant						
3355	Housing & Community Development						
3356	State & Federal Forest Land Reimbursement		4		4		
3357	Flood Control Reimbursement						
3359	Other (Including Railroad Tax)						
3379	FROM OTHER GOVERNMENTS			12,000	3,000		
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
3401-3406	Income from Departments		3,000	6,907	3,000		
3409	Other Charges						
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
3501	Sale of Municipal Property						
3502	Interest on Investments		6,000	7,349	6,000		
3503-3509	Other Langdon School Repayment		14,000				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSHING YEAR

INTERFUND OPERATING TRANSFERS IN

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		51,000	55,722	55,000
3916	From Trust & Agency Funds				

OTHER FINANCING SOURCES

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

3934	Proc. from Long Term Bonds & Notes				
	Amts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			493,548	500,882	446,648

****RUDGET SUMMARY****

SUBTOTAL 1 Appropriations Recommended (from page 4)	867,551
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	40,861
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	127,000
TOTAL Appropriations Recommended	1,035,539
Less: Amount of Estimated Revenues & Credits (from above, column 6)	446,648
Estimated Amount of Taxes to be Raised	588,891

INVENTORY OF PROPERTY VALUES

	<u>1998</u>	<u>1999</u>
Land	\$25,010,400	\$25,329,782
Buildings	\$53,249,700	\$53,733,600
Public Utilities		
Less Elderly & Blind Exemptions	- 42,000	- 40,000
Net Assessed Valuation	\$ 75,718,224	\$ 38,038,864
Taxes Committed to Tax Collector		
Town Property Taxes Assessed	\$ 2,515,359	\$ 1,893,738
Less War Service Credit	- 9,900	- 9,950
Net Property Tax Commitment	2,506,231	1,883,788
Tax Rate	33.22	25.22
Net School Appropriation	\$ 1,831,471	\$ 1,290,197
County Tax Assessment	161,208	181,634

SCHEDULE OF TOWN PROPERTY

Town Hall/Offices Furniture & Equipment	\$37,000
Library Furniture & Equipment	\$30,000
Police Dept. Furniture & Equipment	\$37,000
Fire Department Equipment	\$202,050
Park Equipment	\$8,000
Cemetery Equipment	\$7,000
Highway Department Equipment	\$368,000

**TOWN OF ALSTEAD
INVENTORY OF TOWN PROPERTY**

MAP	LOT	LAND VALUE	BUILDING VALUE	TOTAL VALUE	IDENTIFICATION/ LOCATION
10	08-0A	14,400.		14,400.	Parking lot across Vilas Pool
11	01	25,900.	119,200.	145,100.	Town Hall/Center Fire Station
11	22	28,800.	217,000.	245,800.	Shedd Porter Memorial Library
11	91	12,900.	15,600.	28,500.	Transfer Station
11	101	25,900.	70,200.	96,100.	Maybelle Still Historical Society Bldg.
11	130	6,400.		6,400.	Old Masonic Lot - entrance to Millot Green
11	135	25,200.	4,700.	29,900.	Millot Green park
18	8	16,000.		16,000.	Arch Pond
18	10	20,000.		20,000.	Arch Pond
18	11	20,000.		20,000.	Arch Pond
18	12	20,000.		20,000.	Arch Pond
18	13	20,000.		20,000.	Arch Pond
18	14	20,100.		20,100.	Arch Pond
18	15	20,100.		20,100.	Arch Pond
18	37	20,000.		20,000.	Arch Pond
18	42	80,000.		80,000.	Arch Pond
21	12	55,000.	118,400.	173,400	Highway Building
25	2	800.		800.	Off Hill Road
11	118	8,700.		8,700.	Pleasant St.
30	15	1,500.		1,500.	Warren Monument
30	22	57,600.		57,600.	Lake Warren Boat Landing (State controlled)
31	10A	4,800.		4,800.	West Side East Alstead Common
31	22	14,000.		14,000.	East Side East Alstead Common
34	19A	2,700.		2,700.	Shadowland lot
40	4C	1,500.		1,500.	Pratt Road turnaround
11	23	6,100.		6,100.	Parking area, corner Rte. 123 & River St.
11	134	25,000.	48,300.	73,300.	Spahr building
10	8	22,100.	257,300.	279,400.	Vilas Pool
61	1	94,900.		94,900.	Wellman Pond Conservation Area
31	18	6,700.	143,200.	149,900.	East Alstead Fire Station

1999 Annual Report
Alstead Board of Selectmen

The Alstead Board of Selectmen organized for the 1999 year appointing Russell L. Ramsey as Chairman. Presently your Board consists of Russell L. Ramsey, Veronica C. Lafluer and James O'Brien.

Many issues were brought before the Board at their regular Tuesday weekly meetings at 7:00 PM. If you wish to present an issue at a Selectmen's meeting, we recommend you call the Selectmen's Office at 835-2986 to set up a time. However these meetings are public meetings and anyone can attend.

In July of 1999 Officer Ernest Bashaw resigned from the Alstead Police Department. In February of 2000, Ken Miller of Arizona was hired for the full time police officer position. He will be starting the end of February or beginning of March 2000. Ken has a wife and three children. Having lived in this area previously, they are anxious to get back here.

More progress has been made with the implementation of 9-1-1. A work crew has been in Alstead since November working on the numbering of the houses in town. Hopefully everything will be finished by April including the maps.

The problems between DES and Vilas Pool have been solved. In September the road to the island was taken out to resolve the problem. Since that time we have heard nothing from DES.

The litigation over the revaluation of taxable property has been settled with the insurance company. The Town received a check for \$27,500 from Arcadia Insurance Co. However, we have told the Town Attorney to pursue the matter further and try to recoup any other money possible.

In July we moved from the old office building into the newly renovated Municipal Building on Mechanic Street formerly known as the Spahr Building. Unfortunately it cost more than the \$51,000 raised at the 1998 Town Meeting but it's ninety five per cent complete. The upstairs is totally completed. The Boiler room and storage area for the custodian downstairs needs to be completed and a roof entrance needs to be put over the downstairs exit doors. All who work here are very thankful for the new spacious rooms and nice surrounding. Come on in and see how nice it is. The Community can be proud for such a nice office. Also we want to thank John Brooks Threfall for donating the Minuteman Statue in front of the building in memory of Nathaniel Sartell Prentice and Simon Brooks, Jr. two men from Alstead. Mr. Threfall is a descendant of Simon Brooks.

In March the Secretary to the Selectmen left. The Treasurer, Tina Christie covered the position until the end of April when Linda Christie was hired. We wish to thank Tina for her help and want to welcome Linda.

At this time we would like to thank all of the Alstead town employees, boards, committees and citizens who have contributed in any way to the operation of the town. Without their help the Town of Alstead would not be what it is today.

Alstead Board of Selectmen

Russell L. Ramsey, Chairman
Veronica C. Lafluer
James O'Brien

TOWN OF ALSTEAD,
NEW HAMPSHIRE

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 1999

TOWN OF ALSTEAD, NEW HAMPSHIRE

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TOWN OF ALSTEAD, NEW HAMPSHIRE

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the Town of Alstead as of and for the year ended December 31, 1999 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

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

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Alstead, as of December 31, 1999, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

The Unaudited Supplementary Information on page 20 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Town of Alstead is or will become year 2000 compliant, the Town of Alstead's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Town of Alstead does business are or will become year 2000 compliant.

