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2001

Annual Reports

Of The Selectmen And Other Town Officers of the Town of

ALSTEAD, NH



FOR THE YEAR ENDING DECEMBER 31

2001

TOWN MEETING

TUESDAY, MARCH 12, 2002

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2001

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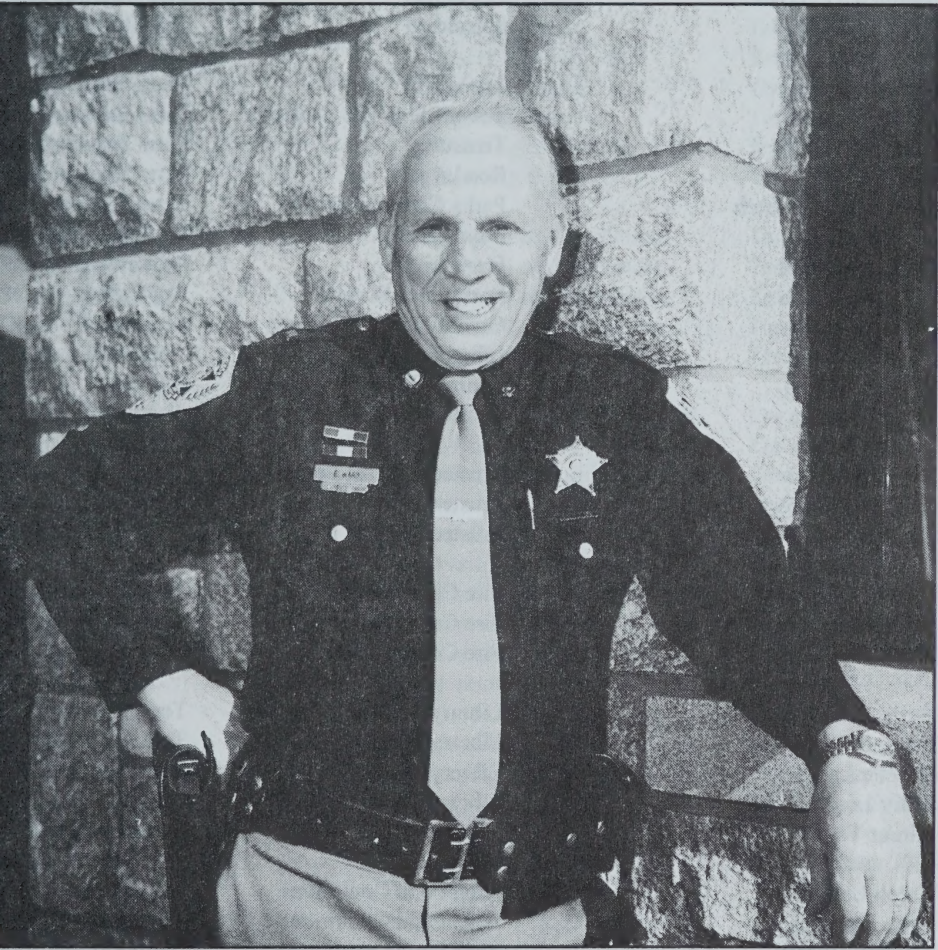
DEDICATION



JAMES O'BRIEN

From the time Jim came to Town more than twenty years ago, he immersed himself in community service. He devoted a significant portion of his time to meeting the many needs of the town. We are truly grateful.

DEDICATION



ERWIN W. WARD

Since 1958 Erwin has been the bedrock of Alstead's law enforcement. No single person has had a greater effect on the day to day aspects of life in Alstead over the last four decades. Enjoy your retirement.

TOWN OFFICIALS
2001

| | | |
|-------------------------|--------------------------|-------------------|
| James O'Brien | Selectman | Term Expires 2002 |
| Matthew D. Saxton | Selectman | Term Expires 2003 |
| Joel C. McCarty | Selectman | Term Expires 2004 |
| Stephen Blake | Moderator | Term Expires 2002 |
| Gloria Seddon | Town Clerk/Tax Collector | Term Expires 2003 |
| Tina Christie | Treasurer | Term Expires 2002 |
| David Crosby | Road Agent | Term Expires 2003 |
| Carroll Timer Hatch | Parks Commissioner | Term Expires 2002 |
| Erwin Ward | Police Chief | Retired 07/11/01 |
| Kim Kercewich | 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 |
| Marie Bender | Trustee of Trust Funds | Term Expires 2002 |
| Bruce A. Bellows | Trustee of Trust Funds | Term Expires 2003 |
| Reginald Clark | Trustee of Trust Funds | Term Expires 2004 |
| James O'Brien | Fire Commissioner | Term Expires 2002 |
| David Crosby | Fire Commissioner | Term Expires 2003 |
| Rock Wilson | Fire Commissioner | Term Expires 2004 |
| Bernard Cooper | Library Trustee | Term Expires 2002 |
| Deborah Guerriere | Library Trustee | Term Expires 2002 |
| Suzette Langlois | Library Trustee | Term Expires 2003 |
| Mary Lou Huffling | Library Trustee | Term Expires 2004 |
| Almut Yakovleff | Library Trustee | Term Expires 2004 |
| Ralph Lafluer | Arch Pond Committee | Term Expires 2002 |
| Peter Rhoades | Arch Pond Committee | Term Expires 2002 |
| Howard Weeks | Arch Pond Committee | Term Expires 2004 |
| Barbara (Bobbie) Wilson | Supervisor of Checklist | Term Expires 2002 |
| Molly Leonard | Supervisor of Checklist | Term Expires 2004 |
| Ethel Gendron | Supervisor of Checklist | Term Expires 2006 |

Ballot Clerks

| Gertrude Putnam | Viola Hatch | Marie King | David Leonard |
|--------------------|---------------------------------------|---|-------------------|
| Peter Rhoades | | Planning Board | Term Expires 2002 |
| Randall F. Rhoades | | Planning Board | Term Expires 2002 |
| Matt Saxton | | Ex-Officio Member | Term Expires 2003 |
| Gloria Seddon | | Planning Board | Term Expires 2003 |
| Rosemarie Caffrey | | Planning Board | Term Expires 2003 |
| Don Bascom | | Planning Board | Term Expires 2004 |
| Julie Stevens | | Planning Board | Term Expires 2004 |
| David W. Collins | | Zoning Board of Adjustment | Term Expires 2002 |
| Paul Rodrique | | Zoning Board of Adjustment | Term Expires 2003 |
| Samuel Sutcliffe | | Zoning Board of Adjustment | Term Expires 2004 |
| David Fiske | | Zoning Board of Adjustment | Term Expires 2004 |
| Richard Minard | | Zoning Board of Adjustment | Term Expires 2004 |
| Ralph Lafluer | Maybell Still Memorial Building Comm. | | Term Expires 2002 |
| Dorothy Walker | Maybell Still Memorial Building Comm. | | Term Expires 2003 |
| Bruce Bellows | Maybell Still Memorial Building Comm. | | Term Expires 2004 |
| Henry Moncrief | | Conservation Commission | Term Expires 2002 |
| Howard Weeks | | Conservation Commission | Term Expires 2002 |
| Loretta Seibert | | Conservation Commission | Term Expires 2002 |
| Janis Hall-Fuller | | Conservation Commission | Term Expires 2003 |
| Sarah Webb | | Conservation Commission | Term Expires 2004 |
| Joy Nalevanko | | Conservation Commission | Term Expires 2004 |
| Marie Bender | | Cemetery Commission | Term Expires 2002 |
| Bruce Bellows | | Cemetery Commission | Term Expires 2003 |
| Reginald Clark | | Cemetery Commission | Term Expires 2004 |
| Joel McCarty | | School Board Member Alstead Rep. Fall Mt. Consolidated School Officer | Term Expires 2004 |

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 Monday, the 14th day of January, next at 7:00 p.m. for public hearing on the proposed operating budget and the town meeting warrant.

The first session will be held on Tuesday, February 5th, 2002 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 12th day of March, 2002 for the election of town officers and for voting by ballot on all warrant articles. The polls will be open on Tuesday, March 12th, 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 purchase one new 2002 Ford F550 truck complete with sander for the Highway Department and to raise and appropriate Fifty Six Thousand Six Hundred Eighty Dollars (\$56,680) for that purpose. Twenty Five Thousand Dollars (\$25,000.00) to be taken from the Highway Capital Reserve Fund and Thirty One Thousand Six Hundred Eighty Dollars (\$31,680) to be raised by taxes.

Majority Vote Required.

This appropriation is in addition to Warrant Article #6, the operating budget article.

Recommended by the Board of Selectmen

Article 3: To see if the Town will raise and appropriate the sum of One Hundred One Thousand Four Hundred Sixty Two Dollars (\$101,462) to pave Main Street, Library Avenue, the Fire Station/Town Hall Parking Lot and Hill Road to the Cook Hill Road intersection.

Majority vote required

This appropriation is in addition to Warrant Article #6, the operating budget.

Recommended by the Selectmen

Article 4: To see if the Town will authorize the Selectmen to purchase approximately 1800 feet of 4 inch Supply Hose and 1300 feet of 1 ¾ inch Attack Hose for the Fire Department and to raise and appropriate Ten Thousand Dollars (\$10,000) for this purpose.

Majority vote required.

This appropriation is in addition to Warrant article # 6, the operating budget.

Recommended by the Selectmen

Article 5: To see if the Town will authorize the Selectmen to purchase one new 2002 Ford Explorer XLS complete with equipment for the Police Department and to raise and appropriate Twenty Seven Thousand Six Hundred Eleven Dollars (\$27,611 for this purpose. Ten Thousand (\$10,000) to be taken from the Police Capital Reserve Fund and Seventeen Thousand Six Hundred Eleven Dollars (\$17,611) to be raised by taxes.

Majority Vote required

This appropriation is in addition to Warrant Article #6, the operating budget.

Recommended by the Board of Selectmen

Article 6: 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 \$994,119.00? Should this article be defeated, the operating budget shall be \$816,750.00, 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. Forty Thousand Dollars (\$40,000) to be taken from current surplus to be applied to these expenditures.

| | |
|------------------------------------|----------------------|
| a. Executive | 44,250.00 |
| b. Election, Registration & Vitals | 27,950.00 |
| c. Financial Administration | 45,050.00 |
| d. Legal Expense | 15,000.00 |
| e. Personnel Administration | 106,600.00 |
| f. Planning and Zoning | 4,800.00 |
| g. General Government Buildings | 44,000.00 |
| h. Cemeteries | 3,500.00 |
| i. Insurance | 28,750.00 |
| j. Advertising & Regional Assoc. | 3,000.00 |
| k. Fuel | 16,000.00 |
| l. Police | 110,979.00 |
| m. Ambulance | 24,550.00 |
| n. Fire & Forest Fire | 50,900.00 |
| o. Highways & Streets | 295,700.00 |
| p. Street Lighting | 12,000.00 |
| q. Sanitation/Solid Waste | 83,160.00 |
| r. Health Agencies/Hospital/Etc | 13,200.00 |
| s. Welfare/Direct Assistance | 7,000.00 |
| t. Parks & Recreation | 5,500.00 |
| u. Library | 20,000.00 |
| v. Patriotic Purposes | 3,000.00 |
| w. Conservation Commission | 1,000.00 |
| x. Interest on tans | 10,000.00 |
| y. Principal & Interest Long Notes | <u>18,230.00</u> |
| | \$ 994,119.00 |

Majority vote required.

Recommended by the Selectmen.

Article 7: To see if the Town will authorize the Selectmen to purchase a Radar and Video System for the Police Department and to raise and appropriate Six Thousand One Hundred Seventy Five Dollars (\$6,175). Two Thousand Two Hundred Fifty Dollars (\$2,250) to be obtained from a and Three Thousand Nine Hundred Twenty Five Dollars (\$3,925) by taxes.

Majority vote required.

This appropriation is in addition to Warrant Article #6, the operating budget.

Recommended by the Selectmen.

Article 8: Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Town on March 12, 1995, so that the official ballot will no longer be used for be used for voting on all questions, but only for the election of officers and certain questions for which the official ballot is required by state law? By Petition.

3/5 Majority required.

Recommended by the Selectmen

Article 9: Are you in favor of this amendment proposed by Petition for the Town Ordinance as follows? Racetracks allowable for the purpose of nonprofessional club-based road-course racing, driving schools and testing for agreed daylight hours and days annually, meeting specific dB (noise) requirements at both from the track's edge and at the property's boundaries. By Petition.

Majority vote required.

Not recommended by the Planning Board.

Article 10: To see if the Town will vote to dissolve the Arch Pond Committee which was established at the Town Meeting of March 10th, 1959 and to designate the Conservation Commission overseers of this Town owned land.

Majority vote required.

Recommended by the Selectmen.

Article 11: If Article 10 is approved, to see if the Town will vote to withdraw \$13,1 plus interest from the Arch Pond Committee Account which was established with the proceeds from selling Timber and place same into the Capital Reserve Fund for Parks & Conservation.

Majority vote required.

Recommended by the Selectmen.

Article 12: The Town's Comprehensive Plan aims to promote open space and recreation through policies of land acquisition and preservation of natural resources. In accordance with these policies, the Board of Selectmen shall investigate the feasibility of purchasing, at minimal cost to the taxpayer, the 520-acre Kidder's Pond property in East Alstead. The town shall attempt to secure up to 50% of the project's funding by applying to the State of NH's Land & Community Heritage Investment Program, and the balance through citizen and corporate contributions. By Petition.

