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1985

# *Annual Report*

FOR THE TOWN OF  
**WHITEFIELD,**  
NEW HAMPSHIRE



**Year Ending December 31**

**1985**

University of New Hampshire

Library



**ANNUAL REPORT**  
of the Selectmen of  
**WHITEFIELD**  
New Hampshire

**TOGETHER WITH THE REPORTS OF  
Town Treasurer, Cemetery Trust Funds,  
Treasurer, Public Library, Police  
Department, Airport Commission,  
Fire & Water Departments**

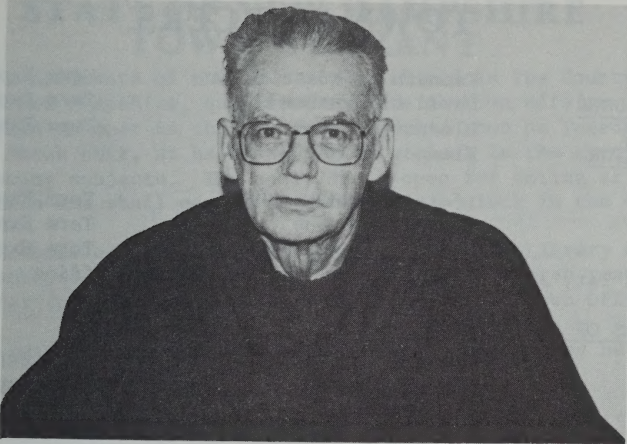
**FOR THE YEAR ENDING  
DECEMBER 31, 1985**

**NOTICE: This is the only Town Report you will receive. Please bring it to the Town Meeting so you can follow the business procedure.**

**BUSINESS MEETING TUESDAY, MARCH 11 AT 7:30 P.M.  
POLLS OPEN 10 A.M. TO 6 P.M.**

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The Town of Whitefield dedicates this annual report to Judge Willard Stoughton who retired January 31, 1986 after serving for twenty-five years as a justice for the Whitefield Municipal Court. Best wishes for a happy and "swinging" retirement.

Photo by Caledonian-Record

## TOWN OFFICERS

|                       |                         |                   |
|-----------------------|-------------------------|-------------------|
| <u>MODERATOR</u>      | Kenneth L. Russell, Jr. | Term Expires 1986 |
| <u>TOWN TREASURER</u> | David L. Monahan        | Term Expires 1987 |
| <u>TOWN CLERK</u>     | Eleanor P. Hart         | Term Expires 1988 |
| <u>TAX COLLECTOR</u>  | Eleanor P. Hart         |                   |

|                  |                        |                   |
|------------------|------------------------|-------------------|
| <u>SELECTMEN</u> | Irving V. Hodgkinson   | Term Expires 1986 |
|                  | William Kennedy        | Term Expires 1987 |
|                  | Raymond H. Putnam, Jr. | Term Expires 1988 |

NOTE: Meet 1st, 3rd, 5th Mondays - 7:00 p.m. - Town Office

### SUPERVISORS OF CHECK LIST

|                 |                   |
|-----------------|-------------------|
| Carlton Rines   | Term Expires 1988 |
| Roland Beaulieu | Term Expires 1989 |
| Teresa Mason    | Term Expires 1989 |

### TRUSTEES OF TRUST FUNDS

|                  |                   |
|------------------|-------------------|
| Faye Buckminster | Term Expires 1986 |
| Mary Watkins     | Term Expires 1987 |
| Mary Hennessey   | Term Expires 1988 |

### LIBRARY TRUSTEES

|                              |                   |
|------------------------------|-------------------|
| Eleanor Mason                | Term Expires 1986 |
| Eileen Kennedy               | Term Expires 1986 |
| Louise Jordan                | Term Expires 1987 |
| Faye Jennings/Janet Kennedy* | Term Expires 1987 |
| Ann Lalonde                  | Term Expires 1988 |
| Lavina Maykut                | Term Expires 1988 |

\*Appointed to fill remainder of term

PUBLIC WELFARE SPVS. Board of Selectmen

### POLICE DEPT.

Chief Richard Dow  
 Patrolman Glenn Brooks  
 Patrolman Wilford Tompkins  
 Patrolman Christopher St. Cyr

### HIGHWAY DEPT.

Alan Smith, Foreman

### PLANNING BOARD

Edgar Cormier, Chairman  
 Jeanne McIntyre, Secretary  
 Mary Hennessey, Treasurer  
 Larry Rexford  
 Stanley Holz  
 Alice McGee  
 Kenneth L. Russell, Jr.  
 Edward Witt, Alternate  
 Raymond H. Putnam, Jr., Selectmen Rep.

NOTE: Meet 1st Tuesday Every Month at Town Office - 7:00 p.m.

## STATE OF NEW HAMPSHIRE TOWN WARRANT

To the inhabitants of the Town of Whitefield in the County of Coos and State of New Hampshire, qualified to vote in town affairs. You are hereby notified to meet in the Town Hall in said town on Tuesday, the eleventh of March next, at half past seven o'clock in the evening to act on the following subjects. The polls shall open for voting at ten o'clock in the forenoon and shall not close before six o'clock in the evening.

1. To choose one Selectman for three years; two Library trustees for three years each; one Trustee of Trust Funds for three years; one Town Moderator for two years; and all other necessary Town Officers.
2. To raise and appropriate such sums of money as may be necessary for:
  - a. General Government:
    - (1) Town Officers Salaries
    - (2) Town Officers Expenses
    - (3) Election & Registration
    - (4) General Government Buildings
    - (5) Reappraisal of Property
    - (6) Damages & Legal Expenses
    - (7) Community Action Program
    - (8) Chamber of Commerce
    - (9) North Country Council
    - (10) Municipal Audit
    - (11) Contingency Fund
  - b. Public Safety:
    - (1) Police Department
    - (2) Fire Department
    - (3) Civil Defense
  - c. Highways, Streets, & Bridges:
    - (1) Town Maintenance
    - (2) General Highway Dept. Expenses
    - (3) Highway Equipment Maintenance
    - (4) Sidewalk Maintenance
    - (5) Street Lighting
  - d. Sanitation:
    - (1) Landfill
    - (2) Sewer Maintenance
    - (3) Treatment Plant Operation & Maintenance
  - e. Health:
    - (1) Life Squad
    - (2) Health Officer

f. Welfare:

- (1) General Assistance
- (2) Old Age Assistance & APDT

g. Culture and Recreation:

- (1) Public Library
- (2) Parks & Playgrounds
- (3) Recreation Program
- (4) Band Concerts
- (5) Memorial Day

h. Public Service Enterprises:

- (1) Cemetery Association
- (2) St. Matthew Cemetery
- (3) Regional Airport

i. Debt Service:

- (1) Payments on Principal of Debt - Sewer Bond
- (2) Interest Expense - Sewer Bond
- (3) Interest Expense - Tax Anticipation Notes

j. Miscellaneous:

- (1) Insurance - Property, Liability, etc.
  - Group Health
  - Group Life/Disability
  - Workmens Compensation
  - Unemployment Compensation
- (2) FICA and Police Retirement

k. Water Department:

- (1) Water Rent
- (2) Operation & Maintenance of Dept.

3. To see if the Town will vote to authorize the Selectmen to borrow money by temporary loans in anticipation of taxes.

4. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by tax collector's deed by either a public auction; or advertised sealed bid; or in such other manner as determined by the Selectmen as justice may require, in accordance with RSA 80:42. The Selectmen shall have the power to establish a minimum amount for which the property is to be sold and terms and conditions of the sale.



5. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the State, Federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.

6. To see if the Town will authorize prepayment of resident taxes and to authorize the tax collector to accept prepayments as provided by RSA 80:1-a.

7. To see if the Town will vote to raise, appropriate and expend the sum of Two Thousand Dollars (\$2,000.00) for the overall maintenance and operating expenses of the Children's Community Center.

8. To see if the Town will vote to raise, appropriate and expend the sum of Five Thousand Five Hundred Dollars (\$5,500.00) to continue Public Health Nursing Service in Whitefield.

9. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) as Whitefield's contribution to the White Mountain Mental Health & Developmental Services, a non-profit mental health and developmental service center. (By Petition)

10. To see if the Town will vote to raise and appropriate Two Thousand Dollars (\$2,000.00) for the Littleton Hospital to establish an Ambulatory Surgery Service expected to be operational in 1987. This service will provide Whitefield patients with one day surgery saving time and money. The hospital administration will report the opening of service to the town. (By Petition)

11. To see if the Town will vote to raise and appropriate Five Thousand One Hundred Dollars (\$5,100.00) to purchase hose for the Fire Department.

12. To see if the Town will vote to raise and appropriate Thirty Five Thousand Dollars (\$35,000.00) for purchase of a truck with sanders and plow for the Highway Department.

13. To see if the Town will vote to raise and appropriate Ten Thousand Dollars (\$10,000.00) for purchase of a pick-up truck for the Highway Dept.

14. To see if the Town will vote to appropriate Three Thousand Nine Hundred Dollars (\$3,900.00) to assist or fund, in whole or in part, the Whitefield Senior Citizens Center for programs for the aging, and the administration thereof with the advice of the NH State Council on Aging pursuant to RSA 167-A:10 and to authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 (as amended).

15. To see if the Town will vote to appropriate Thirty One Thousand Dollars (\$31,000.00) for purchase and installation of water meters and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.

16. To see if the Town will vote to authorize the Selectmen to sell a parcel of land consisting of 2.9 acres on Pine St., acquired from Carl Lufkin and Ruth L. Bean, recorded Coos Deeds, Volume 559, Page 406, on March 29, 1973 to Fred Davis for the sum of Three Thousand Five Hundred Dollars (\$3,500.00). Purpose of the purchase is to install a septic system.

17. To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Dollars (\$16,000.00) for the purpose of effecting repairs to the municipal well located on Cherry Mt. in Jefferson, NH, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed Sixteen Thousand Dollars (\$16,000.00) under and in compliance with the provisions of the Municipal Finance Act (NH RSA 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other action as may be necessary to effect the issuance, negotiation, sale and delivery of said bonds or notes as shall be in the best interests of the Town of Whitefield. (Voting on this article shall be by written ballot and a 2/3 vote is required for adoption pursuant to RSA 33:8).

18. To see if the Town will vote to rescind Article 6 of the 1972 annual town meeting as amended and to discontinue plowing of the one mile, more or less, of road on the west side of Forest Lake from the Bethlehem line to the Dalton line.

19. To see if the Town will vote to correct Article 2k of the 1974 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Highway Department truck with plow and sander to replace the 1977 Chevrolet dump truck and to pay into that fund the amount of Twenty Thousand Dollars (\$20,000.00). This amount plus interest is in custody of the Trustees of Trust Funds.

20. To see if the Town will vote to correct Article 2k of the 1974 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a pickup truck to replace the 1985 GMC pickup truck and to pay into that fund the amount of Five Thousand Dollars (\$5,000.00). This amount plus interest is in custody of the Trustees of Trust Funds.

21. To see if the Town will vote to correct Article 2k of the 1974 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Highway Dept. payloador to replace the 1978 International Hough payloador and to pay into that fund the amount of Fifteen Thousand Dollars (\$15,000.00). This amount plus interest is in the custody of the Trustees of Trust Funds.

22. To see if the Town will vote to correct Article 18 of the 1982 Town Warrant to authorize the creation of a Capital Reserve Fund for the purpose of purchasing an ambulance and to pay into that fund the amount of Fifteen Thousand Dollars (\$15,000.00). This amount plus interest is in the custody of the Town Treasurer. Additionally, to see if the Town will vote to raise and appropriate a payment into that fund in the amount of Five Thousand Dollars (\$5,000.00).

23. To see if the Town will vote to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Police Cruiser and further to see if the Town will vote to raise and appropriate a payment into that fund in the amount of Five Thousand Dollars (\$5,000.00).

24. To see if the Town will vote to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Fire Truck and further to see if the Town will vote to raise and appropriate a payment into that fund in the amount of Ten Thousand Dollars (\$10,000.00).

25. To see if the Town will vote to raise and appropriate a payment of Two Thousand Dollars (\$2,000.00) into the Capital Reserve Fund for revaluation of the Town.

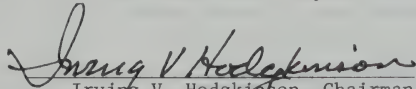
26. "Shall we adopt the provisions of RSA 72:37 for the exemption of the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000.00." (Voting on this article shall be by ballot with a majority required and was a petition article).

27. To see if the Town will vote to oppose the burial, storage, transportation and production of high level radioactive waste in the Town of Whitefield and State of New Hampshire; and to call upon Congress to conduct an independent investigation with full public participation into the feasibility and prudence of the US Department of Energy's (DOE's) present plan to dispose of radioactive waste and into the DOE's competence to carry out such a plan.

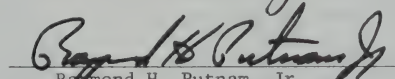
28. To see if the Town will vote to adopt written welfare guidelines as proposed by the Board of Selectmen. Chapter 380 of the Laws of 1985 requires the Town to adopt written welfare guidelines prior to April 1, 1986. (Copies of the full text of the proposed guidelines are on file with the Town Clerk).

29. To transact any other business that may lawfully come before said meeting.

Given under our hands and seal of the Town this fourth day of February, 1986.

  
Irving V. Hodgkinson, Chairman

  
William Kennedy

  
Raymond H. Putnam, Jr.

A TRUE COPY ATTEST:

IRVING V. HODGKINSON  
WILLIAM KENNEDY  
RAYMOND H. PUTNAM, JR.  
SELECTMEN OF THE TOWN OF WHITEFIELD

## BUDGET OF THE TOWN OF WHITEFIELD

Estimates of Revenue for the Ensuing Year, January 1, 1986 to December 31, 1986 compared with Estimated and Actual Revenue of the Previous Year, January 1, 1985 to December 31, 1985.