*Town of Alstead
Independent Auditor's Report*

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Alstead taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents and the other supplementary information labeled Schedules I and II in the table of contents are presented for purposes of additional analysis and are not required parts of the general purpose financial statements of the Town of Alstead. In addition, the information included in the summary of principal and income of the Trust Funds presented as Schedule II is prepared on the cash basis which is a comprehensive basis of accounting other than generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 19, 2000

*Plodzik & Sanderson
Professional Association*

GENERAL PURPOSE FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types
December 31, 1999

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Types</u>	<u>Total</u> <u>(Memorandum</u>
ASSETS	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Trust and</u> <u>Agency</u>	<u>Only)</u>
<u>Assets</u>				
Cash and Equivalents	\$ 527,522	\$ 60,558	\$ 1,930	\$ 590,010
Investments			494,118	494,118
<u>Receivables (Net of</u>				
<u>Allowance For Uncollectible)</u>				
Taxes	337,714			337,714
Accounts		689		689
Special Assessments - Current	569			569
Special Assessments - Noncurrent	2,551			2,551
Interfund Receivable		24,062	537,582	561,644
Prepaid Items	<u>4,840</u>			<u>4,840</u>
TOTAL ASSETS	<u>\$ 873,196</u>	<u>\$ 85,309</u>	<u>\$ 1,033,630</u>	<u>\$ 1,992,135</u>
<u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 10,099	\$	\$	\$ 10,099
Accrued Payroll and Benefits	4,078			4,078
Intergovernmental Payable			538,188	538,188
Interfund Payable	561,644			561,644
Deferred Revenue	<u>2,551</u>			<u>2,551</u>
Total Liabilities	<u>578,372</u>		<u>538,188</u>	<u>1,116,560</u>
<u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments			376,810	376,810
Reserved For Special Purposes			118,632	118,632
<u>Unreserved</u>				
Designated For Special Purposes		85,309		85,309
Designated For Contingency	18,274			18,274
Undesignated	<u>276,550</u>			<u>276,550</u>
Total Equity	<u>294,824</u>	<u>85,309</u>	<u>492,442</u>	<u>875,575</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 873,196</u>	<u>\$ 85,309</u>	<u>\$ 1,033,630</u>	<u>\$ 1,992,135</u>

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

EXHIBIT B
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1999

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Type</u>	Total (Memorandum Only)
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Expendable</u> <u>Trust</u>	
Revenues				
Taxes	\$ 528,222	\$	\$	\$ 528,222
Licenses and Permits	192,114			192,114
Intergovernmental	129,105			129,105
Charges for Services	6,280	7,151		13,431
Miscellaneous	99,331	35,457	4,969	139,757
Other Financing Sources				
Operating Transfers In	<u>55,722</u>	<u>10,122</u>	<u> </u>	<u>65,844</u>
Total Revenues and				
Other Financing Sources	<u>1,010,774</u>	<u>52,730</u>	<u>4,969</u>	<u>1,068,473</u>
Expenditures				
Current				
General Government	290,098			290,098
Public Safety	115,145			115,145
Highways and Streets	287,479			287,479
Sanitation	70,429	78		70,507
Health	12,559			12,559
Welfare	2,214			2,214
Culture and Recreation	5,458	43,586		49,044
Conservation	367	1,525		1,892
Debt Service	24,743			24,743
Capital Outlay	189,967			189,967
Other Financing Uses				
Operating Transfers Out	<u>9,000</u>	<u> </u>	<u>55,722</u>	<u>64,722</u>
Total Expenditures and				
Other Financing Uses	<u>1,007,459</u>	<u>45,189</u>	<u>55,722</u>	<u>1,108,370</u>
Excess (Deficiency) of Revenues				
and Other Financing Sources				
Over (Under) Expenditures				
and Other Financing Uses				
	3,315	7,541	(50,753)	(39,897)
Fund Balances - January 1				
	<u>291,509</u>	<u>77,768</u>	<u>127,480</u>	<u>496,757</u>
Fund Balances - December 31				
	<u>\$ 294,824</u>	<u>\$ 85,309</u>	<u>\$ 76,727</u>	<u>\$ 456,860</u>

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

EXHIBIT C
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1999

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$ 477,037	\$ 528,222	\$ 51,185
Licenses and Permits	164,000	192,114	28,114
Intergovernmental	116,719	128,689	11,970
Charges for Services	6,000	6,280	280
Miscellaneous	95,822	99,331	3,509
<u>Other Financing Sources</u>			
Operating Transfers In	<u>51,000</u>	<u>55,722</u>	<u>4,722</u>
<u>Total Revenues and Other Financing Sources</u>	<u>910,578</u>	<u>1,010,358</u>	<u>99,780</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	304,050	290,098	13,952
Public Safety	126,369	114,729	11,640
Highways and Streets	284,000	287,479	(3,479)
Sanitation	60,000	70,429	(10,429)
Health	14,900	12,559	2,341
Welfare	7,000	2,214	4,786
Culture and Recreation	14,200	5,458	8,742
Conservation	500	367	133
Debt Service	27,559	24,743	2,816
Capital Outlay	148,000	186,535	(38,535)
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>9,000</u>	<u>9,000</u>	<u>—</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>995,578</u>	<u>1,003,611</u>	<u>(8,033)</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	<u>\$ (85,000)</u>	6,747	<u>\$ 91,747</u>
<u>Increase in Reserved Fund Balances</u>		(18,274)	
<u>Unreserved Fund Balances - January 1</u>		<u>288,077</u>	
<u>Unreserved Fund Balances - December 31</u>		<u>\$ 276,550</u>	

Annually Budgeted Special Revenue Fund			Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 477,037	\$ 528,222	\$ 51,185
			164,000	192,114	28,114
			116,719	128,689	11,970
			6,000	6,280	280
	14,265	14,265	95,822	113,596	17,774
<u>9.000</u>	<u>10.122</u>	<u>1.122</u>	<u>60.000</u>	<u>65.844</u>	<u>5.844</u>
<u>9.000</u>	<u>24.387</u>	<u>15.387</u>	<u>919.578</u>	<u>1.034.745</u>	<u>115.167</u>
			304,050	290,098	13,952
			126,369	114,729	11,640
			284,000	287,479	(3,479)
			60,000	70,429	(10,429)
			14,900	12,559	2,341
			7,000	2,214	4,786
9,000	19,932	(10,932)	23,200	25,390	(2,190)
			500	367	133
			27,559	24,743	2,816
			148,000	186,535	(38,535)
<u> </u>	<u> </u>	<u> </u>	<u>9.000</u>	<u>9.000</u>	<u> </u>
<u>9.000</u>	<u>19.932</u>	<u>(10.932)</u>	<u>1.004.578</u>	<u>1.023.543</u>	<u>(18.965)</u>
<u>\$ -0-</u>	4,455	<u>\$ 4,455</u>	<u>\$ (85.000)</u>	11,202	<u>\$ 96.202</u>
				(18,274)	
	<u>25.184</u>			<u>313.261</u>	
	<u>\$ 29,639</u>			<u>\$ 306.189</u>	

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

EXHIBIT D
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1999

<u>Operating Revenues</u>	
New Funds	\$ 1,100
Interest and Dividends	10,054
Net Increase in Fair Value	<u>12,369</u>
<u>Total Operating Revenues</u>	<u>23,523</u>
<u>Operating Expenses</u>	
Trust Income Distributions	5,473
Transfers Out to Other Funds	<u>1,122</u>
<u>Total Operating Expenses</u>	<u>6,595</u>
<u>Operating Income</u>	16,928
<u>Fund Balance - January 1</u>	<u>401,787</u>
<u>Fund Balance - December 31</u>	<u>\$ 418,715</u>

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

EXHIBIT E
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1999

<u>Cash Flows From Operating Activities</u>	
Cash Received for Interest and Dividends	\$ 10,054
Cash Received for New Funds	1,100
Cash Paid as Trust Income Distributions	(5,475)
Cash Paid to Other Funds	<u>(1,122)</u>
<u>Net Cash Provided by Operating Activities</u>	4,557
<u>Cash Flows From Investing Activities</u>	
Net Purchase of Investment Securities	<u>(4,364)</u>
<u>Net Increase in Cash</u>	193
<u>Cash - January 1</u>	<u>1,737</u>
<u>Cash - December 31</u>	<u>\$ 1,930</u>

*Reconciliation of Operating Income
to Net Cash Provided by Operating Activities*

<u>Operating Income</u>	<u>\$ 16,928</u>
<u>Adjustments to Reconcile Operating Income to Net</u>	
<u>Cash Provided by Operating Activities</u>	
Net Increase in Fair Value	(12,369)
Decrease in Intergovernmental Payable	<u>(2)</u>
<u>Total Adjustments</u>	<u>(12,371)</u>
<u>Net Cash Provided by Operating Activities</u>	<u>\$ 4,557</u>

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

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town 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. Financial Reporting Entity

The Town of Alstead, New Hampshire, is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Alstead (primary government). Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Fiduciary Fund Types

Trust and Agency Funds - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Account Groups

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

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Assets Account Group for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain such 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.