Majority vote required.

Recommended by the Selectmen.

Article 13: To transact any other business which may legally come before this meeting

Given under our hands and seals this 28th day of January, in the year of our Lord Two Thousand Two.

James O'Brien, Chairman

Matthew D. Saxton

Joel C. McCarty

TOWN OF ALSTEAD

INSTRUCTIONS TO VOTERS: Place a cross (x) in either the YES or NO box after each article.

ARTICLE 2 "Shall the Town vote to authorize the Selectmen to purchase one new 2002 Ford F550 truck complete with sander for the Highway Department and to raise and appropriate Fifty-Six Thousand Six Hundred Eighty Dollars (\$56,680) for that purpose. Twenty-five thousand dollars (\$25,000) to be taken from the Highway Capital Reserve Fund and Thirty-one Thousand Six Hundred Eighty Dollars (\$31,680) to be raised by taxes?"

Majority Vote Required.

This appropriation is in addition to Warrant Article #6, the operating budget.
Recommended by the Board of Selectmen.

YES

NO

ARTICLE 3. "Shall the Town vote to raise and appropriate the sum of One Hundred One Thousand Four Hundred Sixty Two Dollars (\$101,462) to pave Main Street, Library Avenue, The Fire Station/Town Hall Parking Lot and Hill Road to the Cook Hill Road intersection?"

Majority Vote Required

This appropriation is in addition to Warrant Article #6, the operating budget.
Recommended by the Board of Selectmen.

YES

NO

ARTICLE 4. "Shall the Town vote to authorize the Selectmen to purchase approximately 1800 feet of 4 inch Supply Hose and 1300 feet of 1 3/4 inch Attack Hose for the Fire Department and to raise and appropriate Ten Thousand Dollars (\$10,000) for this purpose?"

Majority Vote Required

This appropriation is in addition to Warrant Article #6, the operating budget
Recommended by the Board of Selectmen

YES

NO

ARTICLE 5. "Shall the Town vote to authorize the Selectmen to purchase one new 2002 Ford Explorer XLS complete with equipment for the Police Department and to raise and appropriate Twenty Seven Thousand Six Hundred Eleven Dollars (\$27, 611) for this purpose. Ten Thousand (\$10,000) to be taken from the Police Capital

Reserve Fund and Seventeen Thousand Six Hundred Eleven Dollars (\$17,611) to be raised by taxes?"

Majority Vote Required

This appropriation is in addition to Warrant Article #6, the operating budget.

Recommended by the Board of Selectmen

YES

NO

ARTICLE 6. "Shall the Town vote to 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 \$994,119.00? Should this article be defeated, the operating budget shall be \$816,750.00, 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. Forty Thousand Dollars (\$40,000) to be taken from current surplus to be applied to these expenditures?"

Majority Vote Required

Recommended by the Board of Selectmen

YES

NO

ARTICLE 7. "Shall the Town vote to authorize the Selectmen to purchase a Radar and Video System for the Police Department and to raise and appropriate Six Thousand One Hundred Seventy Five Dollars (\$6,175), Two Thousand Two Hundred Fifty Dollars (\$2,250) to be obtained from a grant and Three Thousand Nine Hundred Twenty Five (\$3,925) by taxes?"

Majority Vote Required

Recommended by the Board of Selectmen

YES

NO

ARTICLE 8. "Shall the Town rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Town on March 12, 1995, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain questions for which the official ballot is required by state law?" (By Petition).

3/5 Majority Required

Recommended by the Board of Selectmen

YES

NO

ARTICLE 9. “Are you in favor of this amendment proposed by Petition for the Town Ordinance as follows: Racetracks allowable for the purpose of nonprofessional club-based road-course racing, driving schools and testing for agreed daylight hours and days annually, meeting specific dB (noise) requirements at both from the track’s edge and at the property’s boundaries?” (By Petition)

Majority Vote Required
Not Recommended by the Planning Board

YES

NO

ARTICLE 10. “Shall the Town vote to dissolve the Arch Pond Committee which was established at the Town Meeting of March 10, 1959 and to designate the Conservation Commission overseers of this Town owned land?”

Majority Vote Required
Recommended by the Board of Selectmen

YES

NO

ARTICLE 11. “If Article 10 is approved, Shall the Town vote to withdraw \$13, 189 plus interest from the Arch Pond Committee Account which was established with the proceeds from selling Timber and place same into the Capital Reserve Fund for Parks & Conservation?”

Majority Vote Required
Recommended by the Board of Selectmen

YES

NO

ARTICLE 12. The Town’s Comprehensive Plan aims to promote open space and recreation through policies of land acquisition and preservation of natural resources. In accordance with these policies, the Board of Selectmen shall investigate the feasibility of purchasing, at minimal cost to the taxpayer, the 520-acre Kidder’s Pond property in East Alstead. The town shall attempt to secure up to 50% of the project’s funding by applying to the State of NH’s Land & Community Heritage Investment Program, and the balance through citizen and corporate contributions. (By Petition)

Majority Vote Required
Recommended by the Board of Selectmen

YES

NO

| 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 | | 37650 | 40089 | 44250 | |
| 4140-4149 | Election, Reg. & Vital Statistics | | 27500 | 23560 | 27950 | |
| 4150-4151 | Financial Administration | | 35000 | 32103 | 45050 | |
| 4152 | Revaluation of Property | | | | | |
| 4153 | Legal Expense | | 15000 | 13732 | 15000 | |
| 4155-4159 | Personnel Administration | | 75500 | 82901 | 106600 | |
| 4191-4193 | Planning & Zoning | | 3500 | 4018 | 4800 | |
| 4194 | General Government Buildings | | 35000 | 42404 | 44000 | |
| 4195 | Cameteries | | 3500 | 3500 | 3500 | |
| 4196 | Insurance | | 25000 | 21920 | 28750 | |
| 4197 | Advertising & Regional Assoc. | | 2000 | 3939 | 3000 | |
| 4199 | Other General Government FUEL | | 16000 | 13260 | 16000 | |
| PUBLIC SAFETY | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4210-4214 | Police | | 55500 | 70839 | 110979 | |
| 4215-4219 | Ambulance | | 18150 | 14602 | 24550 | |
| 4220-4229 | Fire | | 49850 | 44507 | 50900 | |
| 4240-4249 | Building Inspection | | | | | |
| 4290-4298 | Emergency Management | | 500 | 1000 | | |
| 4299 | Other (Including Communications) | | 2500 | 1070 | | |
| AIRPORT/AVIATION CENTER | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4301-4309 | Airport Operations | | | | | |
| HIGHWAYS & STREETS | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4311 | Administration | | 35100 | 37119 | 40400 | |
| 4312 | Highways & Streets | | 224100 | 211449 | 255300 | |
| 4313 | Bridges | | | | | |
| 4316 | Street Lighting | | 10000 | 11077 | 12000 | |
| 4319 | Other | | | | | |
| SANITATION | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4321 | Administration | | 20150 | 28656 | 25760 | |
| 4323 | Solid Waste Collection | | 49850 | 50865 | 57400 | |
| 4324 | Solid Waste Disposal | | | | | |
| 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) |
| SANITATION cont. | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4326-4329 | Sewage Coll. & Disposal & Other | | | | | |
| WATER DISTRIBUTION & TREATMENT | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4331 | Administration | | | | | |
| 4332 | Water Services | | | | | |
| 4335-4339 | Water Treatment, Conserv. & Other | | | | | |
| ELECTRIC | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4351-4352 | Admin. and Generation | | | | | |
| 4353 | Purchase Costs | | | | | |
| 4354 | Electric Equipment Maintenance | | | | | |
| 4359 | Other Electric Costs | | | | | |
| HEALTH | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4411 | Administration | | 13000 | 13454 | 13200 | |
| 4414 | Pest Control | | | | | |
| 4415-4419 | Health Agencies & Hosp. & Other | | | | | |
| WELFARE | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4441-4442 | Administration & Direct Assist. | | 200 | 60 | 300 | |
| 4444 | Intergovernmental Welfare Pymnts | | 4800 | 4080 | 6700 | |
| 4445-4449 | Vendor Payments & Other | | | | | |
| CULTURE & RECREATION | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4520-4529 | Parks & Recreation | | 4000 | 6003 | 5500 | |
| 4550-4559 | Library | | 20000 | 10000 | 20000 | |
| 4592 | Patriotic Purposes | | 3000 | 2873 | 3000 | |
| 4589 | Other Culture & Recreation | | | | | |
| CONSERVATION | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4611-4612 | Admin. & Purch. of Nat. Resources | | 400 | 271 | 1000 | |
| 4619 | Other Conservation | | | | | |
| 4631-4632 | REDEVELOPMNT & HOUSING | | | | | |
| 4651-4659 | ECONOMIC DEVELOPMENT | | | | | |
| DEBT SERVICE | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4711 | Princ. - Long Term Bonds & Notes | | 17000 | 15826 | 15000 | |
| 4721 | Interest - Long Term Bonds & Notes | | 3000 | 2405 | 3230 | |
| 4723 | Int. on Tax Anticipation Notes | | 10000 | 7887 | 10000 | |

| 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. | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4790-4799 | Other Debt Service | | | | | |
| CAPITAL OUTLAY | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4901 | Land | | | | | |
| 4902 | Machinery, Vehicles & Equipment | | | | | |
| 4903 | Buildings | | | | | |
| 4909 | Improvements Other Than Bldgs. | | | | | |
| OPERATING TRANSFERS OUT | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 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 | | | 816750 | 815459 | 994119 | |

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 |
|---------|-----------------|--------|---------|-----------------|--------|
| | | | | | |
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****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3.VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

| 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) |
| | 2002 Ford F550 Truck | 2 | | | 31680 | |
| | Paving Main & Hill | 3 | | | 101462 | |
| | Fire Hose | 4 | | | 10000 | |
| | 2002 Ford Explorer | 5 | | | 17611 | |
| | Redar & Video System | 7 | | | 3925 | |
| SUBTOTAL 2 RECOMMENDED | | | XXXXXXXXXX | XXXXXXXXXX | 164678 | XXXXXXXXXX |

****INDIVIDUAL WARRANT ARTICLES****

Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

| 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) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| SUBTOTAL 3 RECOMMENDED | | | XXXXXXXXXX | XXXXXXXXXX | | XXXXXXXXXX |

| 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 Change Taxes | | 650 | 5350 | 4000 |
| 3180 | Resident Taxes | | | | |
| 3185 | Timber Taxes | | 10600 | 18399 | 10000 |
| 3186 | Payment in Lieu of Taxes | | | | |
| 3189 | Other Taxes | | 900 | 845 | 500 |
| 3190 | Interest & Penalties on Delinquent Taxes | | 36000 | 39325 | 36000 |
| | Inventory Penalties | | | | |
| 3187 | Excavation Tax (\$.02 cents per cu yd) | | 147 | 147 | 147 |
| 3188 | Excavation Activity Tax | | 718 | 718 | 718 |
| LICENSES, PERMITS & FEES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3210 | Business Licenses & Permits | | | | |
| 3220 | Motor Vehicle Permit Fees | | 205000 | 221524 | 215000 |
| 3230 | Building Permits | | | | |
| 3290 | Other Licenses, Permits & Fees | | 3300 | 3793 | 3700 |
| 3311-3319 | FROM FEDERAL GOVERNMENT | | | | |
| FROM STATE | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3351 | Shared Revenues | | 13248 | 13248 | 13248 |
| 3352 | Meals & Rooms Tax Distribution | | 50649 | 50649 | 50649 |
| 3353 | Highway Block Grant | | 73234 | 73234 | 75778 |
| 3354 | Water Pollution Grant | | | | |
| 3355 | Housing & Community Development | | | | |
| 3356 | State & Federal Forest Land Reimbursement | | | 4 | |
| 3357 | Flood Control Reimbursement | | | | |
| 3359 | Other (Including Railroad Tax) | | | | |
| 3379 | FROM OTHER GOVERNMENTS | | | | |
| CHARGES FOR SERVICES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3401-3406 | Income from Departments | | 9185 | 9865 | 7000 |
| 3409 | Other Charges | | | | |
| MISCELLANEOUS REVENUES | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3501 | Sale of Municipal Property | | | | |
| 3502 | Interest on Investments | | 10000 | 11820 | 10000 |
| 3503-3509 | Other | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 |
|-----------------------------------|--|-------------|-------------------------------|----------------------------|---------------------------------|
| Acct.# | SOURCE OF REVENUE | WARR. ART.# | Estimated Revenues Prior Year | Actual Revenues Prior Year | ESTIMATED REVENUES ENSUING YEAR |
| INTERFUND OPERATING TRANSFERS IN | | | | | |
| | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 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 | | | | |
| 3916 | From Trust & Agency Funds | | 56000 | 64207 | 58000 |
| OTHER FINANCING SOURCES | | | | | |
| | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3934 | Proc. from Long Term Bonds & Notes | | | | |
| | Amts VOTED From F/B ("Surplus") | | | | |
| | Fund Balance ("Surplus") to Reduce Taxes | | | | 40000 |
| TOTAL ESTIMATED REVENUE & CREDITS | | | 469631 | 513128 | 524740 |

BUDGET SUMMARY

| | |
|---|---------|
| SUBTOTAL 1 Appropriations Recommended (from page 4) | 994119 |
| SUBTOTAL 2 Special Warrant Articles Recommended (from page 5) | 164678 |
| SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5) | |
| TOTAL Appropriations Recommended | 1158797 |
| Less: Amount of Estimated Revenues & Credits (from above, column 6) | 524740 |
| Estimated Amount of Taxes to be Raised | 634057 |

INVENTORY OF PROPERTY VALUES

| | <u>2000</u> | <u>2001</u> |
|------------------------------------|--------------|--------------|
| Land | \$24,854,787 | \$24,883,267 |
| Buildings | \$55,089,248 | \$56,413,286 |
| Public Utilities | | |
| Less Elderly & Blind Exemptions | - 40,000 | - 40,000 |
| Net Assessed Valuation | \$76,021,635 | \$77,374,153 |
| Taxes Committed to Tax Collector | | |
| Town Property Taxes Assessed | \$ 2,172,537 | \$ 2,331,473 |
| Less War Service Credit | 9,900 | - 8,000 |
| Net Property Tax Commitment | 2,162,637 | 2,323,473 |
| Tax Rate | 28.72 | 30.32 |
| Net School Appropriation | \$ 1,290,197 | \$ 1,427,803 |
| County Tax Assessment | 191,106 | 207,505 |

SCHEDULE OF TOWN PROPERTY

| | |
|---|-----------|
| Town Hall/Offices Furniture & Equipment | \$37,000 |
| Library Furniture & Equipment | \$30,000 |
| Police Dept. Furniture & Equipment | \$45,000 |
| Fire Department Equipment | \$432,050 |
| 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 |
| | | | | | |
| 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. | 374,500. | 399,500. | 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 |

2001 Annual Report Alstead Board of Selectmen

The Selectmen began the year by welcoming Joel McCarty to the Board, replacing Vera LaFluer. Thank you, Vera, for your service to our Town. Jim O'Brien was designated Chairman.