|  | <u>Estimated<br/>Revenue<br/>1985</u> | <u>Actual<br/>Revenue<br/>1985</u> | <u>Estimated<br/>Revenue<br/>1986</u> |
|--|---------------------------------------|------------------------------------|---------------------------------------|
| <b>SOURCES OF REVENUE:</b>                             |                                       |                                    |                                       |
| <u>Taxes:</u>  |                                       |                                    |                                       |
| Resident Taxes   | 10,500.00                             | 10,010.00                          | 10,500.00                             |
| National Bank Stock Taxes                              | 9.00                                  | 9.36                               | 9.00                                  |
| Yield Tax & Interest                                   | 4,000.00                              | 18,040.41                          | 6,000.00                              |
| Interest & Penalties on Taxes                          | 15,000.00                             | 19,064.75                          | 18,000.00                             |
| Inventory Penalties                                    | 400.00                                | 607.63                             | 500.00                                |
| Land Use Change Tax & Interest                         | -                                     | 1,250.00                           | 5,150.00                              |
| <u>Intergovernmental Revenues:</u>                     |                                       |                                    |                                       |
| Shared Revenue   | 34,000.00                             | 35,385.00                          | 34,000.00                             |
| Railroad Tax   | 1,350.00                              | 1,435.55                           | 1,350.00                              |
| Highway Block Grant Aid                                | 31,305.00                             | 31,304.72                          | 29,640.00                             |
| Airport Grant  | -                                     | 1,183.00                           | -                                     |
| Bond Bank Interest Payment                             | 38,750.00                             | 34,200.17                          | 66,875.00                             |
| Bond Bank Principal Payment                            | -                                     | -                                  | 40,000.00                             |
| <u>Licenses &amp; Permits:</u>                         |                                       |                                    |                                       |
| Motor Vehicle Permit Fees                              | 60,000.00                             | 81,105.00                          | 70,000.00                             |
| Dog Licenses   | 600.00                                | 577.85                             | 570.00                                |
| Business Licenses, Permits & Filing Fees               | 50.00                                 | 75.00                              | 75.00                                 |
| <u>Charges for Services:</u>                           |                                       |                                    |                                       |
| Income from Departments                                | 7,500.00                              | 11,088.98                          | 7,500.00                              |
| <u>Miscellaneous Revenues:</u>                         |                                       |                                    |                                       |
| Dividends - Bank                                       | 33.00                                 | 57.61                              | 60.00                                 |
| Sale of Town Property                                  | -                                     | 2,923.80                           | 3,500.00                              |
| Group Insurance Reimb.                                 | -                                     | 2,247.48                           | 2,300.00                              |
| Workmens Comp. & Unemployment Comp. Dividends & Reimb. | -                                     | 12,746.31                          | 12,000.00                             |
| <u>Other Financing Sources:</u>                        |                                       |                                    |                                       |
| Interest on Deposits                                   | 4,000.00                              | 7,180.79                           | 5,000.00                              |
| Income from Water Dept.                                | 69,000.00                             | 87,495.18                          | 78,800.00                             |
| Income from Sewer                                      | -                                     | -                                  | 30,000.00                             |
| Revenue Sharing Fund                                   | *93,000.00                            | 78,941.26                          | 34,900.00                             |
| Fund Balance from Previous Yr.                         | <u>80,000.00</u>                      | <u>78,000.00</u>                   | <u>110,000.00</u>                     |
|  | 449,497.00                            | 514,929.85                         | 566,729.00                            |

\*Increased per DRA - truck from Revenue Sharing

PUBLIC SERVICE ENTERPRISES:

|                      |          |          |          |
|----------------------|----------|----------|----------|
| Cemetery Association | 6,000.00 | 6,000.00 | 7,500.00 |
| St. Matthew Cemetery | 800.00   | 800.00   | 800.00   |
| Regional Airport     | 5,500.00 | 5,500.00 | 5,500.00 |

DEBT SERVICE:

|                                      |           |           |            |
|--------------------------------------|-----------|-----------|------------|
| Principal - Sewer Note #4            | 7,620.00  | 7,620.00  | -          |
| Principal - Sewer Bond               | -         | -         | 40,000.00* |
| Interest - Sewer Note #4             | 572.00    | 571.50    | -          |
| Interest - Sewer Bond                | 38,750.00 | 34,200.17 | 66,875.00* |
| Interest - Tax Anticipation<br>Notes | 2,000.00  | 2,433.34  | 3,000.00   |

OPERATING TRANSFERS OUT:

|                 |           |           |   |    |
|-----------------|-----------|-----------|---|----|
| Capital Reserve | 14,000.00 | 14,000.00 | - | ** |
| Ambulance Fund  | 5,000.00  | 5,000.00  | - | ** |

MISCELLANEOUS:

|                           |           |           |           |
|---------------------------|-----------|-----------|-----------|
| Insurance -               |           |           |           |
| Property, Liability, etc. | 19,500.00 | 26,369.28 | 28,000.00 |
| Group Health              | 9,000.00  | 14,120.29 | 12,700.00 |
| Group Life/Disability     | 2,600.00  | 3,292.19  | 3,300.00  |
| Workmens Compensation     | 20,000.00 | 13,758.00 | 19,000.00 |
| Unemployment Compensation | 2,000.00  | 2,080.06  | 2,000.00  |
| FICA & Police Retirement  | 20,000.00 | 18,471.49 | 20,000.00 |

WATER DEPARTMENT:

|                          |           |           |             |
|--------------------------|-----------|-----------|-------------|
| Operations & Maintenance | 69,000.00 | 91,291.80 | 78,800.00 * |
| Water Rent               | 528.00    | 538.00    | 600.00      |

SUBTOTAL:

|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
|  | <u>692,395.00</u> | <u>655,537.09</u> | <u>759,330.00</u> |
|--|-------------------|-------------------|-------------------|

WARRANT ARTICLES:

|                              |          |          |           |     |
|------------------------------|----------|----------|-----------|-----|
| Childrens Comm. Center       | 2,000.00 | 2,000.00 | 2,000.00  |     |
| Public Health Nursing        | 5,500.00 | 5,500.00 | 5,500.00  |     |
| Town Master Plan             | 5,000.00 | 5,000.00 | -         | *** |
| White Mt. Mental Health      | -        | -        | 2,500.00  |     |
| Littleton Hospital           | -        | -        | 2,000.00  |     |
| Fire Dept. Hose              | -        | -        | 5,100.00  |     |
| Dump Truck, Sander & Plow    | -        | -        | 35,000.00 |     |
| Hgwy. Dept. Pick-up Truck    | -        | -        | 10,000.00 |     |
| Capital Reserve - Ambulance  | -        | -        | 5,000.00  |     |
| - Cruiser                    | -        | -        | 5,000.00  |     |
| - Fire Truck                 | -        | -        | 10,000.00 |     |
| - Revaluation                | -        | -        | 2,000.00  |     |
| Long Term Debt - Water Dept. | -        | -        | 16,000.00 |     |

SUBTOTAL:

|  |                  |                  |                   |
|--|------------------|------------------|-------------------|
|  | <u>12,500.00</u> | <u>12,500.00</u> | <u>100,100.00</u> |
|--|------------------|------------------|-------------------|

REVENUE SHARING ARTICLES

|  |                  |                  |                  |      |
|--|------------------|------------------|------------------|------|
|  | <u>93,000.00</u> | <u>81,941.26</u> | <u>34,900.00</u> | **** |
|--|------------------|------------------|------------------|------|