C. Measurement Focus/Basis of Accounting

Governmental, Expendable Trust and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and most miscellaneous revenues are recorded when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for prepayments, debt service, and other long-term obligations, which are recognized when due.

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

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and Shedd Porter Memorial Library Funds. Except as reconciled on the following page, budgets are adopted on a basis consistent with generally accepted accounting principles.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

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

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1999, \$85,000 of the beginning General Fund fund balance was applied for this purpose.

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

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

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$ 1,003,611	\$ 19,932
<u>Adjustments</u>		
<u>Basis Difference</u>		
Encumbrances - December 31, 1998	3,432	
Retirement Contributions Paid by State of New Hampshire	416	
<u>Entity Difference</u>		
<u>Unbudgeted Funds</u>		
Arch Pond Committee		60
Vilas Pool		23,594
Conservation Commission		1,525
Transfer Station		78
	<hr/>	<hr/>
Per Exhibit B (GAAP Basis)	<u>\$ 1,007,459</u>	<u>\$ 45,189</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

E. Assets, Liabilities and Fund Equity

Cash, Cash Equivalents and Investments

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

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

State statutes authorize the Treasurer, with the approval of the selectmen, to invest excess funds in obligations of the United States government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits, certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State Treasurer. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the Banking Commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

The Town participates in the New Hampshire Public Deposit Investment Pool established in accordance with RSA 383:22-24. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks. Under the terms of GASB Statement #31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Pool is considered to be a 2a7-like pool which means that it has a policy that it will, and does operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. This rule allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets in computing share prices if certain conditions are met. Therefore, the Town reports its investment in the Pool at amortized cost which would equal the Pool's share price.

Other investments are stated at fair value as of the balance sheet date. The fair value is based on the quoted market price at year end.

The Trustees of Trust Funds file annual reports with the New Hampshire Attorney General.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Receivables

Receivables have been recorded for the following:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, an allowance has been established for any taxes where there is a doubt as to collection. In addition, a portion of the current uncollected balance for which there is a potential of abatement and/or tax deedings has also been included in the allowance. This allowance totals \$37,861 at December 31, 1999.

Interpretation No. 5 of the Governmental Accounting Standards Board which interprets Statement 1 and an amendment of Interpretation 3 of the National Council on Governmental Accounting (NCGA), *Property Tax Revenue Recognition in Governmental Funds*, requires that property taxes not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period are not considered *available* and therefore, do not meet the criteria to be considered revenue under the modified accrual basis of accounting. The Town has consistently recorded the property tax revenue when levied without deferral since it believes that the receivable that is not reserved will be collected soon enough to be used to pay the liabilities as they become due.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

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

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

Compensated Absences - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences accumulate and are recorded as expenditures when they are paid.

Fund Equity

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

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

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

Unreserved Fund Balances

The portion of unreserved fund balance for which management has specific plans is shown as designated. The following designations are used by the Town:

Designated for Special Purposes - is used to account for the unencumbered balances of Special Revenue Funds.

Designated for Contingency - is used to account for potential abatements or adjustments of property tax accounts for which revenue has previously been recorded.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types are presented for analytical purposes only. The summations include fund types that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Under the provisions of the Municipal Budget Law, the Town cannot expend in excess of its total budgeted appropriations unless approval is secured from the State Department of Revenue Administration. During 1999, the Town exceeded its total budgeted appropriations by \$18,965 as disclosed on Exhibit C, or as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Budgetary Appropriations (Note 1-D)	\$ 995,578	\$ 9,000
Budgetary Expenditures	<u>(1,003,611)</u>	<u>(19,932)</u>
Net Overdraft of Budgetary Appropriations	<u>\$ (8,033)</u>	<u>\$ (10,932)</u>

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

NOTE 3 - ASSETS

A. Cash and Equivalents

The Town maintains a common bank account in which the cash balances of the General and Transfer Station Funds are maintained. The common bank account is used for receipts and disbursements relating to both of these funds. All time deposits are the property of the General Fund.

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

Category 1 Includes deposits that are insured (Federal Deposit Insurance Corporation).

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

Category			Total	
<u>1</u>	<u>2</u>	<u>3</u>	Bank Balance	Carrying Value
<u>\$ 152,524</u>	<u>\$ -0-</u>	<u>\$ 369,567</u>	<u>\$ 522,091</u>	<u>\$ 590,010</u>

B. Investments

Investments made by the Town are summarized as follows:

	Fair Value
Mutual Funds	\$ 164,026
New Hampshire Public Deposit Investment Pool	<u>330,092</u>
Total Investments	<u>\$ 494,118</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1999, upon which the 1999 property tax levy was based is:

State Education Tax	\$ 74,059,482
All Other Taxes	\$ 75,467,182

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days. The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

In connection with the setting of the tax rate, Town Officials with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Fall Mountain Regional School District and Cheshire County, which are remitted as required by law. The taxes collected for these other entities are recorded in an Agency Fund. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate and amounts assessed for the year ended December 31, 1999, were as follows:

	Tax Rate	Property Taxes Assessed
Municipal Portion	\$ 5.61	\$ 423,875
<u>School Portion</u>		
Local	10.45	788,270
State of New Hampshire	6.78	501,927
County Portion	2.38	<u>179,666</u>
<u>Total Property Taxes Assessed</u>		<u>\$ 1,893,738</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town. During the current fiscal year, the Tax Collector placed a lien on June 7 for all uncollected 1998 property taxes.

Taxes receivable at December 31, 1999, are as follows:

<u>Property</u>	
Levy of 1999	\$ 181,853
Levy of 1998	256
<u>Unredeemed (under tax lien)</u>	
Levy of 1998	96,461
Levy of 1997	78,424
Levy of 1996	5,240
Levy of 1995	11,083
Land Use Change	1,850
Yield	408
Less: Allowance for estimated uncollectible taxes	<u>(37,861)</u>
<u>Net Taxes Receivable</u>	<u>\$ 337,714</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

D. Other Receivables

Other receivables as of December 31, 1999, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Accounts	\$	\$ 1,119	\$ 1,119
<u>Special Assessments</u>			
Current	569		569
Noncurrent	2,551		2,551
Allowance for Uncollectible Amounts	<u> </u>	<u>(430)</u>	<u>(430)</u>
<u>Net Total Receivables</u>	<u>\$ 3,120</u>	<u>\$ 689</u>	<u>\$ 3,809</u>

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1999 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$ 561,644
<u>Special Revenue Fund</u>		
Transfer Station	24,062	
<u>Agency Fund</u>	<u>537,582</u>	<u> </u>
Totals	<u>\$ 561,644</u>	<u>\$ 561,644</u>

NOTE 4 - LIABILITIES

Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1999:

	<u>Capital Leases Payable</u>
<i>General Long-Term Debt</i>	
<i>Account Group</i>	
Balance, Beginning of Year	\$ 16,565
Retired	<u>(16,565)</u>
Balance, End of Year	<u>\$ -0-</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

NOTE 5 - OTHER INFORMATION

A. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 1999, the Town was a member of the Compensation Funds of New Hampshire - Workers' Compensation Division. This organization is considered a public entity risk pool, currently operating as a common risk management and insurance program for member towns and cities.

Compensation Funds of New Hampshire - Workers' Compensation Division is a Trust organized to provide statutory workers' compensation and employer's liability self-insurance coverage to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Division, the Town of Alstead shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage run from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,350,000. The program includes a Loss Fund from which is paid up to \$350,000 for each and every covered claim.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

B. Defined Benefit Pension Plan

Plan Description and Provisions

The Town of Alstead participates in the New Hampshire Retirement System (The System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Police officers are required to contribute 9.3% of gross earnings. For the period January 1 through June 30, 1999, the Town contributed 3.69% for police officers. From July 1 through December 31, 1999, the rate was 4.93% for police officers. The contribution requirements for the Town of Alstead for the years 1997, 1998, and 1999 were \$919, \$789 and \$836, respectively, which were paid in full in each year.

The State of New Hampshire funds 35% of employer costs for police officers employed by the Town. GASB Statement 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires this amount to be reported as a revenue and expenditure in the Town's financial statements. This amount \$416 has been included on Exhibit B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds and is reconciled to the budgetary expenditures in Note 1D.