The first order of business was to wrap up the settlement with the State Department of Environmental Services regarding the Vilas Pool dredging project of 1998. We expect that great care will be taken in the future.

The format of Selectmen's meetings changed in order to make the Board available to citizens who wish to raise issues or concerns, or who wish only to be involved in the process to whatever degree their interest suggests. We are glad for the company! As one onlooker put it, "This is more interesting than anything on TV Tuesday evenings".

9-1-1 and house numbering became a reality, at last. Some confusion and grumbling was appropriate, but by now it is mostly accepted, and is working as intended.

The commemorative Gas Light Replicas were installed at the Library, Historical Society, and at the Paper Mill Park. They add much to the attractiveness of our Town, especially after dark. Thanks to all the donors.

In June the Monument - a bronze plaque set into a white quartz boulder - which sat in the triangle downtown by the Library, near the watering trough (which is, these summers, planted with flowers), was moved to the grassy area behind the Town Offices. Here it can be safely seen. It was first placed by the Town for Alstead's Bicentennial in 1963. A number of people who have seen it in the new location have said that they have never noticed it before.

The Alstead Festival was held - the 2nd Annual - on July 28th. We did it again! A great time for all. Thank you everyone! Check it out this year on July 29th. There is an Alstead Festival Committee which is looking for even more volunteers and ideas. Contact Bobbie Wilson, Linda Christie, or Gloria Seddon at the Town Offices for meeting dates.

August brought with it the retirement of Police Chief Erwin Ward, after forty years of service to Alstead! "Thank you" doesn't seem to say enough, Erwin.

In Chief Ward's absence the Board of Selectmen is acting in general supervision of the Police Department. A Police Chief, though, is much to be preferred.

September 19th is a day remembered in Alstead as the day Jim O'Brien was stricken by a heart attack. He lost a long battle on January 29th, 2002. There have been few who were as dedicated as he was to Alstead. May he rest in peace with the knowledge that he made a difference.

In September the Board received a visitor from the Department of Revenue Administration, who found that the appropriation for the year would not last until the end of the year if spending continued at the current (as of her visit) rate. So, Jim being newly incapacitated, the remaining Selectmen had to take steps. We called a lunch time meeting of Department heads and, over pizza and chips, explained where we were as regards the budget. A discussion took place as to what would need to change to stay within the bottom line. Total cooperation was instantly evident, which brought, by itself, a difficult situation's solution within reach. And, working, all of us together over the last three months, WE DID IT! With only a few dollars to spare. Thank you all, for this success. Working together, we can solve any problem.

Early in December Alstead's first Tree Lighting Ceremony took place behind the Town Offices. Sonny Kmiec donated a Blue Spruce, which was expertly moved and planted thanks to Tedd Benson beside the Bicentennial monument. At this place about 100 folks large and small sang carols, had hot cocoa and cookies, and enjoyed hay rides around Millot Green. This will be an annual event. Look for it next year December 6th. Thank you to the enthusiastic people who made it happen.

We thank Alan Dustin for the Balsam Fir behind the Town Office which was placed there in memory of his Grandfather, Frank Dustin.

The Selectmen are very pleased to support the work of the several committees which formed this past year: one to examine what Alstead wants from a Police Department, another to look carefully at the Highway Department (both as it exists today, and planning for the future), one to judge the feasibility of a curfew for minors, another which is currently at work to produce the 3rd Annual Alstead Festival, and one more to investigate the possibilities of the Transfer Station and Solid Waste Disposal. Thank, you, all, for sharing your time to help Alstead work better.

In November and December, it was time to formulate the proposed budget. The Selectmen, the Department Heads, and the Committees looked carefully at what had been sacrificed last year, thought about what had been being neglected for too long, and considered as thoughtfully as possible what is important for the coming year. The result, after much discussion, is the proposed budget. This budget was offered and discussed first in a public hearing on January 14th, 2002 and again in the First Session of Town Meeting on February 5th, 2002. It's final form is presented for your voting consideration on March 12th, 2002.

Now for some information: the School Budget for the 1995/96 School year was \$12,630,125. The general operating budget for Alstead for 1996 was \$893,314. The Budget proposed for the School District for 2002/03 is \$19,996,963, the Town Budget before you for vote on March 12th is \$994,119. Look at these numbers carefully. Judge where your tax dollars go. Alstead Municipal Budget has been basically flat for years. But costs - individual line items within the budget - have risen some dramatically - health insurance, for instance. But the budget, year to year, has remained flat. It is apparent that other things within the budget have had to be sacrificed in exchange for those things which have risen. Some might call this good, tight fiscal management. Others will say that it is a good way to watch the Town crumble into shabbiness and decay.

We all live *here*. We drive *here*, we go to the Transfer Station and the Post Office *here*, we recreate *here*, we get sick, or need help *here*.

This proposed budget is one of the main things that makes *here*, *here*. When we vote, we determine what it will be like, to live *here*. We live in a beautiful, supportive, life affirming community. This is a rare spot in a larger, noisier world.

So, let's all become more active in our community, (in whatever form we like), let's all pay more attention to the important everyday things which we'd miss if they were gone, and let's all vote to pass the budget.

A hearty thank you to the many, many great people who give of themselves to make Alstead a nice place to live in, or to visit.

It is truly an honor to serve, and we are grateful for your support.

Alstead Board of Selectmen

Matthew D. Saxton
Joel C. McCarty



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

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, 2001 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 auditing standards generally accepted in the United States of America. 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 accounting principles generally accepted in the United States of America. 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, 2001, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 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 a required part 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 cost basis which is a comprehensive

*Town of Alstead
Independent Auditor's Report*

basis of accounting other than accounting principles generally accepted in the United States of America. 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.

*Plodyk & Sanderson
Professional Association*

January 23, 2002

EXHIBIT A
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Group
December 31, 2001

| ASSETS AND OTHER DEBITS | Governmental Fund Types | | Fiduciary Fund Types | Account Group | Total (Memorandum Only) |
|--|----------------------------|--------------------------|----------------------------|------------------------------|-------------------------------|
| | General | Special Revenue | Trust and Agency | General Long-Term Debt | |
| <u>Assets</u> | | | | | |
| Cash and Equivalents | \$ 566,330 | \$ 58,625 | \$ 2,712 | \$ | \$ 627,667 |
| Investments | | 11,045 | 563,881 | | 574,926 |
| <u>Receivables (Net of Allowances For Uncollectible)</u> | | | | | |
| Taxes | 284,321 | | | | 284,321 |
| Accounts | | 1,144 | | | 1,144 |
| Intergovernmental | 1,415 | | | | 1,415 |
| Interfund Receivable | | 43,816 | 638,174 | | 681,990 |
| Prepaid Items | 8,595 | | | | 8,595 |
| <u>Other Debits</u> | | | | | |
| Amount to be Provided for Retirement of General Long-Term Debt | | | | 55,816 | 55,816 |
| TOTAL ASSETS AND OTHER DEBITS | <u>\$ 860,661</u> | <u>\$ 114,630</u> | <u>\$ 1,204,767</u> | <u>\$ 55,816</u> | <u>\$ 2,235,874</u> |
| <u>LIABILITIES AND EQUITY</u> | | | | | |
| <u>Liabilities</u> | | | | | |
| Accounts Payable | \$ 9,318 | \$ 614 | \$ | \$ | \$ 9,932 |
| Accrued Payroll and Benefits | 3,813 | | | | 3,813 |
| Intergovernmental Payable | | | 642,312 | | 642,312 |
| Interfund Payable | 681,990 | | | | 681,990 |
| Capital Lease Payable | | | | 55,816 | 55,816 |
| Total Liabilities | <u>695,121</u> | <u>614</u> | <u>642,312</u> | <u>55,816</u> | <u>1,393,863</u> |
| <u>Equity</u> | | | | | |
| <u>Fund Balances</u> | | | | | |
| Reserved For Endowments | | | 351,655 | | 351,655 |
| Reserved For Special Purposes | | | 210,800 | | 210,800 |
| <u>Unreserved</u> | | | | | |
| Designated For Special Purposes | | 114,016 | | | 114,016 |
| Undesignated | 165,540 | | | | 165,540 |
| Total Equity | <u>165,540</u> | <u>114,016</u> | <u>562,455</u> | | <u>842,011</u> |
| TOTAL LIABILITIES AND EQUITY | <u>\$ 860,661</u> | <u>\$ 114,630</u> | <u>\$ 1,204,767</u> | <u>\$ 55,816</u> | <u>\$ 2,235,874</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, 2001

| | Governmental Fund Types | | Fiduciary Fund Type | Total (Memorandum Only) |
|---|----------------------------|--------------------|------------------------|-------------------------------|
| | General | Special Revenue | Expendable Trust | |
| Revenues | | | | |
| Taxes | \$ 440,672 | \$ | \$ | \$ 440,672 |
| Licenses and Permits | 225,317 | | | 225,317 |
| Intergovernmental | 152,768 | | | 152,768 |
| Charges for Services | 11,896 | 10,640 | | 22,536 |
| Miscellaneous | 86,381 | 33,594 | 5,885 | 125,860 |
| <u>Other Financing Sources</u> | | | | |
| Operating Transfers In | | 10,975 | 38,500 | 49,475 |
| <u>Total Revenues and Other Financing Sources</u> | <u>917,034</u> | <u>55,209</u> | <u>44,385</u> | <u>1,016,628</u> |
| Expenditures | | | | |
| <u>Current</u> | | | | |
| General Government | 304,845 | | | 304,845 |
| Public Safety | 133,477 | | | 133,477 |
| Highways and Streets | 254,276 | | | 254,276 |
| Sanitation | 80,317 | 2,437 | | 82,754 |
| Health | 13,814 | | | 13,814 |
| Welfare | 3,952 | | | 3,952 |
| Culture and Recreation | 8,876 | 40,977 | 2,500 | 52,353 |
| Conservation | 271 | 140 | | 411 |
| Debt Service | 26,118 | | | 26,118 |
| Capital Outlay | 60,912 | | | 60,912 |
| <u>Other Financing Uses</u> | | | | |
| Operating Transfers Out | 48,500 | | | 48,500 |
| <u>Total Expenditures and Other Financing Uses</u> | <u>935,358</u> | <u>43,554</u> | <u>2,500</u> | <u>981,412</u> |
| <u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u> | (18,324) | 11,655 | 41,885 | 35,216 |
| <u>Fund Balances - January 1</u> | <u>183,864</u> | <u>102,361</u> | <u>113,431</u> | <u>399,656</u> |
| <u>Fund Balances - December 31</u> | <u>\$ 165,540</u> | <u>\$ 114,016</u> | <u>\$ 155,316</u> | <u>\$ 434,872</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, 2001