\* Offset by receipts

\*\* Included in warrant articles

\*\*\* Balance of \$4,650 encumbered - \$350 actually spent in 1985

\*\*\*\* Balance of \$3,000 encumbered for Library - \$78,941.26 spent in 1985

## BUDGET OF THE TOWN OF WHITEFIELD

Estimated Expenditures for the Ensuing Year, January 1, 1986 to December 31, 1986 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1985 to December 31, 1985

| <u>PURPOSE OF APPROPRIATION:</u>               | <u>Appro.</u><br><u>1985</u> | <u>Expended</u><br><u>1985</u> | <u>Estimated</u><br><u>Expend.</u><br><u>1986</u> |
|--|------------------------------|--------------------------------|---|
| <b><u>GENERAL GOVERNMENT:</u></b>              |                              |                                |   |
| Town Officers Salaries                         | 22,600.00                    | 22,947.22                      | 22,900.00   |
| Town Officer Expenses                          | 31,700.00                    | 30,967.56                      | 32,000.00   |
| Election & Registration                        | 2,000.00                     | 819.17                         | 2,000.00  |
| General Government Bldgs.                      | 15,000.00                    | 8,872.26                       | 13,000.00   |
| Reappraisal of Property                        | 3,000.00                     | 2,557.27                       | 3,000.00  |
| Damages & Legal Expenses                       | 10,000.00                    | 12,827.67                      | 20,000.00   |
| Community Action Program                       | 750.00                       | 750.00                         | 750.00  |
| Chamber of Commerce                            | 2,500.00                     | 2,500.00                       | 2,500.00  |
| North Country Council                          | 1,505.00                     | 1,505.00                       | 1,505.00  |
| Municipal Audit                                | 3,150.00                     | 3,150.00                       | 3,000.00  |
| Contingency Fund                               | 3,000.00                     |                                | -   |
| Dalton Property Tax                            | 120.00                       | 111.62                         | -   |
| <b><u>PUBLIC SAFETY:</u></b>                   |                              |                                |   |
| Police Department                              | 57,000.00                    | 57,166.60                      | 58,800.00   |
| Fire Department                                | 17,500.00                    | 13,358.27                      | 17,200.00   |
| Civil Defense                                  | 100.00                       | -                              | 100.00  |
| <b><u>HIGHWAYS, STREETS &amp; BRIDGES:</u></b> |                              |                                |   |
| Town Maintenance                               | 117,000.00                   | 123,104.69                     | 117,000.00  |
| General Hgwy. Dept. Expenses                   | 43,000.00                    | 33,590.96                      | 39,850.00   |
| Hgwy Equipment Maintenance                     | 20,000.00                    | 16,680.84                      | 20,000.00   |
| Sidewalk Maintenance                           | 500.00                       | 484.61                         | 500.00  |
| Street Lighting                                | 20,500.00                    | 13,231.59                      | 13,000.00   |
| <b><u>SANITATION:</u></b>                      |                              |                                |   |
| Landfill                                       | 11,600.00                    | 12,375.97                      | 12,100.00   |
| Sewer Maintenance                              | 6,000.00                     | 7,014.71                       | 6,000.00*   |
| Treatment Plant O&M                            | -                            | -                              | 30,000.00*  |
| <b><u>HEALTH:</u></b>                          |                              |                                |   |
| Life Squad                                     | 1,500.00                     | 2,106.63                       | 4,500.00  |
| Health Officer                                 | -                            | -                              | 1,000.00  |
| <b><u>WELFARE:</u></b>                         |                              |                                |   |
| General Assistance                             | 40,000.00                    | 13,890.28                      | 20,000.00   |
| Old Age Assistance & APDT                      | 10,000.00                    | 4,711.55                       | 3,000.00  |
| <b><u>CULTURE &amp; RECREATION:</u></b>        |                              |                                |   |
| Public Library                                 | 11,400.00                    | 11,400.00                      | 12,250.00   |
| Parks & Playgrounds                            | 6,800.00                     | 2,940.29                       | 4,000.00  |
| Recreation Program                             | 9,800.00                     | 8,926.21                       | 9,800.00  |
| Band Concerts                                  | 1,200.00                     | 1,200.00                       | 1,200.00  |
| Memorial Day                                   | 300.00                       | 300.00                         | 300.00  |

## INVENTORY

|   |    |                   |
|---|----|-------------------|
| Land  | \$ | 8,963,030         |
| Buildings                                   |    | 22,464,450        |
| Electric Utilities                          |    | 3,136,600         |
| Mobile Homes                                |    | <u>468,500</u>    |
| Total Valuation Before Exemptions           |    | 35,032,580        |
| Less: Elderly Exemptions - 55               |    | 495,000           |
| Blind Exemption - 1                         |    | <u>13,500</u>     |
| Net Valuation on Which Tax Rate is Computed | \$ | <u>34,524,080</u> |

## SUMMARY OF APPROPRIATIONS

|   |    |                         |
|---|----|-------------------------|
| Total Town Appropriations                       | \$ | 797,895                 |
| Less Revenue & Credits                          |    | <u>475,176</u>          |
| Net Town Appropriation                          |    | 322,719                 |
| Net School Tax Assessment                       |    | 874,652                 |
| County Tax Assessment                           |    | <u>115,899</u>          |
| Total of Town, School and County                |    | 1,313,270               |
| DEDUCT Total Business Profits Tax Reimbursement |    | 66,521                  |
| ADD War Service Credits                         |    | 9,400                   |
| ADD Overlay                                     |    | <u>19,861</u>           |
| Property Taxes to Be Raised                     | \$ | <u><u>1,276,010</u></u> |

Tax Rate is Computed as Follows:

|                             |                  |   |       |              |  |
|-----------------------------|------------------|---|-------|--------------|--|
| Property Taxes to Be Raised | <u>1,276,010</u> |   |       |              |  |
| Divided by Valuation        | 34,524,080       | = | 36.96 | per thousand |  |

## COMPARISON OF TAX RATE

|        | <u>1985</u>  | <u>1984</u>  | <u>1983</u>  | <u>1982</u>  | <u>1981</u>  |
|--------|--------------|--------------|--------------|--------------|--------------|
| Town   | 9.59         | 8.64         | 9.01         | 9.10         | 10.20        |
| County | 3.25         | 2.74         | 2.87         | 2.20         | 2.30         |
| School | <u>24.12</u> | <u>26.01</u> | <u>24.22</u> | <u>23.30</u> | <u>21.60</u> |
| Total  | 36.96        | 37.39        | 36.10        | 34.60        | 34.10        |

NOTE: TAX RATE IS DETERMINED BY NH DEPT OF REVENUE ADMINISTRATION BASED ON ESTIMATED REVENUES AND CREDITS AS OF OCTOBER 1. ACTUAL YEAR END RECEIPTS MAY VARY FROM THIS AMOUNT.

## BUDGET OF WATER DEPARTMENT

Estimated Expenditures for the Ensuing Year, January 1, 1986 to December 31, 1986 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1985 to December 31, 1985.