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

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

NOTE 7 - PRIVATE TRUST FUNDS

The Charles N. Vilas Trust is a private trust which benefits the Town and the Fall Mountain Regional School District. The Chittenden Bank is the Trustee for the Vilas Trust. The market value of the assets held by the Charles N. Vilas Trust at December 31, 1999 is \$3,144,186.

UNAUDITED SUPPLEMENTARY INFORMATION

TOWN OF ALSTEAD, NEW HAMPSHIRE
UNAUDITED SUPPLEMENTARY INFORMATION
DECEMBER 31, 1999

The year 2000 issue is the result of problems and shortcomings in computer systems and equipment that have the potential to adversely affect operations beyond the year 1999. Basically, the problem is attributed to the shortsightedness of programmers who eliminated the first two digits in writing the year in computer programs. This could cause a system to either process inaccurately or to shut down altogether. Another factor that may affect systems is the leap year calculation for the year 2000. Generally accepted accounting principles require that the Town of Alstead disclose its status relative to the year 2000 anticipated computer problems. To this end, the Governmental Accounting Standards Board has described four stages that governmental entities should pass through in order to become year 2000 compliant. These stages are:

Awareness Stage - Where a budget and project plan for dealing with the year 2000 issue is developed.

Assessment Stage - When the entity actually begins to review and identify all of its systems and components. The organization may either review all system components for year 2000 compliance or identify through a risk analysis, only those that are mission-critical and evaluate those for compliance.

Remediation Stage - When changes are actually made to systems and equipment. This stage deals primarily with the technical issues of converting or switching systems.

Validation/Testing Stage - When the entity actually validates and tests the changes made during the conversion. If the testing indicates problems, the tested area needs to be corrected and retested.

Year 2000 compliance is an issue for the financial reporting system of the Town of Alstead. As of December 31, 1999, management believes it has completed all stages. No separately identifiable dollar amount has been spent to make the Town's systems year 2000 compliant.

SUPPLEMENTAL SCHEDULES

SCHEDULE A-1
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1999

REVENUES	Estimated	Actual	Over (Under) Estimate
<u>Taxes</u>			
Property	\$ 388,967	\$ 419,788	\$ 30,821
Land Use Change	6,570	8,420	1,850
Yield	21,500	24,036	2,536
Interest and Penalties on Taxes	<u>60,000</u>	<u>75,978</u>	<u>15,978</u>
Total Taxes	<u>477,037</u>	<u>528,222</u>	<u>51,185</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	160,000	187,647	27,647
Other	<u>4,000</u>	<u>4,467</u>	<u>467</u>
Total Licenses and Permits	<u>164,000</u>	<u>192,114</u>	<u>28,114</u>
<u>Intergovernmental</u>			
<u>State</u>			
Shared Revenue Block Grant	15,280	15,250	(30)
Meals and Rooms Distribution	33,288	33,288	
Highway Block Grant	67,545	67,545	
State and Federal Forest Land Reimbursement	2	606	604
Other	<u>604</u>	<u>12,000</u>	<u>11,396</u>
Total Intergovernmental	<u>116,719</u>	<u>128,689</u>	<u>11,970</u>
<u>Charges For Services</u>			
Income From Departments	<u>6,000</u>	<u>6,280</u>	<u>280</u>
<u>Miscellaneous</u>			
Special Assessments	3,600	2,551	(1,049)
Sale of Municipal Property		325	325
Interest on Investments	4,000	4,558	558
Insurance Dividends and Reimbursements	32,222	27,502	(4,720)
Vilas Trust	<u>56,000</u>	<u>64,395</u>	<u>8,395</u>
Total Miscellaneous	<u>95,822</u>	<u>99,331</u>	<u>3,509</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Trust Funds</u>			
Capital Reserve	<u>51,000</u>	<u>55,722</u>	<u>4,722</u>
<u>Total Revenues and Other Financing Sources</u>	910,578	<u>\$ 1,010,358</u>	<u>\$ 99,780</u>
<u>Unreserved Fund Balance Used To Reduce Tax Rate</u>	<u>85,000</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 995,578</u>		

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE A-2
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1999

	Encumbered From 1998	Appropriations 1999	Expenditures Net of Refunds	(Over) Under Budget
Current				
<u>General Government</u>				
Executive	\$	\$ 37,650	\$ 38,161	\$ (511)
Election, Registration, and Vital Statistics		25,750	19,230	6,520
Financial Administration		40,550	33,431	7,119
Legal		15,000	23,931	(8,931)
Personnel Administration		75,500	62,327	13,173
Planning and Zoning		5,450	3,185	2,265
General Government Buildings		52,650	61,792	(9,142)
Cemeteries		3,500	3,500	
Insurance, not otherwise allocated		46,000	42,602	3,398
Advertising and Regional Associations		2,000	1,929	61
Total General Government		<u>304,050</u>	<u>290,098</u>	<u>13,952</u>
<u>Public Safety</u>				
Police Department		53,101	47,952	5,149
Ambulance		16,568	18,317	(1,749)
Fire Department		45,000	36,941	8,059
Emergency Management		7,400	7,292	108
Other		4,300	4,227	73
Total Public Safety		<u>126,369</u>	<u>114,729</u>	<u>11,640</u>
<u>Highways and Streets</u>				
Administration		34,100	37,048	(2,948)
Highways and Streets		240,900	242,824	(1,924)
Street Lighting		9,000	7,607	1,393
Total Highways and Streets		<u>284,000</u>	<u>287,479</u>	<u>(3,479)</u>
<u>Sanitation</u>				
Administration		20,150	30,860	(10,710)
Solid Waste Disposal		39,850	39,569	281
Total Sanitation		<u>60,000</u>	<u>70,429</u>	<u>(10,429)</u>
<u>Health</u>				
Administration		1,000	1,100	(100)
Animal Control		1,900	120	1,780
Health Agencies and Hospitals		12,000	11,339	661
Total Health		<u>14,900</u>	<u>12,559</u>	<u>2,341</u>
<u>Welfare</u>				
Direct Assistance		7,000	2,214	4,786

SCHEDULE A-2 (Continued)
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1999

	<u>Encumbered</u> <u>From 1998</u>	<u>Appropriations</u> <u>1999</u>	<u>Expenditures</u> <u>Net of</u> <u>Refunds</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Culture and Recreation</u>				
Parks and Recreation		4,000	5,240	(1,240)
Library		10,000		10,000
Patriotic Purposes	_____	200	218	(18)
Total Culture and Recreation	_____	<u>14,200</u>	<u>5,458</u>	<u>8,742</u>
Conservation	_____	500	367	133
<u>Debt Service</u>				
Interest - Tax Anticipation Notes		10,000	7,179	2,821
Lease Payments	_____	17,559	17,564	(5)
Total Debt Service	_____	<u>27,559</u>	<u>24,743</u>	<u>2,816</u>
<u>Capital Outlay</u>				
Gilsum Mine Road Paving		68,000	67,393	607
Spahr Building Renovations	3,432	51,000	92,803	(38,371)
Fuel System	_____	29,000	29,771	(771)
Total Capital Outlay	<u>3,432</u>	<u>148,000</u>	<u>189,967</u>	<u>(38,535)</u>
<u>Other Financing Uses</u>				
Operating Transfers Out				
Interfund Transfers				
Special Revenue Funds	_____	9,000	9,000	_____
<u>Total Appropriations,</u>				
<u>Expenditures and Encumbrances</u>	<u>\$ 3,432</u>	<u>\$ 995,578</u>	<u>\$ 1,007,043</u>	<u>\$ (8,033)</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE A-3
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1999

<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>		\$ 288,077
<u>Deductions</u>		
Unreserved Fund Balance Used		
To Reduce 1999 Tax Rate	\$ 85,000	
Increase In Designation For Contingency	<u>18,274</u>	
Total Deductions		<u>103,274</u>
		184,803
<u>Addition</u>		
<u>1999 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 99,780	
Overdraft of Appropriations (Schedule A-2)	<u>(8,033)</u>	
1999 Budget Surplus		<u>91,747</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		<u>\$ 276,550</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-1
 TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1999