| | <u>General Fund</u> | | Variance Favorable (Unfavorable) |
|---|---------------------|-------------------|--|
| | <u>Budget</u> | <u>Actual</u> | |
| <u>Revenues</u> | | | |
| Taxes | \$ 414,196 | \$ 440,672 | \$ 26,476 |
| Licenses and Permits | 208,300 | 225,317 | 17,017 |
| Intergovernmental | 139,167 | 151,912 | 12,745 |
| Charges for Services | 9,185 | 11,896 | 2,711 |
| Miscellaneous | 71,902 | 86,381 | 14,479 |
| <u>Other Financing Sources</u> | | | |
| Operating Transfers In | _____ | _____ | _____ |
| <u>Total Revenues and Other Financing Sources</u> | <u>842,750</u> | <u>916,178</u> | <u>73,428</u> |
| <u>Expenditures</u> | | | |
| <u>Current</u> | | | |
| General Government | 275,650 | 304,845 | (29,195) |
| Public Safety | 126,500 | 132,621 | (6,121) |
| Highways and Streets | 269,200 | 254,276 | 14,924 |
| Sanitation | 70,000 | 80,317 | (10,317) |
| Health | 13,000 | 13,814 | (814) |
| Welfare | 5,000 | 3,952 | 1,048 |
| Culture and Recreation | 17,000 | 8,876 | 8,124 |
| Conservation | 400 | 271 | 129 |
| Debt Service | 30,000 | 26,118 | 3,882 |
| Capital Outlay | 61,000 | 60,912 | 88 |
| <u>Other Financing Uses</u> | | | |
| Operating Transfers Out | <u>48,500</u> | <u>48,500</u> | _____ |
| <u>Total Expenditures and Other Financing Uses</u> | <u>916,250</u> | <u>934,502</u> | <u>(18,252)</u> |
| <u>Excess (Deficiency) of Revenues and</u> <u>Other Financing Sources Over (Under)</u> <u>Expenditures and Other Financing Uses</u> | (73,500) | (18,324) | 55,176 |
| <u>Unreserved Fund Balances - January 1</u> | <u>183,864</u> | <u>183,864</u> | _____ |
| <u>Unreserved Fund Balances - December 31</u> | <u>\$ 110,364</u> | <u>\$ 165,540</u> | <u>\$ 55,176</u> |

| Annually Budgeted Special Revenue Fund | | | Total (Memorandum Only) | | |
|---|------------------|--|----------------------------|-------------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ | \$ | \$ | \$ 414,196 | \$ 440,672 | \$ 26,476 |
| | | | 208,300 | 225,317 | 17,017 |
| | | | 139,167 | 151,912 | 12,745 |
| | | | 9,185 | 11,896 | 2,711 |
| | 14,231 | 14,231 | 71,902 | 100,612 | 28,710 |
| <u>10,000</u> | <u>10,975</u> | <u>975</u> | <u>10,000</u> | <u>10,975</u> | <u>975</u> |
| <u>10,000</u> | <u>25,206</u> | <u>15,206</u> | <u>852,750</u> | <u>941,384</u> | <u>88,634</u> |
| | | | 275,650 | 304,845 | (29,195) |
| | | | 126,500 | 132,621 | (6,121) |
| | | | 269,200 | 254,276 | 14,924 |
| | | | 70,000 | 80,317 | (10,317) |
| | | | 13,000 | 13,814 | (814) |
| | | | 5,000 | 3,952 | 1,048 |
| 10,000 | 23,890 | (13,890) | 27,000 | 32,766 | (5,766) |
| | | | 400 | 271 | 129 |
| | | | 30,000 | 26,118 | 3,882 |
| | | | 61,000 | 60,912 | 88 |
| | | | <u>48,500</u> | <u>48,500</u> | |
| <u>10,000</u> | <u>23,890</u> | <u>(13,890)</u> | <u>926,250</u> | <u>958,392</u> | <u>(32,142)</u> |
| | 1,316 | 1,316 | (73,500) | (17,008) | 56,492 |
| <u>27,521</u> | <u>27,521</u> | | <u>211,385</u> | <u>211,385</u> | |
| <u>\$ 27,521</u> | <u>\$ 28,837</u> | <u>\$ 1,316</u> | <u>\$ 137,885</u> | <u>\$ 194,377</u> | <u>\$ 56,492</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 Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 2001

| | |
|---|-----------------------|
| <u>Operating Revenues</u> | |
| New Funds | \$ 600 |
| Interest and Dividends | 11,548 |
| Net Decrease in Fair Value of Investments | <u>(26,913)</u> |
| <u>Total Operating Revenues</u> | <u>(14,765)</u> |
| <u>Operating Expenses</u> | |
| Trust Income Distributions | 6,413 |
| Transfers Out To Other Funds | <u>975</u> |
| <u>Total Operating Expenses</u> | <u>7,388</u> |
| <u>Operating Loss</u> | <u>(22,153)</u> |
| <u>Fund Balances - January 1</u> | <u>429,292</u> |
| <u>Fund Balances - December 31</u> | <u>\$ 407,139</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, 2001

| | |
|--|---------------------|
| <u>Cash Flows From Operating Activities</u> | |
| Cash Received as New Funds | \$ 600 |
| Cash Received as Interest and Dividends | 11,548 |
| Cash Paid as Trust Income Distributions | (6,413) |
| Cash Paid to Other Funds | <u>(975)</u> |
| <u>Net Cash Provided by Operating Activities</u> | <u>4,760</u> |
| <u>Cash Flows From Investing Activities</u> | |
| Net Purchase of Investments | <u>(4,004)</u> |
| <u>Net Increase in Cash</u> | 756 |
| <u>Cash - January 1</u> | <u>1,956</u> |
| <u>Cash - December 31</u> | <u>\$ 2,712</u> |
| <i>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</i> | |
| <u>Operating Loss</u> | \$ (22,153) |
| <u>Adjustment to Reconcile Operating Loss to Net Cash Provided by Operating Activities</u> | |
| Net Decrease in Fair Value of Investments | <u>26,913</u> |
| <u>Net Cash Provided by Operating Activities</u> | <u>\$ 4,760</u> |

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (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 accounting principles generally accepted in the United States of America, 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 or established under a formal trust agreement or Town Meeting vote, or assets held by the Town as a trustee or agent for individuals, private organizations, and other units of government.

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
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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 groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the applicable governmental fund. These acquisitions are required to be capitalized at historical cost in the General Fixed Assets Account Group. In accordance with the practice 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 accounting principles generally accepted in the United States of America, is not included in this financial report.

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

C. Measurement Focus/Basis of Accounting

Governmental, 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.

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 accounting principles generally accepted in the United States of America.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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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 2001, \$73,500 of the beginning General Fund fund balance was applied for this purpose.

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 accounting principles generally accepted in the United States of America in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) as follows:

| | General Fund | Special Revenue Funds |
|---|-------------------|-----------------------------|
| <u>Expenditures and Other Financing Uses</u> | | |
| Per Exhibit C (Budgetary Basis) | \$ 934,502 | \$ 23,890 |
| <u>Adjustments</u> | | |
| <u>Basis Difference</u> | | |
| Retirement Contributions Paid by State of New Hampshire | 856 | |
| <u>Entity Difference</u> | | |
| <u>Unbudgeted Funds</u> | | |
| Arch Pond Committee | | 90 |
| Vilas Pool | | 16,997 |
| Conservation Commission | | 140 |
| Transfer Station | | 2,437 |
| Per Exhibit B (GAAP Basis) | <u>\$ 935,358</u> | <u>\$ 43,554</u> |

E. Assets, Liabilities and Fund Equity

Cash, Cash Equivalents and Investments

For financial reporting purposes, cash and cash 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 New Hampshire statute to have custody of all moneys belonging to the Town and shall pay out the same only upon orders of the selectmen. The treasurer shall deposit all such moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2001

outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Whenever the treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the selectmen, invest the 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 moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

The Town participates in the New Hampshire Public Deposit Investment Pool established in accordance with N.H. RSA 383:22-24. Based on GASB Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements*, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to short-term United States treasury and United States 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 No. 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.

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, 2001

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 accounts where there is uncertainty of 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 \$40,000 at December 31, 2001.

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. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- c. 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. As well, an interfund receivable/payable has been established to account for the Agency Fund assets that are held in the General Fund.

Prepaid Items

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

Long-Term Liabilities

General Obligation Debt - Capital leases supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Account Group.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2001

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 that is not appropriate 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.

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

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

F. Total Columns (Memorandum Only) on Combined Statements

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 2001:

| | |
|-------------------------------|------------------|
| General Fund | \$ 18,252 |
| Special Revenue Fund | |
| Shedd Porter Memorial Library | <u>13,890</u> |
| Total | <u>\$ 32,142</u> |

TOWN OF ALSTEAD, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
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The overexpenditure in the General Fund is due to a payment to settle a claim against the Town. The overexpenditure in the Shedd Porter Memorial Library Fund occurred primarily due to failure to gross budget for all activity.

NOTE 3 - ASSETS

A. Cash and Equivalents

The Town maintains a common bank account in which the cash balances of most funds are maintained. The common bank account is used for receipts and disbursements relating to the General and Transfer Station 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).

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

Category 3 Includes deposits that are uninsured and uncollateralized.

| | Category | | | Total | |
|------|-------------------|---------------|-------------------|-------------------|-------------------|
| | 1 | 2 | 3 | Bank Balance | Carrying Value |
| Cash | <u>\$ 159,960</u> | <u>\$ -0-</u> | <u>\$ 386,112</u> | <u>\$ 546,072</u> | <u>\$ 627,667</u> |

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

TOWN OF ALSTEAD, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2001

Category 3 Includes uninsured and unregistered investments for which the securities are held by the broker, counter party, counter party's trust department or agent, but not in the Town's name.

| | Category | | | Fair Value |
|---|------------------|---------------|---------------|-------------------|
| | 1 | 2 | 3 | |
| Certificates of Deposit | <u>\$ 11,045</u> | <u>\$ -0-</u> | <u>\$ -0-</u> | \$ 11,045 |
| Mutual Funds | | | | 136,271 |
| New Hampshire Public Deposit Investment Pool | | | | <u>427,610</u> |
| <u>Total Investments</u> | | | | <u>\$ 574,926</u> |

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, 2001, upon which the 2001 property tax levy was based is:

| | |
|-------------------------------------|---------------|
| For the New Hampshire Education Tax | \$ 75,293,267 |
| For All Other Taxes | \$ 77,349,153 |

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 New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

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

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

The tax rates and amounts assessed for the year ended December 31, 2001, were as follows:

| | Per \$1,000 of <u>Assessed Valuation</u> | <u>Property Taxes Assessed</u> |
|--------------------------------------|---|--|
| Municipal Portion | \$ 5.09 | \$ 393,756 |
| <u>School Portion</u> | | |
| State of New Hampshire | \$ 6.69 | 503,497 |
| Local | \$ 15.88 | 1,228,683 |
| County Portion | \$ 2.66 | <u>205,537</u> |
| <u>Total Property Taxes Assessed</u> | | <u>\$ 2,331,473</u> |

During the current fiscal year, the Tax Collector placed a lien on May 17 for all uncollected 2000 property taxes.

Taxes receivable at December 31, 2001, are as follows:

| | | |
|---|--|-------------------|
| <u>Property</u> | | |
| Levy of 2001 | | \$ 200,962 |
| <u>Unredeemed (under tax lien)</u> | | |
| Levy of 2000 | | 66,164 |
| Levy of 1999 | | 32,759 |
| Levy of 1998 | | 3,474 |
| Levy of 1997 and Prior | | 19,261 |
| Land Use Change | | 1,280 |
| Yield | | 421 |
| Less: Allowance for estimated uncollectible taxes | | <u>(40,000)</u> |
| <u>Net Taxes Receivable</u> | | <u>\$ 284,321</u> |

D. Other Receivables

Other receivables as of December 31, 2001, are as follows:

| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Total</u> |
|--|-------------------------|--------------------------------------|-----------------|
| Accounts | \$ | \$ 1,409 | \$ 1,409 |
| Intergovernmental | 1,415 | | 1,415 |
| Allowance for Uncollectible Amounts | <u> </u> | <u>(265)</u> | <u>(265)</u> |
| <u>Net Total Receivables</u> | <u>\$ 1,415</u> | <u>\$ 1,144</u> | <u>\$ 2,559</u> |

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 2001 are as follows:

| | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|-----------------------------|---------------------------------|------------------------------|
| General Fund | \$ | \$ 681,990 |
| <u>Special Revenue Fund</u> | | |
| Transfer Station | 43,816 | |
| <u>Agency Fund</u> | | |
| Property Tax | <u>638,174</u> | <u> </u> |
| Totals | <u>\$ 681,990</u> | <u>\$ 681,990</u> |

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Amounts due other governments at December 31, 2001 consist of:

| | | |
|---|--|-------------------|
| <u>Trust Funds</u> | | |
| <u>Nonexpendable</u> | | |
| School District funds in custody of Town Trustees | | \$ 4,138 |
| <u>Agency Fund</u> | | |
| Balance of 2001-2002 district assessment due to the Fall Mountain Regional School District | | <u>638,174</u> |
| <u>Total</u> | | <u>\$ 642,312</u> |

B. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 2001:

| | |
|----------------------------|----------------------------------|
| | <u>Capital Lease Payable</u> |
| Balance, Beginning of Year | \$ 69,470 |
| Retired | <u>(13,654)</u> |
| Balance, End of Year | <u>\$ 55,816</u> |

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

Long-term debt payable at December 31, 2001, is comprised of the following:

| | <u>Original Amount</u> | <u>Issue Date</u> | <u>Maturity Date</u> | <u>Interest Rate %</u> | <u>Outstanding at December 31, 2001</u> |
|------------------------------|----------------------------|-----------------------|--------------------------|--------------------------------|---|
| <u>Capital Lease Payable</u> | | | | | |
| Ambulance | \$ 77,439 | 2000 | 2005 | 6.9 | <u>\$ 55,816</u> |

The annual requirements to amortize the general obligation debt outstanding as of December 31, 2001, including interest payments, are as follows:

| <u>Fiscal Year Ending December 31.</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--|------------------|-----------------|------------------|
| 2002 | \$ 14,615 | \$ 3,615 | \$ 18,230 |
| 2003 | 15,645 | 2,585 | 18,230 |
| 2004 | 16,746 | 1,484 | 18,230 |
| 2005 | <u>8,810</u> | <u>305</u> | <u>9,115</u> |
| Totals | <u>\$ 55,816</u> | <u>\$ 7,989</u> | <u>\$ 63,805</u> |

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 5 - 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 2001, the Town was a member of **The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program** which is a pooled risk management program under RSAs 5-B and 281-A. The workers' compensation and employer's liability policy provides statutory coverage for workers' compensation and up to \$2,000,000 of employer's liability coverage. Primex retained \$300,000 of each loss through June 30, and \$500,000 from July 1 onward. The membership and coverage run from January 1 through December 31. The estimated net contribution from the Town of Alstead billed and paid for the year ended December 31, 2001 was \$5,149. The member participation agreement permits Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Primex foresees no likelihood of an assessment for this or any prior year.