|                                       | <u>Approp.</u><br><u>1985</u> | <u>Expended</u><br><u>1985</u> | <u>Estimated</u><br><u>Expenditure 1986</u> |
|---------------------------------------|-------------------------------|--------------------------------|---|
| <b>PURPOSE OF APPROPRIATION:</b>      |                               |                                |   |
| Superintendent's Salary               | \$ 16,850.00                  | \$ 19,701.00                   | \$ 17,680.00                                |
| Collector's Salary                    | 3,250.00                      | 2,139.00                       | 3,250.00                                    |
| Equipment Hire                        | 200.00                        | 250.00                         | 200.00                                      |
| Gas, Oil Tires                        | 2,000.00                      | 773.56                         | 800.00                                      |
| Telephone                             | 500.00                        | 789.19                         | 700.00                                      |
| Taxes                                 | 1,000.00                      | 880.42                         | 900.00                                      |
| Insurance                             | 300.00                        | 1,014.00                       | 1,000.00                                    |
| Interest                              | -                             | 624.57                         | 625.00                                      |
| Electricity                           | 27,500.00                     | 25,342.82                      | 25,510.00                                   |
| Postage & Office Supplies             | 500.00                        | 1,109.93                       | 509.00                                      |
| Water Testing - State Lab             | 650.00                        | 237.00                         | 300.00                                      |
| Group Insurance                       | 3,300.00                      |                                |   |
| W. Placey - BC/BS                     |                               | 1,062.00                       | 800.00                                      |
| W. Placey - L/D                       |                               | 217.20                         | 220.00                                      |
| Workmens Comp. &<br>Unemployment Comp |                               | 1,224.65                       | 1,225.00                                    |
| Repairs & Supplies                    | 10,700.00                     | 23,609.43                      | 10,000.00                                   |
| FICA                                  | 1,900.00                      | 2,186.63                       | 2,200.00                                    |
| Loan from Town for pump               | -                             | 6,706.70                       | 6,706.00                                    |
| Debt Principal-Note                   | -                             |                                | 3,200.00                                    |
| Labor                                 | 350.00                        | 3,423.70                       | 2,975.00                                    |
|                                       | \$ 69,000.00                  | \$ 91,291.80                   | \$ 78,800.00                                |
|                                       |                               |                                |   |
| <b><u>INCOME:</u></b>                 | <u>Estimated</u>              | <u>Actual</u>                  | <u>Estimated</u>                            |
|                                       | <u>Revenue 85</u>             | <u>Revenue 85</u>              | <u>Revenue 86</u>                           |
| Water Rents                           | \$ 66,600.00                  | \$ 67,367.32                   | \$ 76,400.00**                              |
| Job Works                             | 2,100.00                      | 1,964.17                       | 2,000.00                                    |
| Interest Income                       | 300.00                        | 387.21                         | 400.00                                      |
| Sale of Truck                         | -                             | 1,776.48                       | -   |
| Loan from Town/Note                   | -                             | 16,000.00                      | -   |
| Loan from Town for Pump               | -                             | 6,706.70                       | -   |
|                                       | \$ 69,000.00                  | \$ 87,495.18                   | \$ 78,800.00                                |

\*\* Will indicate increase in water rents



## WATER DEPARTMENT FINANCIAL STATEMENT

Cash on Hand, January 1, 1985 \$ 1,164.72

INCOME:

|                             |    |                 |           |
|-----------------------------|----|-----------------|-----------|
| Water Rents                 | \$ | 67,367.32       |           |
| Job Works                   |    | 1,964.17        |           |
| Account Interest            |    | 387.21          |           |
| Sale of Truck               |    | 1,776.48        |           |
| Loan from Town General Fund |    | 16,000.00       |           |
| Loan from Town General Fund |    | <u>6,706.70</u> |           |
|                             |    |                 | 94,201.88 |

EXPENSES:

|   |  |                 |           |
|---|--|-----------------|-----------|
| W. A. Placey - Salary                   |  | 17,493.00       |           |
| W. A. Placey - 1983 & 1984 Vacation Pay |  | 2,208.00        |           |
| J. Robinson - Collector                 |  | 2,139.00        |           |
| Electricity                             |  | 25,342.82       |           |
| Equipment Hire                          |  | 250.00          |           |
| Gas, Oil, Tires                         |  | 773.56          |           |
| Group Insurance - W. Placey BC/BS       |  | 1,062.00        |           |
| -W. Placey Life/Dis.                    |  | 217.20          |           |
| Unemployment & Workmens Comp.           |  | 1,224.65        |           |
| Truck Insurance & Bond                  |  | 1,014.00        |           |
| Interest on Note                        |  | 624.57          |           |
| Labor - Highway Dept.                   |  | 3,423.70        |           |
| Office Supplies & Postage               |  | 1,109.93        |           |
| Repairs & Supplies                      |  | 8,171.72        |           |
| Pump for Cherry Mt. Well                |  | 15,437.71       |           |
| FICA                                    |  | 2,186.63        |           |
| Taxes to Jefferson & Carroll            |  | 880.42          |           |
| Telephone                               |  | 789.19          |           |
| Water Testing - NHWSPCC                 |  | 237.00          |           |
| Paid to Aetna Pumps                     |  | <u>6,706.70</u> |           |
|   |  |                 | 91,291.80 |

Cash on Hand, December 31, 1985 \$ 4,074.80

# SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1985

| <u>DEBITS:</u>                        | <u>1984</u>         | <u>1983</u>        | <u>1982</u>        | <u>Prior<br/>Years</u> |
|---------------------------------------|---------------------|--------------------|--------------------|------------------------|
| Balance of Unredeemed Taxes -         |                     |                    |                    |                        |
| Beginning Fiscal Year                 |                     |                    |                    | \$34.90                |
| Taxes Sold to Town During             |                     | \$65,199.49        | \$44,682.36        |                        |
| Current Fiscal Year**                 | \$110,986.74        |                    |                    |                        |
| Overpayment                           | .30                 |                    |                    |                        |
| Interest Collected After Sale         | 2,447.94            | 4,946.45           | 10,687.01          |                        |
| TOTAL DEBITS                          | <u>\$113,434.98</u> | <u>\$70,145.94</u> | <u>\$55,369.37</u> | <u>\$34.90</u>         |
| <br><u>CREDITS:</u>                   |                     |                    |                    |                        |
| Remittances to Treasurer              |                     |                    |                    |                        |
| Redemptions                           | \$ 43,555.56        | \$24,339.29        | \$23,965.34        | \$34.90                |
| Interest & Costs After Sale           | 2,447.94            | 4,946.45           | 10,687.01          |                        |
| Abatements During Year                |                     | 1,187.69           |                    |                        |
| Dedeed to Town During Year            | 21,176.30           | 20,359.97          | 20,717.02          |                        |
| Unredeemed Taxes-End of Fiscal Year * | 46,255.18           | 19,312.54          |                    |                        |
| TOTAL CREDITS                         | <u>\$113,434.98</u> | <u>\$70,145.94</u> | <u>\$55,369.37</u> | <u>\$34.90</u>         |

\*These sums represent the total of Unredeemed Taxes, as of January 1, 1986 from tax sales held in Previous Fiscal Years.  
 \*\*Amount of Tax Sale held during current fiscal year, including total amount of taxes, interest and costs to date of sale.