ASSETS	Shedd Porter Memorial <u>Library</u>	Arch Pond Committee	Vilas Pool	Conservation Commission	Transfer Station	Total
Cash and Equivalents	\$ 29,639	\$ 13,189	\$ 13,437	\$ 4,293	\$	\$ 60,558
Accounts Receivable (Net of Allowance For Uncollectible)					689	689
Interfund Receivable	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>24,062</u>	<u>24,062</u>
 TOTAL ASSETS	 <u>\$ 29,639</u>	 <u>\$ 13,189</u>	 <u>\$ 13,437</u>	 <u>\$ 4,293</u>	 <u>\$ 24,751</u>	 <u>\$ 85,309</u>
 EQUITY						
Fund Balances						
<u>Unreserved</u>						
Designated For Special Purposes	<u>\$ 29,639</u>	<u>\$ 13,189</u>	<u>\$ 13,437</u>	<u>\$ 4,293</u>	<u>\$ 24,751</u>	<u>\$ 85,309</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-2
TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1999

	Shedd Porter Memorial <u>Library</u>	Arch Pond Committee	Vilas Pool	Conservation <u>Commission</u>	Transfer Station	Total
Revenues						
Charges for Services	\$	\$	\$	\$	\$ 7,151	\$ 7,151
Miscellaneous	14,265	548	18,315	2,329		35,457
Other Financing Sources						
Operating Transfers In	<u>10,122</u>	_____	_____	_____	_____	<u>10,122</u>
Total Revenues and						
Other Financing Sources	<u>24,387</u>	<u>548</u>	<u>18,315</u>	<u>2,329</u>	<u>7,151</u>	<u>52,730</u>
Expenditures						
Current						
Sanitation					78	78
Conservation				1,525		1,525
Culture and Recreation	<u>19,932</u>	<u>60</u>	<u>23,594</u>	_____	_____	<u>43,586</u>
Total Expenditures	<u>19,932</u>	<u>60</u>	<u>23,594</u>	<u>1,525</u>	<u>78</u>	<u>45,189</u>
Excess (Deficiency) of Revenues						
and Other Financing Sources						
Over (Under) Expenditures	4,455	488	(5,279)	804	7,073	7,541
Fund Balances - January 1	<u>25,184</u>	<u>12,701</u>	<u>18,716</u>	<u>3,489</u>	<u>17,678</u>	<u>77,768</u>
Fund Balances - December 31	<u>\$ 29,639</u>	<u>\$ 13,189</u>	<u>\$ 13,437</u>	<u>\$ 4,293</u>	<u>\$ 24,751</u>	<u>\$ 85,309</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-3
 TOWN OF ALSTEAD, NEW HAMPSHIRE
 Special Revenue Fund - Shedd Porter Memorial Library
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended December 31, 1999

Revenues

Miscellaneous

Interest	\$ 1,301
Shedd Fund	5,883
Donations and Other	7,081

Other Financing Sources

Operating Transfers In

General Fund	9,000
Trust Funds	<u>1,122</u>

Total Revenues and

<u>Other Financing Sources</u>	\$ 24,387
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Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 10,229
Administrative Costs	560
Books, Periodicals and Programs	7,168
Operations and Maintenance of Facilities	<u>1,975</u>

Total Expenditures

19,922

Excess of Revenues and

Other Financing Sources

Over Expenditures

4,455

Fund Balance - January 1

25,184

Fund Balance - December 31

\$ 29,639

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-4
TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Fund - Arch Pond Committee
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1999

<u>Revenues</u>		
Miscellaneous		
Interest	\$ 503	
Other	<u>45</u>	
<u>Total Revenues</u>		\$ 548
<u>Expenditures</u>		
<u>Current</u>		
Culture and Recreation		<u>60</u>
<u>Excess of Revenues</u>		
<u>Over Expenditures</u>		488
<u>Fund Balance - January 1</u>		<u>12,701</u>
<u>Fund Balance - December 31</u>		<u>\$ 13,189</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-5
TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Fund - Vilas Pool
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1999

<u>Revenues</u>		
<u>Miscellaneous</u>		
Vilas Trust	\$ 16,424	
Interest	211	
Donations and Other	<u>1,680</u>	
<u>Total Revenues</u>		\$ 18,315
<u>Expenditures</u>		
<u>Current</u>		
<u>Culture and Recreation</u>		
Salaries and Benefits	\$ 8,446	
Administrative Costs	8,797	
Maintenance, Repairs and Other	<u>6,351</u>	
<u>Total Expenditures</u>		<u>23,594</u>
<u>Deficiency of Revenues</u>		
<u>Under Expenditures</u>		(5,279)
<u>Fund Balance - January 1</u>		<u>18,716</u>
<u>Fund Balance - December 31</u>		<u>\$ 13,437</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-6
TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1999

<u>Revenues</u>		
Miscellaneous		
Donations	\$ 2,250	
Interest	<u> 79</u>	
Total Revenues		\$ 2,329
<u>Expenditures</u>		
Current		
Conservation		<u>1,525</u>
Excess of Revenues		
Over Expenditures		804
Fund Balance - January 1		<u>3,489</u>
Fund Balance - December 31		<u>\$ 4,293</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE B-7
TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Fund - Transfer Station
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1999

<u>Revenues</u>	
<u>Charges For Services</u>	
User Charges	\$ 7,151
<u>Expenditures</u>	
<u>Current</u>	
Sanitation	_____ 78
<u>Excess of Revenues</u>	
<u>Over Expenditures</u>	7,073
<u>Fund Balance - January 1</u>	_____ 17,678
<u>Fund Balance - December 31</u>	_____ \$ 24,751

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE C-1
TOWN OF ALSTEAD, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
December 31, 1999

ASSETS	Trust Funds		Agency Fund	Total
	Expendable	Nonexpendable		
Cash and Equivalents	\$	\$ 1,930	\$	\$ 1,930
Investments	76,727	417,391		494,118
Interfund Receivable			537,582	537,582
TOTAL ASSETS	\$ 76,727	\$ 419,321	\$ 537,582	\$ 1,033,630
<u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Intergovernmental Payable	\$	\$ 606	\$ 537,582	\$ 538,188
<u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments		376,810		376,810
Reserved For Special Purposes	76,727	41,905		118,632
Total Fund Balances	76,727	418,715		495,442
TOTAL LIABILITIES AND EQUITY	\$ 76,727	\$ 419,321	\$ 537,582	\$ 1,033,630

OTHER SUPPLEMENTARY SCHEDULES

*SCHEDULE I
TOWN OF ALSTEAD, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1999*

<u>Motor Vehicle Permits Issued</u>	\$ 187,021
<u>Dog Licenses and Penalties</u>	2,480
<u>All Other Collections</u>	<u>2,127</u>
<u>Remittances to Treasurer</u>	<u>\$ 191,628</u>

See Independent Auditor's Report, pages 1 and 2.

SCHEDULE II
TOWN OF ALSTEAD, NEW HAMPSHIRE
Trust Funds
Summary of Principal and Income - Cash Basis
For the Fiscal Year Ended December 31, 1999

	Principal			Balance December 31, 1999
	Balance January 1, 1999	Additions	Withdrawals	
<u>Cemetery - Perpetual Care</u>	<u>\$ 88,242</u>	<u>\$ 100,495</u>	<u>\$ _____</u>	<u>\$ 188,737</u>
<u>Library Funds</u>				
Kimball Fund	2,465			2,465
Carpenter Fund	500			500
C. F. Warren Fund	5,650			5,650
Whitton Endowment Fund	<u>14,731</u>	<u>200</u>	<u>_____</u>	<u>14,931</u>
 Total Library Funds	 <u>23,346</u>	 <u>200</u>	 <u>_____</u>	 <u>23,546</u>
<u>School and Other Funds</u>				
Warren Monument and School Fund	5,262			5,262
Kingsbury School Fund	606			606
Wells and Smith Cemetery and School Funds	510			510
Maybelle H. Still Memorial Fund - Town History	13,715			13,715
Lufkin Memorial Fund - Historical Society	<u>7,500</u>	<u>_____</u>	<u>_____</u>	<u>7,500</u>
 Total School and Other Funds	 <u>27,593</u>	 <u>_____</u>	 <u>_____</u>	 <u>27,593</u>
<u>Capital Reserve Funds</u>	<u>55,750</u>	<u>_____</u>	<u>37,250</u>	<u>18,500</u>
 Totals	 <u>\$ 194,931</u>	 <u>\$ 100,695</u>	 <u>\$ 37,250</u>	 <u>\$ 258,376</u>