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

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.

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, 2001, the Town contributed 4.93% for police officers and from July 1 through December 31, 2001, the rate was 5.33%. The contribution requirements for the Town of Alstead for the years 1999, 2000, and 2001 were \$836, \$596, and \$1,616, 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 No. 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 \$856 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.

C. 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.

TOWN OF ALSTEAD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

D. Private Trust Fund

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, 2001 is \$2,470,272.

SCHEDULE A-2
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Appropriations and Expenditures
For the Fiscal Year Ended December 31, 2001

| | Appropriations | Expenditures | (Over) Under Budget |
|--|----------------|----------------|---------------------------|
| Current | | | |
| General Government | | | |
| Executive | \$ 37,650 | \$ 39,421 | \$ (1,771) |
| Election, Registration, and Vital Statistics | 27,500 | 23,174 | 4,326 |
| Financial Administration | 35,000 | 32,124 | 2,876 |
| Legal | 15,000 | 41,732 | (26,732) |
| Personnel Administration | 75,500 | 81,474 | (5,974) |
| Planning and Zoning | 3,500 | 4,172 | (672) |
| General Government Buildings | 35,000 | 41,209 | (6,209) |
| Cemeteries | 3,500 | 3,437 | 63 |
| Insurance, not otherwise allocated | 25,000 | 21,920 | 3,080 |
| Advertising and Regional Associations | 2,000 | 2,922 | (922) |
| Other | <u>16,000</u> | <u>13,260</u> | <u>2,740</u> |
| Total General Government | <u>275,650</u> | <u>304,845</u> | <u>(29,195)</u> |
| Public Safety | | | |
| Police Department | 55,500 | 70,346 | (14,846) |
| Ambulance | 18,150 | 15,791 | 2,359 |
| Fire Department | 45,550 | 43,103 | 2,447 |
| Emergency Management | 500 | 1,000 | (500) |
| Other | <u>6,800</u> | <u>2,381</u> | <u>4,419</u> |
| Total Public Safety | <u>126,500</u> | <u>132,621</u> | <u>(6,121)</u> |
| Highways and Streets | | | |
| Administration | 35,100 | 37,389 | (2,289) |
| Highways and Streets | 224,100 | 206,483 | 17,617 |
| Street Lighting | <u>10,000</u> | <u>10,404</u> | <u>(404)</u> |
| Total Highways and Streets | <u>269,200</u> | <u>254,276</u> | <u>14,924</u> |
| Sanitation | | | |
| Administration | 20,150 | 28,296 | (8,146) |
| Solid Waste Disposal | <u>49,850</u> | <u>52,021</u> | <u>(2,171)</u> |
| Total Sanitation | <u>70,000</u> | <u>80,317</u> | <u>(10,317)</u> |
| Health | | | |
| Administration | 1,000 | 786 | 214 |
| Animal Control | | 360 | (360) |
| Health Agencies and Hospitals | <u>12,000</u> | <u>12,668</u> | <u>(668)</u> |
| Total Health | <u>13,000</u> | <u>13,814</u> | <u>(814)</u> |

SCHEDULE A-1
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 2001

| <u>REVENUES</u> | <u>Estimated</u> | <u>Actual</u> | <u>Over (Under) Estimate</u> |
|--|-------------------|-------------------|--------------------------------------|
| Taxes | | | |
| Property | \$ 366,081 | \$ 384,832 | \$ 18,751 |
| Land Use Change | 650 | 4,780 | 4,130 |
| Yield | 10,600 | 11,588 | 988 |
| Excavation | 147 | 147 | |
| Excavation Activity | 718 | | (718) |
| Interest and Penalties on Delinquent Taxes | <u>36,000</u> | <u>39,325</u> | <u>3,325</u> |
| Total Taxes | <u>414,196</u> | <u>440,672</u> | <u>26,476</u> |
| Licenses, Permits and Fees | | | |
| Motor Vehicle Permit Fees | 205,000 | 221,524 | 16,524 |
| Other | <u>3,300</u> | <u>3,793</u> | <u>493</u> |
| Total Licenses, Permits and Fees | <u>208,300</u> | <u>225,317</u> | <u>17,017</u> |
| Intergovernmental | | | |
| State | | | |
| Shared Revenue Block Grant | 15,280 | 15,280 | |
| Meals and Rooms Distribution | 50,649 | 50,649 | |
| Highway Block Grant | 73,234 | 73,234 | |
| State and Federal Forest | | | |
| Land Reimbursement | 4 | 4 | |
| Other | | 3,915 | 3,915 |
| Federal | | | |
| Emergency Management Assistance | | <u>8,830</u> | <u>8,830</u> |
| Total Intergovernmental | <u>139,167</u> | <u>151,912</u> | <u>12,745</u> |
| Charges For Services | | | |
| Income From Departments | <u>9,185</u> | <u>11,896</u> | <u>2,711</u> |
| Miscellaneous | | | |
| Special Assessments | 900 | 845 | (55) |
| Vilas Trust Income | 56,000 | 64,207 | 8,207 |
| Interest on Investments | 10,000 | 11,820 | 1,820 |
| Rent of Property | | 50 | 50 |
| Insurance Dividends and Reimbursements | | 279 | 279 |
| Other | <u>5,002</u> | <u>9,180</u> | <u>4,178</u> |
| Total Miscellaneous | <u>71,902</u> | <u>86,381</u> | <u>14,479</u> |
| Total Revenues | 842,750 | \$ 916,178 | \$ 73,428 |
| Unreserved Fund Balance | | | |
| Used To Reduce Tax Rate | <u>73,500</u> | | |
| Total Revenues, Other Financing Sources and Use of Fund Balance | \$ 916,250 | | |

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

SCHEDULE A-2 (Continued)
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Appropriations and Expenditures
For the Fiscal Year Ended December 31, 2001

| | Appropriations | Expenditures | (Over) Under Budget |
|--|--------------------------|--------------------------|---------------------------|
| <u>Welfare</u> | | | |
| Administration | 200 | 60 | 140 |
| Direct Assistance | <u>4,800</u> | <u>3,892</u> | <u>908</u> |
| Total Welfare | <u>5,000</u> | <u>3,952</u> | <u>1,048</u> |
| <u>Culture and Recreation</u> | | | |
| Parks and Recreation | 4,000 | 6,003 | (2,003) |
| Library | 10,000 | | 10,000 |
| Patriotic Purposes | <u>3,000</u> | <u>2,873</u> | <u>127</u> |
| Total Culture and Recreation | <u>17,000</u> | <u>8,876</u> | <u>8,124</u> |
| Conservation | <u>400</u> | <u>271</u> | <u>129</u> |
| <u>Debt Service</u> | | | |
| Principal - Long-Term Debt | 14,000 | 13,654 | 346 |
| Interest - Long-Term Debt | 6,000 | 4,577 | 1,423 |
| Interest - Tax Anticipation Notes | <u>10,000</u> | <u>7,887</u> | <u>2,113</u> |
| Total Debt Service | <u>30,000</u> | <u>26,118</u> | <u>3,882</u> |
| <u>Capital Outlay</u> | | | |
| Highway Truck | 51,000 | 51,000 | |
| Fire Department - Hose | <u>10,000</u> | <u>9,912</u> | <u>88</u> |
| Total Capital Outlay | <u>61,000</u> | <u>60,912</u> | <u>88</u> |
| <u>Other Financing Uses</u> | | | |
| <u>Operating Transfers Out</u> | | | |
| <u>Interfund Transfers</u> | | | |
| Special Revenue Funds | 10,000 | 10,000 | |
| <u>Trust Funds</u> | | | |
| Expendable | <u>38,500</u> | <u>38,500</u> | |
| Total Operating Transfers Out | <u>48,500</u> | <u>48,500</u> | |
| Total Appropriations and Expenditures | <u>\$ 916,250</u> | <u>\$ 934,502</u> | <u>\$ (18,252)</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, 2001

| | | |
|--|-----------------|-------------------|
| <u>Unreserved - Undesignated</u> | | |
| <u>Fund Balance - January 1</u> | | \$ 155,864 |
| | | |
| <u>Deduction</u> | | |
| Unreserved Fund Balance Used | | |
| To Reduce 2001 Tax Rate | <u>(73,500)</u> | \$ 82,364 |
| | | |
| <u>Additions</u> | | |
| <u>2001 Budget Summary</u> | | |
| Revenue Surplus (Schedule A-1) | \$ 73,428 | |
| Overdraft of Appropriations (Schedule A-2) | <u>(18,252)</u> | |
| 2001 Budget Surplus | | \$ 55,176 |
| Decrease In Designation for Contingency | | <u>28,000</u> |
| Total Additions | | <u>83,176</u> |
| | | |
| <u>Unreserved - Undesignated</u> | | |
| <u>Fund Balance - December 31</u> | | <u>\$ 165,540</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, 2001

| <u>ASSETS</u> | Shedd Porter Memorial <u>Library</u> | Arch Pond Committee | Vilas <u>Pool</u> | Conservation <u>Commission</u> | Transfer <u>Station</u> | <u>Total</u> |
|---|--|------------------------|----------------------|-----------------------------------|----------------------------|-------------------|
| Cash and Equivalents | \$ 29,451 | \$ 3,123 | \$ 22,293 | \$ 3,758 | \$ | \$ 58,625 |
| Investments | | 11,045 | | | | 11,045 |
| Accounts Receivable (Net of Allowance For Uncollectible) | | | | | 1,144 | 1,144 |
| Interfund Receivable | | | | | <u>43,816</u> | <u>43,816</u> |
| | | | | | | |
| TOTAL ASSETS | <u>\$ 29,451</u> | <u>\$ 14,168</u> | <u>\$ 22,293</u> | <u>\$ 3,758</u> | <u>\$ 44,960</u> | <u>\$ 114,630</u> |
| | | | | | | |
| <u>LIABILITIES AND EQUITY</u> | | | | | | |
| | | | | | | |
| <u>Liabilities</u> | | | | | | |
| Accounts Payable | \$ 614 | \$ | \$ | \$ | \$ | \$ 614 |
| Accrued Payroll and Benefits | | | | | | |
| Contracts Payable | | | | | | |
| | | | | | | |
| <u>Equity</u> | | | | | | |
| <u>Fund Balances</u> | | | | | | |
| <u>Unreserved</u> | | | | | | |
| Designated For Special Purposes | <u>28,837</u> | <u>14,168</u> | <u>22,293</u> | <u>3,758</u> | <u>44,960</u> | <u>114,016</u> |
| | | | | | | |
| TOTAL LIABILITIES AND EQUITY | <u>\$ 29,451</u> | <u>\$ 14,168</u> | <u>\$ 22,293</u> | <u>\$ 3,758</u> | <u>\$ 44,960</u> | <u>\$ 114,630</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, 2001

| | Shedd Porter Memorial <u>Library</u> | Arch Pond Committee | Vilas <u>Pool</u> | Conservation Commission | Transfer Station | <u>Total</u> |
|--|--|------------------------|----------------------|----------------------------|---------------------|-------------------|
| Revenues | | | | | | |
| Charges for Services | \$ | \$ | \$ | \$ | \$ 10,640 | \$ 10,640 |
| Miscellaneous | 14,231 | 563 | 18,737 | 63 | | 33,594 |
| Other Financing Sources | | | | | | |
| Operating Transfers In | <u>10,975</u> | _____ | _____ | _____ | _____ | <u>10,975</u> |
| Total Revenues and Other Financing Sources | <u>25,206</u> | <u>563</u> | <u>18,737</u> | <u>63</u> | <u>10,640</u> | <u>55,209</u> |
| Expenditures | | | | | | |
| Current | | | | | | |
| Sanitation | | | | | 2,437 | 2,437 |
| Conservation | | | | 140 | | 140 |
| Culture and Recreation | <u>23,890</u> | <u>90</u> | <u>16,997</u> | _____ | _____ | <u>40,977</u> |
| Total Expenditures | <u>23,890</u> | <u>90</u> | <u>16,997</u> | <u>140</u> | <u>2,437</u> | <u>43,554</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures | 1,316 | 473 | 1,740 | (77) | 8,203 | 11,655 |
| Fund Balances - January 1 | <u>27,521</u> | <u>13,695</u> | <u>20,553</u> | <u>3,835</u> | <u>36,757</u> | <u>102,361</u> |
| Fund Balances - December 31 | <u>\$ 28,837</u> | <u>\$ 14,168</u> | <u>\$ 22,293</u> | <u>\$ 3,758</u> | <u>\$ 44,960</u> | <u>\$ 114,016</u> |