ELEANOR P. HART  
Tax Collector

## SUMMARY OF WARRANTS

### DEBIT

| <u>Uncollected Taxes - 1/1/85:</u>          | <u>1985</u>           | <u>1984</u>         | <u>Prior</u>    |
|---|-----------------------|---------------------|-----------------|
| Property Taxes                              | \$                    | \$224,086.36        | \$              |
| Resident Taxes                              |                       | 1,200.00            | 100.00          |
| Yield Taxes                                 |                       | 393.75              | 405.32          |
| <br><u>Taxes Committed to Collector:</u>    |                       |                     |                 |
| Property Taxes                              | 1,269,829.78          |                     |                 |
| Resident Taxes                              | 10,500.00             |                     |                 |
| National Bank Stock Taxes                   | 9.36                  |                     |                 |
| Land Use Change Taxes                       | 6,404.00              |                     |                 |
| Yield Taxes                                 | 18,095.94             |                     |                 |
| <br><u>Added Taxes:</u>                     |                       |                     |                 |
| Resident Taxes                              | 720.00                |                     |                 |
| Property Taxes                              | 546.98                |                     |                 |
| <br><u>Overpayments:</u>                    |                       |                     |                 |
| a/c Property Taxes                          | 880.01                | 101.99              |                 |
| <br><u>Interest Collected on Delinquent</u> |                       |                     |                 |
| <u>Property Taxes:</u>                      | 2,423.78              | 15,940.97           |                 |
| Yield                                       | 16.70                 | 63.72               |                 |
| <br><u>Penalties Collected on Resident</u>  |                       |                     |                 |
| <u>Taxes:</u>                               | 22.00                 | 71.00               | 1.00            |
| <b>TOTAL DEBITS</b>                         | <u>\$1,309,448.55</u> | <u>\$241,857.79</u> | <u>\$506.32</u> |
| <br><u>CREDIT</u>                           |                       |                     |                 |
| <br><u>Remittances to Treasurer:</u>        |                       |                     |                 |
| Property Taxes                              | \$1,049,055.35        | \$222,747.09        |                 |
| Resident Taxes                              | 9,290.00              | 710.00              | 10.00           |
| National Bank Stock Taxes                   | 9.36                  |                     |                 |
| Yield Taxes                                 | 17,566.24             | 393.75              |                 |
| Land Use Change Taxes                       | 1,250.00              |                     |                 |
| Interest Collected During Year              | 2,440.48              | 16,004.69           |                 |
| Penalties on Resident Taxes                 | 22.00                 | 71.00               | 1.00            |
| <br><u>Abatements Made During Year:</u>     |                       |                     |                 |
| Property Taxes                              | 613.04                | 1,230.13            |                 |
| Resident Taxes                              | 220.00                | 190.00              | 90.00           |
| <br><u>Uncollected Taxes - 12/31/85:</u>    |                       |                     |                 |
| Land Use                                    | 5,154.00              |                     |                 |
| Property Taxes                              | 221,588.38            | 211.13              |                 |
| Resident Taxes                              | 1,710.00              | 300.00              |                 |
| Yield Taxes                                 | 529.70                |                     | 405.32          |
| <b>TOTAL CREDITS</b>                        | <u>\$1,309,448.55</u> | <u>\$241,857.79</u> | <u>\$506.32</u> |

# TOWN CLERK STATEMENT OF ACCOUNT

January 1, 1985 through December 31, 1985

### DEBITS

|                              |              |                    |
|------------------------------|--------------|--------------------|
| Motor Vehicle Permits Issued |              | \$81,105.00        |
| Dog Licenses Issued:         |              |                    |
| Town of Whitefield           | \$514.35     |                    |
| State of NH (fees)           | <u>63.50</u> |                    |
| Filing Fees:                 |              | 577.85             |
|                              |              | <u>5.00</u>        |
|                              |              | <u>\$81,687.85</u> |

### CREDITS

|                           |  |                    |
|---------------------------|--|--------------------|
| Remittances to Treasurer: |  |                    |
| Motor Vehicle Permit Fees |  | \$81,105.00        |
| Dog Licenses              |  | 577.85             |
| Filing Fees               |  | 5.00               |
|                           |  | <u>\$81,687.85</u> |



Photo by Jill Brooks

## TREASURER'S REPORT

|                                    |                   |                       |
|------------------------------------|-------------------|-----------------------|
| Cash on Hand, January 1, 1985      |                   | \$ 233,451.18         |
| Plus 1985 Receipts:                |                   |                       |
| Tax Collector                      | \$1,429,547.45    |                       |
| Town Clerk                         | 81,687.85         |                       |
| Selectmen                          | <u>571,981.92</u> |                       |
|                                    |                   | <u>\$2,083,217.22</u> |
|                                    |                   | <u>\$2,316,668.40</u> |
| Less:                              |                   |                       |
| By Paid Order Selectmen            |                   | <u>\$2,065,567.15</u> |
| Balance on Hand, December 31, 1985 |                   | \$ 251,101.25         |



Photo by Jill Brooks

## RECEIPTS

Licenses, Permits & Filing Fees:

|                   |              |
|-------------------|--------------|
| Town Clerk        | 5.00         |
| Selectmens Office | <u>70.00</u> |

\$ 75.00

State of New Hampshire:

|                         |                  |
|-------------------------|------------------|
| Shared Revenue          | 35,385.40        |
| Railroad Tax            | 1,435.55         |
| Highway Block Grant Aid | 31,304.72        |
| Airport Grant           | 1,183.00         |
| Business Profits Tax    | <u>66,521.00</u> |

135,829.67

Income From Departments:

|                              |              |
|------------------------------|--------------|
| Police                       | 493.88       |
| Welfare Reimbursements       | 212.73       |
| Fire Department              | 166.66       |
| Ambulance Calls - Life Squad | 5,804.61     |
| Landfill - Sale of Scrap     | 123.00       |
| Town Officer Expenses        | 1,110.18     |
| Highway Department           | 2,041.85     |
| Sewer Maintenance            | 779.00       |
| Recreation Dept.             | 312.07       |
| Election & Registration      | <u>45.00</u> |

11,088.98

Other Receipts & Reimbursements:

|                                 |                  |
|---------------------------------|------------------|
| FICA & Police Retirement Reim.  | 3,795.66         |
| Group Insurance Reimbursement   | 2,247.48         |
| Unemployment & Workmens Comp.   | 12,746.31        |
| Water Dept. Labor Reimbursement | 5,427.70         |
| Airport Labor Reimbursement     | 1,376.33         |
| Traffic Control - Reimb. by SCI | 4,104.96         |
| Insurance Adjustments & Reimb.  | 1,021.02         |
| Other Reim. Offset by Expenses  | <u>18,080.12</u> |

48,799.58

|   |                        |
|---|------------------------|
| Sale of Town Property                   | 2,923.80               |
| Tax Anticipation Note (Repaid)          | 275,000.00             |
| Dividend - W.S.B. & Indian Head Bank    | 57.61                  |
| Yield Tax Escrow Account                | 4,661.50               |
| Interest on Deposits                    | 7,180.79               |
| Revenue Sharing Account                 | 78,941.26              |
| Sewer Account - due to general fund     | 30.00                  |
| Airport Improvement Project - repayment | 7,398.22               |
| Tax Collector                           | 1,429,547.45           |
| Motor Vehicle Fees                      | 81,105.00              |
| Adjustment - bank error                 | .51                    |
| Dog Licenses                            | <u>577.85</u>          |
| Total Receipts                          | \$ <u>2,083,217.22</u> |