Balance January 1, 1999	Income		Balance December 31, 1999	Balance of Principal and Income December 31, 1999
	Additions	Withdrawals		
<u>\$ 38,208</u>	<u>\$ 9,143</u>	<u>\$ 5,299</u>	<u>\$ 42,052</u>	<u>\$ 230,789</u>
11	108	119		2,465
2	22	24		500
25	247	272		5,650
<u>60</u>	<u>647</u>	<u>707</u>	<u> </u>	<u>14,931</u>
<u>98</u>	<u>1,024</u>	<u>1,122</u>	<u> </u>	<u>23,546</u>
70	231	248	53	5,315
2	27	29		606
2	22	24		510
25,706	2,954	661	27,999	41,714
<u>1,580</u>	<u>397</u>	<u> </u>	<u>1,977</u>	<u>9,477</u>
<u>27,360</u>	<u>3,631</u>	<u>962</u>	<u>30,029</u>	<u>57,622</u>
<u>23,498</u>	<u>2,010</u>	<u>18,472</u>	<u>7,036</u>	<u>25,536</u>
<u>\$ 89,164</u>	<u>\$ 15,808</u>	<u>\$ 25,855</u>	<u>\$ 79,117</u>	<u>\$ 337,493</u>

See Independent Auditor's Report, pages 1 and 2.



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Alstead for the year ended December 31, 1999, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

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

The following condition was noted that we do not consider to be a material weakness:

General Accounting Records

Due to the problems that existed in the previous year, we were in contact with the Administrative Assistant on a regular basis to review the general ledger to ensure that the problems that existed previously were being corrected. We were pleased to note that the cash was being reconciled with the Treasurer on a regular basis. However, it appears that problems still exist with the general ledger regarding the various payroll withholding accounts. Charges to the accounts are not balancing.

We continue to recommend the continued monitoring of the general ledger. Also, the software vendor company should be contacted to correct the problems with the various payroll withholding accounts.

In addition to the above, we continue to recommend that consideration be given to the following:

Two different people are responsible for the writing/posting of vendor checks and the completion of payroll. Also, these two functions are done on a weekly basis. In order to provide better continuity with the accounting records, we recommend that one person be responsible for processing payroll and the preparation of vendor checks. Also, we recommend that the Town consider performing these functions on a bi-weekly basis which would save considerable time and money.

During the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

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

January 19, 2000

*Plodzik & Sanderson
Professional Association*

**1999 Annual Report
Alstead Highway Department**

The Mine Road was finished and the road lines done. Ditching was done on the upper part of Old Settlers Road. This road is done with the exception of one culvert that will be finished in the spring.

Pratt Road was widened and the going down to Walpole Valley Road upgraded. Two thousand yards of crushed gravel were put on the dirt roads in East Alstead. The gravel was trucked from Cohen's pit in Marlow.

I would like to thank everyone for voting for the fuel system last year. It's up and running and all town departments are using it.

The Highway Department is renting a DTN Weather Center (Computerized Radar Weather System). This system is very useful to track any and all storms. We have found it very useful in trying to predict road conditions. When a storm is coming we have the chance to get ahead of it to salt and sand the roads to prevent icing. We are also able to tell when we'll need to plow, etc. This system seems to be quite accurate give or take fifteen minutes.

Also all of our usual maintenance was done; such as grading the dirt roads, grader shimming the tar roads with hot top, cutting back brush along with some roadside mowing and ditching.

Respectfully submitted,
David Crosby
Road Agent

1999 Annual Report
Shedd Porter Memorial Library Librarian

A total circulation of 13,745 is divided up among the following categories:

Adult Fiction	3,851
Adult Non-Fiction	1,270
Junior Books	7,784
Magazines, Tapes	<u>840</u>
	13,745

We welcomed 62 new members to the library this year. We had another successful book sale in August.

"Once Upon a Summer Reading" was the theme for this summer's reading program. Thanks to Marie King and the Friends of the Library for purchasing the supplies for the program. Thanks to Jane Hutton, Judy Ryner, Kitty Kmiec and Larry Holland for making craft days so much fun. Thanks also to our readers for story time: Bob Cunniff, Jane Hutton, Judy Ryner, Kitty Kmiec, Marylou Huffling, Sylvia Holland and Lark Leonard. A party was held in August and all those who participated received certificates, books and bookmarks.

Grades 1 through 5 from Alstead use the library on a regular basis. Thanks to Lisa Bailey for picking up the books at the Alstead Primary School.

The continuing financial help received from Mrs. Lora Whitton of Sarasota, Florida, Miss Catherine MacDonald of the Marquis George MacDonald Foundation of New York and a generous memorial donations from Mr. Frank Caruso of Cos Cob, Connecticut enabled us to buy many beautiful non-fiction books. A new set of World Book Encyclopedias were purchased with money left us by Florence Foster, a Library trustee. Thanks also to the Lufkin Family, Mr. Ward Archer of California, Nancy and Dan Hall of McLean, Virginia and the Maltby Family of New York City.

In March we had our third successful Craftsmen's Fair to celebrate National Crafts Month. We will be having a fourth fair on Saturday, March 11 from 10:00 to 2:00. We showcase local artisans from Alstead and Langdon. In December, the Alstead Conservation Commission held its annual meeting with guest speaker Steve Taylor who spoke on farming trends and directions in New Hampshire and the status of agriculture nationally.

Thanks to Peggy Fullam, my assistant for all her help. Thanks also to the Trustees and the people of Alstead and Langdon for their continued support.

Sincerely,
Julia Cunniff, Librarian

1999 Annual Report
Shedd Porter Memorial Library Trustees

Here we are at the beginning of a new year, and a new century. Once again, we wish to thank the many friends of the library for your continuing support. Your donations over the past year have allowed the library to purchase more books than would otherwise be possible, for the greater enjoyment of all. Thank you also to the many volunteers who donate time, effort and support for the special programs that the library sponsors each year.

Thank you for your support on our request for funds to start the repair work on the exterior mortar joints of the building. We had hoped to start the work last summer but were unable to do so. With luck we should be able to do the work this year.

And a big thank you to Julia Cunniff and her staff who do so much with so little.

We are fortunate to have such a beautiful building for the library! People from all over stop by to admire and photograph this gem of architectural style. Stepping into the library reminds one of days gone by, of grand railway stations and big city libraries. And here it is, right in our backyard! When was the last time you stopped by?

Respectfully submitted,

Bernard Cooper, Chairman
Suzette Langlois, Secretary
Marylou Huffling, Treasurer
Deborah Guerriere
Almut Yakovleff

Alstead Conservation Commission
Annual Report of 1999

The Alstead Conservation Commission has been busy this year with several activities. Importantly, we supported the New Hampshire Rivers Management program with five other towns in the Cold River watershed. This program was passed by the State Legislature and now the Cold River joins twelve other protected rivers in the state. Work on Papermill Park on the site of the Masonic Block property is progressing by virtue of a grant from the Connecticut River Partnership Program, and planting is planned for the spring. We sponsored an essay contest for the students of Vilas School on the theme of "Reduce, Reuse & Recycle". Several students from grades 3-6 participated and the response was encouraging to know how our young people are aware of the waste problem.

Next year we will continue to monitor large properties in town with the prospect of conservation easements, and we will be aware of environmental concerns. I am happy to report that Janis Hall-Fuller will be Chairman of the Conservation Commission starting in 2000. Our meetings are held at the Town Offices on the first Wednesday of the month. All are welcome.

Respectfully,

Howard Weeks

**1999 Annual Report
Alstead Police Department**

We have hired Ken Miller as the full time police officer. He has 5 years police experience in Arizona. Ken has a wife and three children. They lived in Keene, NH previously and are anxious to get back to this area. He will be starting here the end of February or the beginning of March.

The following are the 1999 police statistics:

4	Burglaries
5	Domestic Violence Arrests
15	Domestic Complaints
10	Criminal Threatening Complaints
20	Criminal Mischief Complaints
9	Runaway Juveniles
8	Disorderly Conduct
5	Child Abuse
3	Motor Vehicle Theft
3	Dog Bites
3	Felony Fugitive from Justice
5	Felony Forger/Bad Checks
8	Harassment Complaints
5	Trespassing Complaints
20	Motor Vehicle Accident
12	Thefts Complaints
2	Illegal Dumping
2	Attempted Suicides
33	Motor Vehicle Summons Issued
105	Motor Vehicle Warnings given
15	Arrests made on Criminal Offenses
4	Snowmobile Complaints
18	Burglar Alarm Responses

At this time I would like to thank the citizens of Alstead and the surrounding communities for their continued support.