SCHEDULE B-3
 TOWN OF ALSTEAD, NEW HAMPSHIRE
 Shedd Porter Memorial Library Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended December 31, 2001

Revenues

Miscellaneous

| | |
|------------|--------|
| Interest | \$ 517 |
| Shedd Fund | 6,853 |
| Donations | 6,861 |

Other Financing Sources

Operating Transfers In

| | |
|--------------|------------|
| General Fund | 10,000 |
| Trust Funds | <u>975</u> |

Total Revenues and Other Financing Sources

\$ 25,206

Expenditures

Current

Culture and Recreation

| | |
|---|--------------|
| Salaries and Benefits | \$ 12,069 |
| Administrative Costs | 195 |
| Books, Periodicals and Programs | 8,445 |
| Operation and Maintenance of Facilities | <u>3,181</u> |

Total Expenditures

23,890

Excess of Revenues and

Other Financing Sources

Over Expenditures

1,316

Fund Balance - January 1

27,521

Fund Balance - December 31

\$ 28,837

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

SCHEDULE B-4
TOWN OF ALSTEAD, NEW HAMPSHIRE
Arch Pond Committee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2001

| | |
|-----------------------------------|------------------|
| <u>Revenues</u> | |
| <u>Miscellaneous</u> | |
| Interest | \$ 563 |
| | |
| <u>Expenditures</u> | |
| <u>Current</u> | |
| Culture and Recreation | <u>90</u> |
| | |
| <u>Excess of Revenues</u> | |
| <u>Over Expenditures</u> | 473 |
| | |
| <u>Fund Balance - January 1</u> | <u>13,695</u> |
| | |
| <u>Fund Balance - December 31</u> | <u>\$ 14,168</u> |

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

SCHEDULE B-5
 TOWN OF ALSTEAD, NEW HAMPSHIRE
 Vilas Pool Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended December 31, 2001

Revenues

Miscellaneous

| | |
|---------------------|------------|
| Vilas Trust | \$ 17,125 |
| Donations and Other | 1,110 |
| Interest | <u>502</u> |

Total Revenues \$ 18,737

Expenditures

Current

Culture and Recreation

| | |
|--------------------------------|---------------|
| Salaries and Benefits | \$ 4,722 |
| Administrative Costs | 591 |
| Maintenance, Repairs and Other | <u>11,684</u> |

Total Expenditures 16,997

Excess of Revenues

Over Expenditures 1,740

Fund Balance - January 1 20,553

Fund Balance - December 31 \$ 22,293

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

SCHEDULE B-6
TOWN OF ALSTEAD, NEW HAMPSHIRE
Conservation Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2001

| | |
|-----------------------------------|-----------------|
| <u>Revenues</u> | |
| Miscellaneous | |
| Interest | \$ 63 |
| | |
| <u>Expenditures</u> | |
| Current | |
| Conservation | <u>140</u> |
| | |
| <u>Deficiency of Revenues</u> | |
| <u>Under Expenditures</u> | (77) |
| | |
| <u>Fund Balance - January 1</u> | <u>3,835</u> |
| | |
| <u>Fund Balance - December 31</u> | <u>\$ 3,758</u> |

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

SCHEDULE B-7
TOWN OF ALSTEAD, NEW HAMPSHIRE
Transfer Station Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2001

| | |
|-----------------------------------|------------------|
| <u>Revenues</u> | |
| <u>Charges For Services</u> | |
| User Charges | \$ 10,640 |
| | |
| <u>Expenditures</u> | |
| <u>Current</u> | |
| Sanitation | <u>2,437</u> |
| | |
| <u>Excess of Revenues</u> | |
| <u>Over Expenditures</u> | 8,203 |
| | |
| <u>Fund Balance - January 1</u> | <u>36,757</u> |
| | |
| <u>Fund Balance - December 31</u> | <u>\$ 44,960</u> |

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, 2001

| ASSETS | Trust Funds | | Agency Funds | Total |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | Expendable | Nonexpendable | | |
| Cash and Equivalents | \$ | \$ 2,712 | \$ | \$ 2,712 |
| Investments | 155,316 | 408,565 | | 563,881 |
| Interfund Receivable | _____ | _____ | 638,174 | 638,174 |
| TOTAL ASSETS | <u>\$ 155,316</u> | <u>\$ 411,277</u> | <u>\$ 638,174</u> | <u>\$ 1,204,767</u> |
| LIABILITIES AND EQUITY | | | | |
| <i>Liabilities</i> | | | | |
| Intergovernmental Payable | \$ _____ | \$ 4,138 | \$ 638,174 | \$ 642,312 |
| <i>Equity</i> | | | | |
| <i>Fund Balances</i> | | | | |
| Reserved For Endowments | | 351,655 | | 351,655 |
| Reserved For Special Purposes | 155,316 | 55,484 | _____ | 210,800 |
| Total Equity | 155,316 | 407,139 | _____ | 562,455 |
| TOTAL LIABILITIES AND EQUITY | <u>\$ 155,316</u> | <u>\$ 411,277</u> | <u>\$ 638,174</u> | <u>\$ 1,204,767</u> |

SCHEDULE I
TOWN OF ALSTEAD, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 2001

| | |
|-------------------------------------|-------------------|
| <u>Motor Vehicle Permits Issued</u> | \$ 221,459 |
| <u>Dog Licenses and Penalties</u> | 2,249 |
| <u>All Other Collections</u> | <u>1,543</u> |
| <u>Remittances to Treasurer</u> | <u>\$ 225,251</u> |

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

SCHEDULE II
TOWN OF ALSTEAD, NEW HAMPSHIRE
Trust Funds
Summary of Principal and Income - Cost Basis
For the Fiscal Year Ended December 31, 2001

| | Principal | | | Balance December 31, 2001 |
|---|-------------------------------|----------------------|-------------------|---------------------------------|
| | Balance January 1, 2001 | Additions | Withdrawals | |
| <u>Cemetery - Perpetual Care</u> | <u>\$ 190,537</u> | <u>\$ 400</u> | <u>\$</u> | <u>\$ 190,937</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>15,331</u> | <u>200</u> | | <u>15,531</u> |
| Total Library Funds | <u>23,946</u> | <u>200</u> | | <u>24,146</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 | 7,500 | | | 7,500 |
| William Mikelonis | 1,378 | | | 1,378 |
| George T. Woodell | | <u>2,069</u> | | <u>2,069</u> |
| Total School and Other Funds | <u>28,971</u> | <u>2,069</u> | | <u>31,040</u> |
| <u>Capital Reserve Funds</u> | <u>48,500</u> | <u>38,500</u> | | <u>87,000</u> |
| <u>Totals</u> | <u>\$ 291,954</u> | <u>\$ 41,169</u> | <u>\$ -0-</u> | <u>\$ 333,123</u> |

| Income | | | | |
|-------------------------------|------------------|-----------------|---------------------------------|---|
| Balance January 1, 2001 | Additions | Withdrawals | Balance December 31, 2001 | Balance of Principal and Income December 31, 2001 |
| <u>\$ 51,271</u> | <u>\$ 10,228</u> | <u>\$ 6,123</u> | <u>\$ 55,376</u> | <u>\$ 246,313</u> |
| | 104 | 100 | 4 | 2,469 |
| | 21 | 20 | 1 | 501 |
| | 239 | 230 | 9 | 5,659 |
| | <u>651</u> | <u>625</u> | <u>26</u> | <u>15,557</u> |
| | <u>1,015</u> | <u>975</u> | <u>40</u> | <u>24,186</u> |
| 45 | 223 | 201 | 67 | 5,329 |
| | 26 | 25 | 1 | 607 |
| | 22 | 21 | 1 | 511 |
| 31,425 | 2,169 | | 33,594 | 47,309 |
| 2,544 | 423 | 2,500 | 467 | 7,967 |
| 29 | 59 | 25 | 63 | 1,441 |
| | <u>21</u> | | <u>21</u> | <u>2,090</u> |
| <u>34,043</u> | <u>2,943</u> | <u>2,772</u> | <u>34,214</u> | <u>65,254</u> |
| <u>9,746</u> | <u>3,294</u> | | <u>13,040</u> | <u>100,040</u> |
| <u>\$ 95,060</u> | <u>\$ 17,480</u> | <u>\$ 9,870</u> | <u>\$ 102,670</u> | <u>\$ 435,793</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, 2001, 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.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to applicable individuals during the course of our audit fieldwork. Areas discussed included a need for better tracking of transfer station activity.

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 23, 2002

*Plodzik & Sanderson
Professional Association*

2001 Annual Report Alstead Highway Department

I would like to start by thanking the Highway Crew for a job well done in the past year. I would also like to thank everyone who made it possible to obtain the 2001 Ford F-550. It has made work much easier and faster.

Culverts were replaced on Gilsum Mine Road, Hill Road, South Wood's Road, Sunset Circle and Pratt Road. There were also ten driveway permits issued.

Construction on the Pratt Road made traveling it a little bit easier. The road was 12 to 14 feet in width and now is 20 feet plus. This was done by using crushed glass from the Transfer Station and oversize stone from the sand screening. This was then topped with bankrun and crushed gravel. The middle section of Pratt Road was finished by doing a lot of ditching.

The Highway Department also constructed two turn arounds, on South Woods Road and one on Murphy Hill Road. It is hard to turn around in the winter with the plow and sanding equipment.

The result of lots of record keeping, paperwork, and time resulted in the highway returning \$8,829 to the town from FEMA. This was acquired as a result of one of last year's ice storm.

The Highway Department has obtained the permits for the drainage job on Pine Cliff Road. This project will be done this year. The road will be closed to through traffic while under construction.

One last note, I would like to thank the Highway Committee for the time and devotion they have made to make our department run a little easier.

Respectfully submitted,

David Crosby
Road Agent

2001 Annual Report
Shedd Porter Memorial Library

We welcomed 46 new members to the library this year with a circulation of 14,983 books, magazines, and tapes.

“Octopi Your Mind—Read” was the theme of this year’s summer reading program. Thanks to Marie King and the Friends of the Library for purchasing the supplies for the program. Thanks to Judy Ryner, Judy Bellows, Bronwen Jones, Denise Howard, Jen Couture, Alicia Wortman, and Savanna Brehio for their craft projects. Thanks to Jane Hutton, Mary Lou Huffling, Bob Cunniff, Carol Renzelman, and Lark Leonard for reading during story time. Rose Marie Burns made a special visit and read to the children from her new book “Mouse Cleaning.”

Thanks to the continuing financial help received from Lora Whitton, Catherine MacDonald, Roger Maltby, the Halls, Ward Archer, Joanne Stevens, Maxine Craig, the Alstead Conservation Commission, Carol Renzelman, Frank Caruso, Caroline Cross, the Lufkin Family, Karen Romer, and Oasis Rebekah Lodge.

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

2001 Annual Report
Shedd Porter Memorial Library Trustees

The Trustees wish to thank the many friends of the Libray for your continuing and generous 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. The library can accept donations of recently published works of fiction and non-fiction, as well as cash donations. Thank you also to the many volunteers who time, effort and support for the special programs that the library sponsors each year.

The Library Trustees wish to extend our condolences to the family and friends of Geraldine Swift, our former Chairman of the Board of Trustees, who served on the board for many years, and was a true friend of the library.

Thank you to Julia Cunniff, our Librarian, and her staff for their work in maintaining and expanding our collection. Did you know that we have an excellent selection of books and magazines available for your reading pleasure?

Respectfully submitted,
Your Library Trustees

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

2001 Annual Report Alstead Conservation Commission

We reached out to the community this year by sponsoring a talk on invasive plants at the library in March and in April encouraged energy conservation by sponsoring a poster contest at Vilas elementary school. The winners helped plant a sugar maple tree on the school grounds in honor of Earth Day.

At the Alstead Festival we manned a booth and provided information on invasive plants, native species with conservation benefits, wise land use and information on conservation easements. We also welcomed residents to view the recently produced video of the town of Alstead showing parks and points of interest.

We have been working on producing a Map and Guide to the Town of Alstead showing points of interest as well as historical significance. We continue to replace and install signs at Wellman Pond and had requested and promoted the cleanup of the old town pound on Route 12A.

In October we organized a trail day at Pratt's Rock and worked with 12 volunteers to clear the trail of saplings and shrubs.

We have begun a natural resources inventory and have found that the town already possesses a wide variety of maps and information. We welcome interested citizens to join us in this effort.

We meet on the first Wednesday of the month at 5:30 PM at the town offices.

Respectfully submitted,
Joy Nalevanko

2001 Annual Report Alstead Police Department

Dear Residents;

This past year has seen many changes in the Police Department. After 46 years of service, Chief Erwin Ward retired in August. Although well deserved, it left the department with only one Police Officer for the remainder of the year. It was simply impossible for one full time employee to cover 168 hours per week. Promptly after his retirement, the Police Department budget was depleted in September. This put another strain on the operation of the department.

2001 was a busy year, with recorded statistics showing;

441 Call for Service

116 Criminal Cases

37 Motor Vehicle Accidents

These numbers do not reflect; motor vehicle stops, including warnings and/or summons issued; Resident or Business Checks; Court Time; or Administrative Duties.

As you are aware, a new budget with a substantial increase was presented for 2002. This budget was prepared after reviewing the department's overall status, including Calls for Service and other statistics, as well as population and geographical information, and reviewing citizen's requests.