**DISBURSEMENTS**

## MAJOR HEADING:

|   |                               |
|---|-------------------------------|
| General Government                                    | \$ 83,746.15                  |
| Police Dept   | 57,166.60                     |
| Fire Department                                       | 13,358.27                     |
| Health  | 7,106.63                      |
| Sanitation  | 19,928.68                     |
| Highways, Streets & Bridges                           | 187,092.69                    |
| Library   | 11,400.00                     |
| Public Welfare  | 18,601.83                     |
| Patriotic Purposes & Band Concerts                    | 1,500.00                      |
| Recreation Program                                    | 8,926.21                      |
| Parks & Playgrounds                                   | 2,940.29                      |
| Cemeteries & Airport                                  | 12,300.00                     |
| Principal Payments - Sewer Note 4                     | 7,620.00                      |
| Interest - Sewer Note 4                               | 571.50                        |
| - Tax Anticipation Note                               | 2,433.34                      |
| Tax Anticipation Note Repayment                       | 275,000.00                    |
| Payment to Capital Reserve Fund                       | 14,000.00                     |
| Dalton Property                                       | 111.62                        |
| Insurance - Property & Liability                      | 26,369.28                     |
| - Group Health - Blue Cross/Blue Shield               | 14,120.29                     |
| - Group Life/Disability - Prudential                  | 3,292.19                      |
| - Workmens Comp. - NH Municipal Fund                  | 13,758.00                     |
| - Unemployment Comp. - NH Municipal Fund              | 2,080.06                      |
| FICA & Police Retirement                              | 18,471.49                     |
| Municipal Audit                                       | 3,150.00                      |
| Warrant Articles                                      | 7,850.00                      |
| Revenue Sharing Articles                              | 78,941.26                     |
| White Mts. Regional School District                   | 905,216.39                    |
| Coos County   | 115,899.00                    |
| State of NH - dog licenses                            | 66.50                         |
| Water Dept. Labor - reimbursed by Water Dept.         | 5,427.70                      |
| Airport Labor - reimbursed by Airport                 | 1,376.33                      |
| Traffic Control for Sewer Project - reimbursed by SCI | 4,104.96                      |
| Sewer Project Plans & Specs - reimbursed              | 500.00                        |
| Yield Tax Paid to Tax Collector                       | 3,695.50                      |
| Tax Sale - paid to Tax Collector - offset by income   | 110,986.74                    |
| Misc. reimbursements - offset by income               | 17,580.12                     |
| Paid to Aetna Pumps - loan to Water Dept.             | 6,706.70                      |
| Abatements & Refunds                                  | 1,347.71                      |
| Repayment to Revenue Sharing Fund for 1983            | 819.67                        |
| Payment for radar equipment - Police Dept.            | 3.45                          |
| <b>Total Disbursements</b>                            | <b>\$ <u>2,065,567.15</u></b> |

## PAYMENTS

### TOWN OFFICERS' SALARIES

|  |                  |
|--|------------------|
| Irving V. Hodgkinson, Chairman, Board of Selectmen | \$ 1,200.00      |
| William Kennedy, Selectman                         | 1,000.00         |
| Raymond H. Putnam, Jr., Selectman                  | 800.00           |
| David L. Monahan, Treasurer                        | 250.00           |
| Eleanor Hart, Town Clerk/Tax Collector             | 15,446.73        |
| Jonna Robinson, Deputy Town Clerk/Tax Collector    | <u>4,250.49</u>  |
|  | 22,947.22        |
| Appropriation                                      | <u>22,600.00</u> |
| Overdraft  | \$ (347.22)      |

### TOWN OFFICERS' EXPENSES

|   |                   |
|---|-------------------|
| Advertising & Public Notices              | \$ 245.79         |
| Books & Forms                             | 212.43            |
| Dog Tags, Licenses & Misc.                | 67.24             |
| Dues: NH Municipal Asso.                  | 400.00            |
| Asso. of Assessing Officials              | 20.00             |
| Tax Collectors Asso.                      | 15.00             |
| City & Town Clerks Asso.                  | 12.00             |
| Equipment - Paymaster & Plate             | 137.50            |
| Mileage & Travel Expenses                 | 994.00            |
| Office Supplies                           | 1,018.85          |
| Postage                                   | 1,854.35          |
| Registry of Deeds                         | 711.22            |
| Rentals & Repairs                         | 614.50            |
| Tax Bills                                 | 632.82            |
| Tax Bill Computer Service                 | 345.00            |
| Tax Map Update                            | 420.00            |
| Telephone                                 | 2,119.22          |
| Town Reports                              | 753.00            |
| Wages - Jan Woodbury                      | 15,971.00         |
| - Jonna Robinson                          | <u>4,423.64</u>   |
|   | 30,967.56         |
| Less Refunds & Reimbursements in Receipts | <u>(1,110.18)</u> |
| Net Expenditure                           | 29,857.38         |
| Appropriation                             | <u>31,700.00</u>  |
| Balance of Appropriation                  | \$ 1,842.62       |



## PAYMENTS

### ELECTION AND REGISTRATION

|   |                 |
|---|-----------------|
| Ballots, Checklists, Registration Cards | \$ 118.00       |
| Ballot Clerks                           | 266.71          |
| Meals & Refreshments                    | 127.01          |
| Moderator                               | 43.55           |
| Public Notices                          | 40.00           |
| Sound System Rental                     | 110.00          |
| Supervisors of Checklist                | <u>113.90</u>   |
| Expenditures                            | 819.17          |
| Less Reimbursements                     | <u>(45.00)</u>  |
| Net Expenditure                         | 774.17          |
| Appropriation                           | <u>2,000.00</u> |
| Balance of Appropriation                | \$ 1,225.83     |

### GENERAL GOVERNMENT BUILDINGS

|                                   |                  |
|-----------------------------------|------------------|
| Cleaning Labor                    | \$ 312.24        |
| Cleaning Supplies                 | 51.16            |
| Cleaning - Rug                    | 273.85           |
| Electricity                       | 1,707.25         |
| Fuel                              | 3,683.26         |
| Improvement & Repairs - Town Hall | 2,099.50         |
| - Library & Fire Station          | <u>745.00</u>    |
| Total Expenditures                | 8,872.26         |
| Appropriation                     | <u>15,000.00</u> |
| Balance of Appropriation          | \$ 6,127.74      |

### REAPPRAISAL OF PROPERTY

|                          |                 |
|--------------------------|-----------------|
| State of New Hampshire   | \$ 2,557.27     |
| Appropriation            | <u>3,000.00</u> |
| Balance of Appropriation | \$ 442.73       |

### LEGAL EXPENSES & DAMAGES

|   |                  |
|---|------------------|
| Hinkley, Donovan, Russell & Desjardins          | \$ 9,369.67      |
| Tom Mosher - sheep killed                       | 105.00           |
| Upton, Sanders & Smith - Public Service dispute | 1,925.00         |
| Bernard Bean - land                             | 1,060.00         |
| Colin Sutherland - survey/airport               | <u>368.00</u>    |
|   | 12,827.67        |
| Appropriation                                   | <u>10,000.00</u> |
| Overdraft                                       | \$ (2,827.67)    |

**PAYMENTS**REGIONAL ASSOCIATIONS

|                          |    |                 |
|--------------------------|----|-----------------|
| Community Action Program | \$ | 750.00          |
| Chamber of Commerce      |    | 2,500.00        |
| North Country Council    |    | <u>1,505.00</u> |
|                          |    | 4,755.00        |
| Appropriation            |    | <u>4,755.00</u> |
| Balance of Appropriation | \$ | 0               |

CONTINGENCY FUND

|                          |    |                 |
|--------------------------|----|-----------------|
| Expenditures             | \$ | 0               |
| Appropriation            |    | <u>3,000.00</u> |
| Balance of Appropriation | \$ | 3,000.00        |

POLICE DEPARTMENT

|                               |    |                  |
|-------------------------------|----|------------------|
| Books & Office Supplies       | \$ | 662.86           |
| Cleaning Service & Supplies   |    | 146.00           |
| Cruiser Maintenance           |    | 1,045.65         |
| Film & Developing             |    | 58.27            |
| Firearms & Ammunition         |    | 241.45           |
| Gasoline                      |    | 3,206.39         |
| Miscellaneous                 |    | 643.04           |
| New Equipment & Repairs       |    | 1,480.75         |
| Postage                       |    | 45.00            |
| Telephone                     |    | 3,096.00         |
| Uniforms                      |    | 1,517.98         |
| Vet                           |    | 536.00           |
| Wages                         |    | <u>44,487.21</u> |
| Total Expenditures            |    | 57,166.60        |
| Less Refunds & Reimbursements |    | <u>(493.88)</u>  |
|                               |    | 56,672.72        |
| Appropriation                 |    | <u>57,000.00</u> |
| Balance of Appropriation      | \$ | 327.28           |