Respectfully submitted,

Erwin Ward
Police Chief



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

**1999 Annual Report
Alstead Fire Department**

I would like to start by thanking all of our dedicated members for their many hours of hard work and the Town's people that have supported us through the year in many ways.

As many of you are aware, this is my first year as Fire Chief. I must admit it is much more challenging and time consuming than I expected. There were many high points such as knowing we helped numerous people at difficult times. Unfortunately there were some disappointments, the biggest being the defeat of our new engine to replace 1M3. I once again, recommend to the Fire Commissioners, the Board of Selectmen and to you, the people of Alstead that 1M3 should be replaced as soon as possible. I urge all of you to attend our informational hearing regarding this very important matter.

As you will notice by reviewing our 1999 budget, I returned some money. The majority of the returned money was training money. The reason being the Firefighter 1 course I had hoped for, didn't materialize. State instructors are required and a certain class size must be met. We normally achieve this by combining towns. Also we were able to receive Grant money for our ICS training. I am asking again this year for that money to hold the Fire Fighter 1 class. For more information on Fire Dept. Equipment see my annual report to the Fire Commissioners and Selectmen at their office.

I would like to mention that Tom Fredrikson was recently hired as a full time Fire Fighter in Bellows Falls, Vermont. Unfortunately he had to resign as a Fire Fighter in Alstead. He will however continue to be active in our Fire Prevention Programs in our schools and remain on the Ambulance. I would like to wish Tom good luck in his new career.

In 1999 we responded to a wide range of emergency calls, 51 total. They are as follows:

Structure Fires	5	Propane Gas Leak	1
Chimney Fires	6	Alarm Sounding	2
Car Fires	1	Search	1
ATV Fire	1	Ambulance Assist	3
Stove Fire	1	Flooded Basement	1
Illegal Burn	1	Subjects in River	1
Over Heated Hot Water Heater	1	Mutual Aid Calls	8
Motor Vehicle Accidents	10	Brush	1
Wires Down	4	Co. Alarms	3

**1999 Annual Report
Forest Fire Warden**

The 1999 fire season was a challenging, but safe, year for firefighters all around the state. The 1998 ice storm caused severe damage to New Hampshire forests. As downed timber dried out on the forest floor, it added a greater than normal fire load to the severe drought conditions, making for one of the busiest fire seasons on record in this state, burning 452 acres and impacting 35 structures. Fortunately, our community suffered only one incident, a 2 acre fire. Additionally, we were called upon for mutual aid to Charlestown to assist in extinguishing a 6 acre brush fire.

Early detection and reports from citizens aid in a quick response from the fire department and stop small fires before they get out of control. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible. I would like to thank all the people who reported "smokes" this year and hope everyone will remain vigilant into the next season.

Please keep in mind that permits to burn are needed whenever there is no snow cover. Contact myself or any of the Deputy Wardens to find out if a permit is required before doing any outside burning. All burns have to be tended and kept to a controllable size; violators can be held liable for suppression costs.

Deputy Wardens Issuing Fire Permits

Glen Moore 835-2241

Joe King 835-2154

Wade Rogers 835-6475

David Crosby 835-2337

Permits are also available at the Town Highway Department

Respectfully submitted,

Kim Kercewich
Forest Fire Warden
835-2928

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Fire permits are required for any open burning unless the ground is completely covered with snow where the burning will be done. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are eleven Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. During the 1999 season Forest Rangers were busy assisting communities with suppression of difficult and remote multi-day fires. Forest Rangers have also investigated numerous complaints regarding violations of the timber harvest and forest fire laws, and taken enforcement action to ensure compliance. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. The 1999 fire season was a challenging but safe year for wildland firefighters in New Hampshire. The severe drought conditions throughout the spring and summer months combined with residual effects of 1998 Ice Storm, resulted in a dramatic increase in wildland fires. In addition to burning in excess of 452 acres, 35 structures were also impacted by wildfire. Wildland fires in the urban interface is a serious concern for both landowners and firefighters. Homeowners can help protect their structures by maintaining adequate green space around them and making sure that houses are properly identified with street numbers.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible.

Please contact your local fire department before doing ANY outside burning.

REMEMBER ONLY YOU CAN PREVENT FOREST FIRES!!

1999 FIRE STATISTICS

(All Fires Reported thru December 10, 1999)

TOTALS BY COUNTY

	<u>Numbers</u>	<u>Acres</u>
Hillsborough	271	50
Rockingham	218	111
Merrimack	213	115
Belknap	139	66
Cheshire	131	28
Strafford	98	26
Carroll	81	17
Grafton	70	18
Sullivan	62	17
Cook	18	3.25
	<u>Total Fires</u>	<u>Total Acres</u>
1999	1301	452.28
1998	798	442.86

CAUSES OF FIRES REPORTED

Debris Burning	352
Miscellaneous *	279
Smoking	188
Children	176
Campfire	161
Arson/Suspicious	54
Equipment Use	43
Lightning	42
Railroad	6

* Miscellaneous (powerlines, fireworks, structures, OHRV)

**1999 Annual Report
Ambulance**

1999 was another busy year for the members of the Alstead Ambulance. In addition to covering emergency calls in town, we also provided mutual aid to Walpole and attended local public events. We responded to 109 calls in town this year, mostly medical emergencies, and we also had the great privilege of helping to bring a new life into the world when several of our members were present for the sudden backyard birth of Jordyn Lesley Ramsey; congratulations on a great team effort by Mom and Dad Ramsey, Gramma and Gramp Kmiec, and the 911 operator.

This year's biggest challenge has been keeping our ambulance in good repair and safe for the members of the community and our squad. Our current rig, a 1987 Ford ambulance, came to us used from a town in Northern Vermont. It has served this town well, averaging well over 100 calls a year and countless hours idling at fire and accident scenes. I has transported newborn babies, injured children, trauma victims, and the sick and the elderly. Unfortunately, the truck has become unreliable, and the cost to repair it far exceeds both the current retail value of the truck and the amortized value over the length of time such repairs last. Therefore, the crew of the ambulance has placed an article on this year's warrant requesting the town approve the lease/purchase of a new ambulance. A new truck will not only provide the town with a reliable ambulance, it will also meet all current bloodborne pathogen and other safety standards, helping to keep our crew and our patients safe. We hope you will support this article.

Respectfully submitted,

Tamsen Howes
Captain/Director

1999 Annual Report
Board of Fire Commissioners

The Alstead Board of Fire Commissioners met on a regular basis to deal with issues surrounding the Alstead Fire Department, Alstead Ambulance and Rescue Squad.

Once again the purchase of a Fire Truck to replace an old fire truck is on the warrant. The old truck is very unreliable and needs to be replaced so we urge you to vote to approve this purchase.

We would like to thank, Glen Moore, Tamsen Howes and their crews for their dedication and hard work.

Respectfully submitted,
Alstead Board of Fire Commissioners

Carrol "Timer" Hatch, Chairman
James O'Brien
H. Doug Bays

**1999 Annual Report
Cemetery Custodian**

During the past year improvements have been made to Pine Grove Cemetery. Trees were cut, stumps were removed and dirt was leveled for future lots. Other Cemeteries had dead limbs or trees removed as needed. Routine mowing, trimming and leaf removal was performed during the year.

Respectfully submitted,

Reginald Clark

ALSTEAD PLANNING BOARD
ANNUAL REPORT
1999

Activity was moderate in 1999. The planning Board received and approved three minor subdivisions. There were no applications received for major subdivisions.

The regular meeting of the Alstead Planning Board is scheduled on the second Monday of each month at 7:30 PM, at the Alstead Municipal Building. The Alstead Planning Board meets the fourth Monday of each month at 7:30 PM as needed to work on planning projects. Summer work meetings are scheduled as needed. Anyone interested in participating is welcome.

The board has openings for alternate members. If interested, please contact any member of the board for more information.