The Board of Selectmen formed a Police Committee of residents to do an assessment of their own, and contracted the New Hampshire Chiefs of Police Association to conduct a management study as well. I would like to take the time to sincerely thank all of the volunteers on the committees for their time and effort.

Although each study and proposal was approached in a different manner, they all came to the same conclusions. The foremost was the department is dangerously understaffed leading to safety and liability issues, as well as a lack of service to the town.

The proposed budget would bring staffing to 1 Full Time working Chief's position, 1 Full Time Officer, 1 Part Time Officer, and 1 Part Time Secretary. The Secretary position is crucial to keep up with administrative duties required for proper Court proceedings and Case management. This will allow the Officers to spend more time on the road and less time in the office or "on call".

We are currently working on several grants to alleviate some of the tax burden on the Town, including;

§ **COPS**

- o If granted, this could bring back \$75,000 over the next three years to aid in funding the additional full time position

§ **DUI / Traffic Patrols**

- o 120 hours of fully reimbursed overtime from the Federal Government for DUI and Specific Traffic Patrols (Intended to be used to enforce School Zone traffic)

§ **PBT**

- o Fully paid Portable Breathalyzers to be used in detection of DUI and underage drinking

§ **Video / Radar**

- o Noted on the Warrant article, the Federal Government will reimburse up to \$2500 for the system

Additionally, we are implementing a K9 program at minimal cost to the town, but he will act as immediate backup and aid in tracking and apprehending suspects.

We are also currently working with the NHMA and Town Attorney to implement new Town Ordinances. While these ordinances can be enforced under State Statutes, the penalty fees go to the State. The new ordinances will bring penalty funds back to the Town's General Fund.

More information on our statistics, grants, and programs, as well as the entire department overview can be obtained on our website at <http://www.usaexpress.net/alsteadpd>, under the "News" section.

If you have any questions or comments please feel free to contact me through the Police Department. I will be glad to answer any questions or concerns you may have.

I feel that the proposed budget is a reasonable balance between cost and an effective level of service. If passed, I am confident that it will allow us to bring you the level of service and professionalism that you need and deserve.

Thank You

Sgt Joseph H Murray
Alstead Police

Alstead Police Department "A New Era"

A committee of townspeople was formed to gather information from Alstead residents as to what the needs of our town are in regards to our police department.

We have met several times to discuss the information, ideas, wants and needs that we have gathered from residents, our police department, other police departments, the Cheshire County Police Chiefs Association, New Hampshire Police Standards & Training, etc.

After reviewing all of the information acquired, we have come to the following conclusions.

- 1) Residents of Alstead want a police officer to respond to their call, 24 hours per day - 7 days a week.
- 2) Residents of Alstead want more visibility, patrol duty, etc., from our department.
- 3) Residents of Alstead would like to see our police department involved in community functions and involved in programs at our schools.
- 4) In addition to the above, a police department has considerable time spent at administrative work, scheduling work, background checks, fingerprinting, issuing gun permits, filling out accident, arrest, abuse and many other reports that have to be documented for insurance companies, court cases, etc.
- 5) A sizable amount of time has to be allotted to appear in court to testify as a witness or to prosecute cases.
- 6) Another item that consumes a portion of time is the mandatory training each officer must have each year to maintain their certification.
- 7) The police department also serves as our animal control department.

In order for the Alstead Police Department to be able to begin to fulfill its obligations to meet the nearly 2,000 residents of Alsteads needs, wants and requirements, we the committee are making the following recommendations.

- 1) That the department consist of a full time working police chief, hired on a salaried contract, one (1) full time officer and that an allowance be made to have a part-time officer.
- 2) That a part time position (20 hours/week) be added to the department for an individual to help with the administrative work load to allow the two officers more time for other duties. This position is also more cost efficient.
- 3) That whereas Officer Murray already owns a trained police dog, we are recommending a small amount of money to add this canine to the police force to act as a back-up to an officer in the performance of his duties and also to assist in search and rescue cases.
- 4) A warrant article to purchase a 2002 Ford Explorer for use as a police cruiser is also recommended by our committee. This vehicle will replace the 1991 Ford Explorer that has

become tired and unreliable. With two full time officers, the department needs two reliable vehicles. It is almost impossible for a community to get along with just one cruiser because there are so many possibilities of it being put out of commission.

5) We live in a society increasingly beset with lawsuits against towns, selectmen, and police officers based on false arrests, excessive force, and negligent hiring, training, supervision, and retention of police personnel. A multi-million dollar lawsuit can easily wipe out a town's tax base, simply because the town wasn't willing to pay a few dollars up front for an adequate police force. There are millions of dollars in police-related lawsuits currently pending against police officers and communities in New Hampshire.

6) The proposed budget for 2002 to provide our recommended police department is an increase of \$55,000.00 over last year. This will result in an increase to your tax bill of .72 cents per \$1,000.00 of the evaluation on your property.

For example: your evaluation is \$100,000.00 x .72 = \$72.00
80,000.00 x .72 = \$57.60
65,000.00 x .72 = \$46.80

We all dislike increases in our property taxes, but we feel this is an amount we should be willing to accept to have a reasonable amount of protection and security for our families, friends, and neighbors.

Alstead Police Department Committee

- | | |
|--------------------------------|----------|
| Bruce A. Bellows, Chairman | 835-6751 |
| Kate Beetle, McLean Road | 756-4519 |
| Ugo Checchi, Sunset Circle | 835-6416 |
| Bernard Cooper, Rogers Road | 835-6862 |
| Jay Cotter, Route 123 | 835-2583 |
| Alan Dustin, Murphy Hill | 835-6070 |
| Robert K. Esslinger, Cook Hill | 835-6182 |
| Jack Michnevich, Main Street | 835-5528 |
| Rich Nalevanko, Hill Road | 835-2564 |
| Bobbie Wilson, Route 123 | 835-6127 |

We will have a **public meeting** at the **Town Hall at 7:00 pm on Thursday, January 31, 2002** to discuss our proposal, listen to your concerns and try our best to answer your questions. Please attend and learn more so that you will be better informed when you vote.

Thank you,
The Alstead Police Department Committee

2001 Annual Report Alstead Fire Department

This year we were extremely fortunate to receive a federal grant for \$73,003 which we used to meet part of the department's five year plan by purchasing a high pressure air compressor, a new cascade air storage system for the rescue truck, and also 16 new lightweight Scott Air Packs for our interior crews. We received this money through FEMA and the United States Fire Administration's FIRE Acts Grant Program. With over 30,000 requests for assistance submitted and only 1,855 grants awarded nationwide, we consider ourselves very fortunate to be one of 14 New Hampshire fire departments to receive funding... and plan on trying our luck again in 2002.

I would like to thank the Officers and Firefighters of this Department for their assistance, support and dedication during this busy and tragic year. In light of the events of September 11, the dedication of volunteers like these, in Alstead and in other small communities nationwide, is a living tribute to the hundreds of emergency personnel who died in the line of duty. And I would like to thank the people of Alstead and the surrounding communities who gave so generously in the aftermath of the attacks; through your donations we were able to send approximately \$2000 to the Firefighter's Relief Fund. Thank you.

Please be aware that the Fire Department and Ambulance Service are volunteer organizations and gratefully accept new members at any time. Training and equipment are provided free of cost to the individual. See me or any member for information on joining.

2001 Activity Report

- 18 Motor Vehicle Accidents
- 1 Flooded Cellar
- 9 Mutual Aid Calls
- 7 Illegal Burns
- 1 Smoke Investigation
- 2 Car Fires
- 2 Assist the Ambulance
- 1 Structure Fire
- 1 Assist Police
- 3 Community Service
- 12 Meetings
- 4 Work Details
- 1 Ice Jam/Flooding
- 1 Hazardous Materials Notification
- 2 Alarm Investigations
- 2 Brush Fires
- 3 Trees/Wires Down
- 1 Bomb Threat
- 1 Capsized Boat
- 1 Stove Fire
- 2 Oil Spills
- 1 Propane Leak
- 12 Drills

Total = 88 Calls

Respectfully submitted,

Kim J. Kercewich
Fire Chief

2001 Annual Report Alstead Ambulance

On the evening of September 11th, I returned to my house in East Alstead, numbed by the events of the day, frightened for the safety of my children, and mourning the loss of so many innocent victims in New York, Pennsylvania, and Washington, D.C. The light on the answering machine was blinking furiously as I walked through the door and the electronic voice told me I had 7 new messages....every one of them was from a member of the Alstead Fire Department or Alstead Ambulance, volunteering to go to ground zero and help with the rescue efforts.

Usually, in this yearly update, I report the number of emergency calls we had (total = 123), the new equipment we purchased (a "off-road" backboard for carrying or air-lifting patients out of the woods), and any special training or events we have had. But this year I would additionally like to highlight the nature of the people who serve you in the field of emergency medical services. They are all "Call Volunteers", getting paid between \$6.50 and \$7.50 an hour for their time on an emergency call. Our Emergency Medical Technicians (EMT's) meet rigorous federal and state requirements at the First Responder, Basic and Intermediate levels. Aside from their initial training, they are required to complete a minimum of 48 hours of continuing education every two years (more for those certified at the EMT-I level) to renew their certification. Additional requirements include training with police and fire departments so they are proficient in working on accident, fire and crime scenes, weekly checks on the ambulance and its equipment and monthly meetings. The EMT's are people from all walks of life; some were born here, most have families, many work full time jobs outside of Alstead...all have the desire to serve their community and to make a difference. That so many were so willing to leave their families and jobs to go help in New York that day in September is a true testament to the caliber of the individuals who are serving this town. It is an honor to work with them.

You will notice that the Ambulance Budget is up this year. I have requested \$2000 to provide the ambulance crew with immunizations (including Hepatitis, Tetanus, Flu and yearly testing for Tuberculosis), provide protective clothing for the new members, and to keep up to date with the training on hazardous and infectious materials. They need to do their job safely. An additional \$4,100 has been requested to pay for Paramedic Intercept services (above and beyond what the Alstead Ambulance crew can provide) provided by LeFevre Ambulance of Bellows Falls. Due to recent changes in the Medicare laws, LeFevre can no longer directly bill patients for their Paramedic level services, and the Town of Alstead is forced to initially foot the bill and then recoup the loss by billing the patient's insurance. If you have questions about the budget or any other EMS concerns I would be happy to talk with you.

You may contact me at 835-2928.

Respectfully Submitted,

Tamsen Howes
Captain

COMMUNITY FOREST FIRE WARDEN AND STATE FOREST RANGER REPORT

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate and coordinate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ALL outside burning. Fire permits are mandatory for any open burning unless the ground where the burning is to be done (and surrounding areas) is completely covered with snow. 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 up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs. Open burning is a privilege, **NOT** a right. Help us to protect you and our forest resource! Build small brush piles that can be quickly burned and extinguished.

New Hampshire experienced over 940 wildland fires in 2001. Most of the fires were human caused. Due to dry conditions fires spread quickly impacting more than 20 structures. Homeowners can help protect their homes by maintaining adequate green space around the house and make sure that the house number is correct and visible. **Only You Can Prevent Wildland Fires.** Contact your local Fire Department or the New Hampshire Division of Forests and Lands website at www.nhdfi.com or call 271-2217 for wildland fire safety information.

2001 FIRE STATISTICS

(All fires Reported thru November 26, 2001)

TOTALS BY COUNTY

| | <u># of Fires</u> | <u>Acres</u> |
|--------------|-------------------|--------------|
| Belknap | 89 | 18 |
| Carroll | 62 | 12 |
| Cheshire | 147 | 41 |
| Coos | 53 | 16 |
| Grafton | 109 | 99 |
| Hillsborough | 198 | 68 |
| Merrimack | 70 | 20 |
| Rockingham | 135 | 90 |
| Strafford | 57 | 54 |
| Sullivan | 22 | 10 |

CAUSES OF FIRES REPORTED

| | |
|--------------------|------------|
| Illegal | 279 |
| Unknown | 201 |
| Smoking | 86 |
| Children | 69 |
| Campfires | 49 |
| Rekindle of Permit | 45 |
| Arson | 31 |
| Lightning | 24 |
| Misc * | <u>158</u> |
| | 942 |

(Misc: powerlines, fireworks, railroad, ashes, debris, structures, equipment, etc.)

| | <u>Total Fires</u> | <u>Total Acres</u> |
|-------------|--------------------|--------------------|
| 2001 | 942 | 428 |
| 2000 | 516 | 149 |
| 1999 | 1301 | 452 |

2001 Annual Report
Trustees of Trust Funds

This year the George T. Woodell Scholarship Fund was transferred to the Trustees of Trust Funds of Alstead to oversee and manage as directed.

New Cemetery Funds established during 2001:

10/15 Robert Santaw Fund \$200.00

11/01 Vendig-Dole Fund \$200.00

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

We would like to take this opportunity to thank Marie Bender for her time and interest in Alstead while serving as a Trustee of Trust Funds for the past twenty-one years. Marie is not seeking another term as she works in the Boston area and feels she no longer has time to serve.

Respectfully submitted,

Trustees of Trust Funds
Marie Bender
Bruce A. Bellows
Reginald Clark

2001 Annual Report Alstead Historical Society

This past year, as with every year, we have received many items from current or former residents of the Alstead area to add to our wonderful museum, reference room and photo collection. For these, we are forever grateful.

Dorothy Walker, our curator, has endeavored to keep the museum open on Sunday afternoons during the summer. We are always open on Memorial Day, and during the Alstead Festival. You can make arrangements to visit the museum at other times by contacting Dorothy Walker at 835-6462 or Bruce Bellows at 835-6751.

A group of Historical Society members are currently working with the Mill Hollow Steering Committee in hopes of preserving Chase's Mill for the benefit of generations to come.

The Society has hired a professional on a part-time basis, to help us catalog our vast collection of items, documents and photo's. Anne Meyer was most recently associated with the Cheshire County Historical Society and is now working on her own as a consultant. She will instruct us on the proper techniques to care for and preserve our collection.

We would appreciate anyone with a little time, an interest in history and a desire to help, to join us in the endeavor.

Bruce Bellows, President
Dorothy Walker, Curator

**2001 Annual Report
Alstead Cemetery Commission**

During the past year many fallen limbs were removed from the cemeteries caused by heavy snow fall this past winter. In the spring leaves were raked and removed followed by normal cemetery mowing during the season.

Dead limbs and trees were removed as needed from Maple Side, Pine Grove and West Cemeteries.

The Cemetery Commission would like to thank:

Ed Hatch
Jean & Bill Rhoades
Jon Clark

for their help during the past year.

Respectfully submitted,
Cemetery Commission

Bruce Bellows
Marie Bender
Reggie Clark

WASTE DISPOSAL IN ALSTEAD

Last Fall, the Selectmen, in an effort to broaden participation in Town government and to increase communication between the public and our elected officials, asked a group of residents to explore the topic of waste disposal in our town. This is a very brief summary of our initial findings.

During the last 20 years, citizens of Alstead have shown leadership as we have responded to major changes in how we manage our wastes. Today, increasing costs, changes in markets for recyclables, new state and national laws, and changes in technology, have created a need to once again "take stock" at how we manage our wastes.

In 2000, Alstead's actual expense for waste and recycling was \$77,421 (having budgeted \$70,000). This was paid primarily through property taxes. Dividing that figure by the 914 households in town, gives an average annual cost of approximately \$85 for each household in Alstead.

Based on state statistics, the quantity of trash--471 tons--that the Transfer Station handled in 2000 indicates that about half of Alstead households currently use the transfer station. Some residents use private haulers, and some take part or all of their trash elsewhere, and some people probably do a combination of these.

After reviewing the financial information for the year 2000 (the most recent available), it was estimated that the average cost of waste disposal through Alstead's transfer station was \$146 per ton.

The per-ton breakdown is:

\$87 for hauling and tipping fees

\$59 for everything else including labor and administration

total: \$146 per ton

Based on the costs per ton, it is estimated that it costs the town approximately \$1.68 per average-size large trash bag (holding an average of 23 pounds) that is brought to the Alstead Transfer Station.

This year, the expenses involved in handling recyclables (recycled paper, cans bottles, etc.) currently average from \$18-\$39 per ton, much cheaper than waste disposal. This cost is dependent upon prices paid by companies that buy recyclables. These prices are currently very low, but change a lot.

With the rising cost of waste disposal, the Town is exploring options for reducing these costs. Some of the possibilities being explored are:

1. Shifting more costs from the property taxes to the users
2. Providing incentives for increasing recycling since it is less expensive to process than trash
3. Working cooperatively with neighboring towns
4. Continuing to include rising costs in the property taxes

The Selectmen and the Recycling Group would very much like to know what Alstead residents do now with their waste and what they would like to see in the future. This is your chance to directly affect Town policies. There will be a questionnaire available at the Town Hall during voting hours on voting day, March 12 about these issues. We look forward to your response!

If you would like a questionnaire, but will not be able to fill one out on Voting Day, please contact a member of the Recycling Group. If you are interested in joining the Recycling Group, or would like to receive our meeting notes by email, please contact one of the group members, who are currently: Howard Weeks, Kathy Torrey, Paul Rodrique, Peter Rhoades, Dick Minard, Tamsen Howes, David Huffling, Chris Hansen, Jim Gruber, John Fay, Junie Esslinger, and Berny & Martha Cooper.

**2002 Annual Report
Alstead Board of Adjustment**

Two requests for Special Exceptions were received. One was granted, however both applications were subsequently withdrawn. It has been busy from time to time answering procedural questions, as well as questions pertaining to the 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. The board is currently looking for additional Members. Any citizen interested in becoming a Member is encouraged to contact any Member of the Board.

David Fiske, Chairman
Richard Minard, Member
David Collins, Member
Sam Sutcliffe, Member

Respectfully submitted,

Melanie Marsden
Administrative Support Person

2001 Annual Report Alstead Planning Board

The Alstead Planning Board received and approved five minor subdivisions. The Alstead Planning Board had several work meetings to develop Site Plan Review. On March 26th a Public Hearing for the proposed adoption of Site Plan Review took place, at which, each attending Board Member signed the adoption of the Site Plan Review Regulations.

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

The Board has openings for Alternate Members. If interested, please contact any member of the Planning Board or member of the Board of Selectmen for more information.

Respectfully submitted,

Melanie Marsden
Administrative Support Person

Peter Rhoades, Chairman
Matthew Saxton, ex officio
Juliana Stevens
Don Bascom
Rose-Marie Caffrey
Randy Rhoades
Gloria Seddon



The Alstead Highway Department
Long Range Planning Committee

The Alstead Highway Departments budget for the year 2002 which was prepared with the guidance of the newly formed Long Range Planning Committee has been approved by the selectmen for inclusion into the budget for the town. Each line item was examined in detail to make sure it was justified. The committee looked at several proposals including one that called for hiring of an additional full time person to see how it would affect the overtime issue and how it would impact the total budget.

The NH Department of Transportation maintains that we have half the staff needed to do the work that is required. It was decided however that we can not add an additional person this year. Paying overtime is less expensive than the addition of another full time employee.

It is the desire of the Long Range Planning Committee to establish an obsolescence policy, therefore an inventory was made of all trucks, tools and equipment which were then categorized for cost, age and condition. It was determined that we need to replace one of the one ton trucks this year. In two years one of the large trucks will be 20 years old and it will have to be replaced. Other tools and equipment needing replacement are covered in this years proposed operating budget.

We submitted a warrant article to replace the one ton truck. The quote for the truck utilizing all discounts available to municipalities is \$56,680. To reduce the amount needed to be raised from new taxes we want to apply \$ 25,000.00 from capital reserve. We are proposing funds be put into capital reserve for future equipment needs.

There is a warrant article for one large paving project over and above the paving in the operating budget. It is felt that we must preserve the work started, if the roads are to last.

The committee looked at work planned for this year and for the future. Due to budget restrictions last year the highway department was unable to pave or apply gravel to the roads. To prevent further deterioration of the roads it is critical that we do minimal paving and grading this year. Therefore we have restored gravel, paving and oiling to this years budget.

The Long Range Planning Committee and David Crosby believe this budget is in the best interests of the town of Alstead. At our next meeting we will begin work on a long range plan. We will meet at the town office January 24, 2002 at 7 PM.. We invite you to join the committee. We need your input and your participation.

The following individuals including the present members of the Alstead Highway Department prepared this budget. Feel free to discuss it with any or all of them.

Highway Department

David Crosby, Road Agent
Joe Kopacz
Kim Kercewich

Long Range Planning

Clarence Meyer, Chair
Bruce Bellows
John Burroughs
Warren Campbell
David Leonard
Jeff Marsden
Sam Sutcliffe
Bobbi Wilson
Dale Wilson

2001 Annual Report
Town Clerk/Tax Collector

The registration requirements for older cars (1988 or older) which was started in 2000 has presented some hardship on those who have acquired older vehicles. A reminder that in addition to the bill of sale you need one of the following documents:

- a. Previous issued N.H. Registration.
- b. Valid Out of State Title.
- c. Verification of VIN (Form 19A).

If you have any question regarding a new registration, you may call the office. It is important to have the proper paperwork. I can process registrations by mail if necessary.

The on line program was delayed again last year. We anticipate being on line this year if no further problems develop. There is a new update for the motor vehicle registrations which will be window based and the cost is reflected in my budget.

A new printer was purchased for the tax program. It has been quite an improvement with the billing. 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..

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

UCC filings will no longer be handled on the local level. The State will be in charge of UCC filings. In our case it generated a small amount of revenue so it will not affect us as much as some towns.

I thank you for your support this year and your patience with any delays that may occur while you are using this office.

Respectfully submitted,

Gloria Seddon

2001 BIRTHS

| <u>Date</u> | <u>Place of Birth</u> | <u>Child's Name</u> | <u>Father's Name</u> | <u>Mother's Name</u> |
|-------------|-----------------------|--------------------------------|----------------------|------------------------|
| 01/19 | Keene | White, Austen Hayden | White, Michael | White, Jaime |
| 02/26 | Keene | Martin, Brandon Hunter | Martin, Paul | Martin, Crystal |
| 03/17 | Springfield, VT | Duffield, Benjamin Wayne | Duffield, Wayne | Duffield, Adrienne |
| 05/19 | Keene | Peltier, Ehan Andrew | Peltier, David | Peltier, Amy |
| 05/29 | Lebanon, NH | Heidorn, Jacy Logan | Heidorn, Michael | Heidorn, Erin |
| 06/11 | Keene | DeMayo, Saydrin Scout | DeMayo, Robert | DeMayo, Diana |
| 06/20 | Alstead | Patton, Havah Chose Life | Patton, Christopher | Patton, Autumn |
| 06/25 | Keene | Vaine, Lindsey Alexis | Vaine, Timothy | Vaine, Holly |
| 07/18 | Peterborough | Marsden, Tess Bellows | Marsden, Jeffrey | Marsden, Melanie |
| 07/19 | Keene | Lessard, Reilly Jacob | Lessard, Charles | Lessard, Melissa |
| 08/01 | Springfield, VT | Bittenbender, Georgia Doris | Bittenbender, Kevin | Bittenbender, Margaret |
| 08/21 | Keene | Prior, Clay Charles | Prior, Martin | Prior, Shella |
| 08/30 | Keene | Oberst, Hunter Ethan | Oberst, Frederick | Oberst, Caroline |
| 09/20 | Keene | Remillard, Alletha Mae | Remillard, David | Remillard, Billie Jo |
| 09/25 | Keene | Howard, Jada Nicole Nikolaisen | Howard, Adam | Howard, Denise |
| 12/25 | Keene | Pratt, Daniel Aaron | Pratt Paul | Pratt, Kathleen |

2001 MARRIAGES

| <u>Groom</u> | <u>Residence</u> | <u>Bride</u> | <u>Residence</u> | <u>Place of Marriage</u> | <u>Date</u> |
|---------------------------|------------------|----------------------|-------------------|--------------------------|-------------|
| Northcott, Christopher B. | Walpole | Page, Katherine W. | Alstead | Walpole | 01/05 |
| Northcott, Benjamin T | Walpole | Golec, Gail R. | Alstead | Walpole | 02/10 |
| Mason, Richard K. | Alstead | Davis, Diane J. | Alstead | Alstead | 04/07 |
| St. Aubin, David J. | Alstead | Haley, Bobbi Jean | Alstead | Swanzy | 06/23 |
| Tillson, Matthew s. | Alstead | Sharkey, Bobbi J. | Alstead | East Swanzy | 07/14 |
| Shand, Michael J. | Langdon | Sherwood, Sandra L. | Alstead | Alstead | 08/04 |
| Rowe, Marc R. | Alstead | Rousseau, Jennifer A | Alstead | Concord | 08/11 |
| Proulx, Gary W. | Alstead | Ioannou, Dorothy A. | Alstead | Surry | 08/11 |
| Anders, David M. | Alstead | Coon, Desiree L. | Bellows Falls, VT | Walpole | 08/11 |
| Price , Derek O | Alstead | Heideman, April R. | Alstead | East Alstead | 08/18 |
| Mitchael, Richard C. | Alstead | Macri, Jami G. | Alstead | Walpole | 09/08 |
| Morgan, Jon P. | Alstead | Smith, Caroline L. | Alstead | Keene | 09/15 |
| Mauro, Raymond John | Columbia, MD | Michnovetz, Lynn Lee | Columbia, MD | Ashuelot, NH | 10/27 |

2001 Deaths

| <u>Name</u> | <u>Place of Death</u> | <u>Date</u> |
|------------------------|-----------------------|-------------|
| Kniec, Stanley F. | Westmoreland | January 11 |
| Stevens, Austin N. | Alstead | March 13 |
| Mulliner, Edith L. | Keene | April 19 |
| Brooks, Ethel M. | Westmoreland | May 14 |
| Clark, Clifford E | Keene | June 2 |
| Metcalf, Frances E. | Concord | June 12 |
| Worcester, Robert B. | Peterborough | July 20 |
| Simmons, Bula | Westmoreland | August 11 |
| Bragg, Ernestine | Westmoreland | August 15 |
| Santaw, Robert E. | Keene | August 18 |
| Richards, Diane K. | Alstead | August 28 |
| Desrosiers, Barbara P. | Keene | October 9 |
| Wilson, Margery T. | Westmoreland | November 15 |
| Wood, Donald H. | Westmoreland | December 1 |
| Shaw, Elizabeth | Keene | December 6 |
| Swift, Geraldine L. | Langdon | December 17 |
| McGuire, Janet | Concord | December 19 |

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

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 OF ALSTEAD
PO BOX 60
ALSTEAD, NH 03602

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PERMIT NO. 5

VNH Library

Durham, NH 03824