Respectfully submitted,

Catherine Danzer, Administrative Support Person

Peter Rhoades, Chairman

Matt Saxton, Vice Chairman

Juliana Stevens, Secretary

Don Bascom, Member

Rose Marie Caffrey, Member

Randy Rhoades, Member

Gloria Seddon, Ex-Officio's Alternate

**THE ALSTEAD ZONING BOARD OF ADJUSTMENT
ANNUAL REPORT FOR 1999**

Activity has been moderate. The board received and granted (some with conditions) four Special Exception requests. The board members have been busy from time to time answering questions regarding the Alstead Zoning Ordinance. Zoning Officer, Dale Wilson, has kept the board informed concerning building permits and any activity that might require action by the board.

The ZBA meets the first Monday of each month at 7:30 PM, at the Alstead Municipal Building. The public is welcome. Citizens interested in becoming members are encouraged to contact any member of the board.

Respectfully submitted,

Catherine Danzer, Administrative Support Person
Matt Saxton, Chairman
David Fiske, Vice-Chairman
Richard Minard, Member
Harold Binder, Member
Samuel Sutcliffe, Member

**1999 Annual Report
Trustees of Trust Funds**

In 1999 we sold 5,000 shares of Mass Investors Trust Funds and established a new cemetery common fund. By doing this we will realize more income for the upkeep of our seven cemeteries. The Cemetery Commissioners have decided to replace one of the riding mowers in 2000 and this extra income will help with that purchase.

The Capital Reserve Fund for Town Office Building was closed out and proceeds were expended on renovations of new Municipal Office Building.

New Funds established during 1999:

Richard Savory	\$100.00	Walter and Dorothy Savory	\$200.00
Robert Kmiec	\$100.00	John and Elaine Burroughs	\$200.00
Chris and Jody Bates	\$300.00	Russell and Marie King	\$200.00

Cemetery Lots are available and may be acquired by contacting Reginald Clark, Cemetery Commissioner at 835-6007.

Respectfully submitted,
Trustees of Trust Funds

Bruce A. Bellows
Reginald Clark
Marie Bender

1999 Annual Report
Alstead Transfer and Recycling Center

The Alstead Transfer and Recycling Center would like to remind everyone that the Transfer Station stickers are an important control that all must comply with. Every sticker has a different number. The sticker is to be applied to the lower left hand side of your front windshield. When you move, trade your vehicle or replace a windshield you must return the sticker for reissue at no charge.

In 1999, the Alstead Transfer and Recycling Center brought in \$6,907.42 from recycling fees. At some point this money will help in the maintenance of the recycling program. We are now recycling our cardboard by cutting it down into a stackable pile. Once piled, our paper recycling firm removes the stacks at no charge to the town. If we just put it in the compactor we would be paying \$55.00 per ton disposal rate.

Compactor and disposal costs are rising all the time. It's very important for everyone to do their part to properly recycle their waste. If you dispose of an article that has a fee, the attendants will give you an invoice. It is important to pay those fees as everyone has to do their part to assist the Town in controlling solid waste removal costs.

I would like to thank the attendants for their work and assistance this past year.

Respectfully submitted,
James O'Brien, Mgr.

1999 Annual Report
Town Clerk/Tax Collector

We moved into our new offices in July and I wish to thank all those involved with the move and also to thank you the voters for supporting the articles relative to the acquisition and remodeling of the building. The people should be pleased and I have heard compliments from visitors to the town offices as well as residents. The donated statue adds a plus to the area. People have stopped in the office to request information as to its origin.

In order to be the year 2000 compliant I had to acquire a new tax computer. Our software provider also updated their program in 1999 which required the new computer. This new program has been a challenge as it is completely different to the old program. I do like the program and hopefully no surprises will develop.

Eventually the state plans to have all Municipal Agents on line. I should be on line in the year 2000. To make this more workable I changed my hours as of the first of the year. This will enable me to be open when Concord is so that if there are any problems support staff will be available. I discussed my hour changes with the Selectmen and they were supportive with the idea for various reasons. I know that not all will like the change but I hope in time the change will be accepted. Please note that a signature is not required on a registration form before leaving the office and therefore one can have someone pick up their registration. Signatures are required on any title applications before leaving the office.

Reminder that dog licenses are to be renewed by April 30.

Regarding vitals (marriage licenses etc) this is another program that the state is going on line with town clerks. Some clerks are already on line. I believe the target year for this has been advanced to 2001 instead of 2000 due to some problems that have been encountered on the state level. Once this program is on line any certified copy of vital information will be available here. People will not have to go to the town where the event occurred to get the information.

Regarding taxes I again emphasize that one can pay whatever they are able to at any given time. To avoid interest charges it is to the taxpayers benefit to pay as much as you can.

I apologize for any inconvenience my new hours create for some and I will try to assist those as much as possible. I thank you for your support this year and patience with any delays.

Respectfully submitted,
Gloria Seddon

1999 BIRTHS

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>BABY'S NAME</u>	<u>FATHER'S NAME</u>	<u>MOTHER'S NAME</u>
Feb. 2	Keene	Olivia Margaret	Daniel Rios	Michelle Rios
March 8	Keene	Matthew John	Robert Manwaring	Mary Manwaring
March 31	Keene	Hunter Douglas	Eric Cannon	Jodi Cannon
July 4	Keene	Suzannah Marguerite	Randall Rhoades	Jessica Rhoades
Aug. 2	Peterborough	Emily Grace	Charles Dupler	Felicia Dupler
Aug. 21	Alstead	Jordyn Lesley	Robert Ramsey	Leigh Ramsey
Aug. 21	Keene	Aiden Matthew	Michael Jasmin	Heather Jasmin
Sept. 4	Keene	Brendan Kelley	David Therrien	Lisa Therrien
Sept. 24	Keene	Noian Robert	Charles Lessard	Melissa Lessard
Oct. 5	Keene	Benjamin Peter	Peter Hansen	Marjorie Hansen
Nov. 7	Keene	Liam Thomas Clifford	Adam Howard	Denise Howard
Dec. 11	Keene	Kaycee Alexandra	Robert Slocum	Jolene Slocum
Dec. 16	Keene	Elizabeth Dorothy	Michael LaClair	Jenny LaClair

1999 MARRIAGES

<u>GROOM</u>	<u>RESIDENCE</u>	<u>BRIDE</u>	<u>RESIDENCE</u>	<u>PLACE OF MARRIAGE</u>	<u>DATE</u>
Michael E. Deruisseau	Alstead	Cheryl A. Champney	Alstead	Keene	02/14/99
Martin G. Prior	Alstead	Sheila G. Wilson	Alstead	Franconia	02/27/99
Henry F. Hellus	Brattleboro	Carlene M. Flibotte	Alstead	Whitefield	05/01/99
Robert J. DeLuca	Alstead	Kimberly Esslinger	Alstead	Alstead	05/16/99
David W. Olmstead	Swanzey	Donna J. Kehoe	Alstead	Keene	06/05/99
Richard R. Kennett	Putney VT.	Chrystal M. Robbins	Alstead	Alstead	06/19/99
Joseph E. King	Alstead	Pamela M. Morris	Alstead	Alstead	06/26/99
Andrew J. Snyder	Normal CT	Jennifer A. Rhoades	Alstead	Walpole	07/10/99
Jeffrey S. Hammell	Alstead	Heidi Woodward	Alstead	Walpole	07/17/99
Donald E. Kennedy	Alstead	Lee A. Hook	Alstead	Alstead	08/05/99
Gene E. Wilson	Alstead	Barbara A. Taylor	Alstead	Alstead	08/07/99
Timothy A. Scarpa	Alstead	Susan R. Crosby	Alstead	Alstead	08/07/99
Rees H. Acheson	Alstead	Ann E. Kern	Alstead	Alstead	08/11/99
Barrett A. Bellows	Alstead	Gayle A. Gray	Alstead	Alstead	09/04/99
Timothy S. Graves	Walpole	Laurie A. Mack	Alstead	Walpole	12/04/99
Malcolm D. Williams	Alstead	Leslie B. Honey	Alstead	Alstead	12/30/99

1999 Deaths

Name	Place of Death	Date
Harlow R. Bates	Alstead	January 13
Malcolm H. Kaddy	Keene	February 24
Floyd B. Rhoades	Alstead	April 18
Barbara C. Mousley	Keene	May 9
Bernard Berger	Keene	December 11

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