CIVIL DEFENSE

|                          |    |               |
|--------------------------|----|---------------|
| Expenditures             |    | 0             |
| Appropriation            |    | <u>150.00</u> |
| Balance of Appropriation | \$ | 150.00        |

**PAYMENTS**FIRE DEPARTMENT

|                               |                  |
|-------------------------------|------------------|
| Cleaning Supplies & Labor     | \$ 140.33        |
| Clerk - David L. Monahan      | 48.00            |
| Electricity                   | 872.83           |
| Fire Chief - W. A. Placey     | 365.00           |
| Firemen's Fund for Fines      | 402.00           |
| Firemens Salaries             | 4,038.00         |
| Firemens Training Sessions    | 45.00            |
| Forest Fires & Emergencies    | 63.18            |
| Fuel - Fire Station           | 2,740.78         |
| Gas & Oil                     | 413.24           |
| Miscellaneous                 | 67.00            |
| Repairs                       | 1,113.73         |
| Supplies & Equipment          | 1,929.38         |
| State Dues                    | 110.00           |
| Telephone                     | 664.48           |
| Warden Salary - W. A. Placey  | 345.32           |
|                               | <hr/>            |
| Total Expenditures            | \$ 13,358.27     |
| Less Refunds & Reimbursements | (166.66)         |
| Net Expenditure               | 13,191.61        |
| Appropriation                 | <u>17,500.00</u> |
| Balance of Appropriation      | \$ 4,308.39      |

TOWN MAINTENANCE

|   |                   |
|---|-------------------|
| Chloride                                | \$ 904.80         |
| Contract Services                       | 3,400.00          |
| Gas & Grader Fuel                       | 13,839.82         |
| Lubricants & Motor Oil                  | 1,619.49          |
| Mowing                                  | 1,200.00          |
| Salt                                    | 10,757.55         |
| Sand & Gravel                           | 14,107.57         |
| Wages                                   | <u>77,275.46</u>  |
| Total Expenditures                      | 123,104.69        |
| Less Reimbursements for sand & chloride | (235.40)          |
| Net Expenditure                         | 122,869.29        |
| Appropriation                           | <u>117,000.00</u> |
| Overdraft                               | (5,869.29)        |

## PAYMENTS

### GENERAL HIGHWAY DEPARTMENT EXPENSES

|                                       |                   |
|---------------------------------------|-------------------|
| Asphalt, Hot Mix, Cold Patch          | \$ 19,289.25      |
| Culverts                              | 4,854.53          |
| Bridges                               | 2,869.75          |
| Electricity                           | 1,366.25          |
| Freight                               | 47.91             |
| Fuel - Town Garage                    | 641.07            |
| Mulch, Seed & Misc.                   | 434.87            |
| Oxygen & Acetylene                    | 150.61            |
| Shop Supplies                         | 3,195.15          |
| Telephone                             | <u>741.57</u>     |
| Total Expenditures                    | 33,590.96         |
| Less Reimbursement for culverts sold: | <u>(1,806.45)</u> |
| Net Expenditure                       | 31,784.51         |
| Appropriation                         | <u>43,000.00</u>  |
| Balance of Appropriation              | \$ 11,215.49      |

### HIGHWAY EQUIPMENT MAINTENANCE

|                          |                  |
|--------------------------|------------------|
| Expenditures             | \$ 16,680.84     |
| Appropriation            | <u>20,000.00</u> |
| Balance of Appropriation | \$ 3,319.16      |

(NOTE: A detailed breakdown of each vehicle is available in Town Office)

### SIDEWALK MAINTENANCE

|                          |               |
|--------------------------|---------------|
| Payroll                  | \$ 115.30     |
| Supplies                 | <u>369.31</u> |
| Total Expenditures       | 484.61        |
| Appropriation            | <u>500.00</u> |
| Balance of Appropriation | \$ 15.39      |

### STREET LIGHTING

|                          |                  |
|--------------------------|------------------|
| Public Service of NH     | \$ 13,231.59     |
| Appropriation            | <u>20,500.00</u> |
| Balance of Appropriation | \$ 7,268.41      |

**PAYMENTS**LANDFILL

|                                     |                  |
|-------------------------------------|------------------|
| Diesel Fuel & Oil                   | \$ 818.20        |
| Labor                               | 5,502.48         |
| Services - bulldozer & trucking     | 987.50           |
| Miscellaneous                       | 45.49            |
| Payloader Maintenance               | <u>5,022.30</u>  |
| Total Expenditures                  | 12,375.97        |
| Less Reimbursements - sale of scrap | <u>(123.00)</u>  |
| Net Expenditure                     | 12,252.97        |
| Appropriation                       | <u>11,600.00</u> |
| Overdraft                           | \$ (652.97)      |

SEWER MAINTENANCE

|   |                 |
|---|-----------------|
| Labor   | \$ 2,884.79     |
| Materials   | 734.92          |
| Whites Septic Service                                     | 75.00           |
| Town of Littleton Septage Fee                             | 320.00          |
| Scott Construction - paving on sewer not covered by grant | <u>3,000.00</u> |
| Total Expenditures  | 7,014.71        |
| Less Reimbursements                                       | <u>(779.00)</u> |
| Net Expenditure   | 6,235.71        |
| Appropriation   | <u>6,000.00</u> |
| Overdraft   | \$ (235.71)     |

WATER RENT

|                                |               |
|--------------------------------|---------------|
| Town of Whitefield Water Dept. | \$ 538.00     |
| Appropriation                  | <u>528.00</u> |
| Overdraft                      | (10.00)       |

AMBULANCE SERVICE

|                                   |                  |
|-----------------------------------|------------------|
| Ambulance Fund                    | \$ 5,000.00      |
| Licenses & Inspection             | 41.00            |
| Gasoline                          | 337.73           |
| Insurance                         | 478.00           |
| Repairs & Supplies                | 702.40           |
| Services                          | 55.00            |
| Tires & Battery                   | <u>492.50</u>    |
| Total Expenditures                | 7,106.63         |
| Less Receipts for Ambulance Calls | (5,304.61)       |
| Reimbursed by Life Squad          | <u>( 500.00)</u> |
| Net Expenditure                   | 1,302.02         |
| Appropriation                     | <u>6,500.00</u>  |
| Balance of Appropriation          | \$ 5,197.98      |

**PAYMENTS**PUBLIC WELFAREGENERAL ASSISTANCE:

|  |                  |
|--|------------------|
| Fuel, Groceries, Telephone, Rent, & Public Service | \$ 969.29        |
| Court Ordered Placements                           | <u>12,920.99</u> |
|  | 13,890.28        |
| Less Reimbursements                                | <u>(212.73)</u>  |
| Net Expenditure                                    | 13,677.55        |
| Appropriation                                      | <u>40,000.00</u> |
| Balance of Appropriation                           | \$ 26,322.45     |

OLD AGE ASSISTANCE & APDT:

|                          |                  |
|--------------------------|------------------|
| NH Dept. of Welfare      | \$ 4,711.55      |
| Appropriation            | <u>10,000.00</u> |
| Balance of Appropriation | \$ 5,288.45      |

LIBRARY

|                           |                  |
|---------------------------|------------------|
| Whitefield Public Library | \$ 11,400.00     |
| Appropriation             | <u>11,400.00</u> |
| Balance of Appropriation  | \$ 0             |

PARKS & PLAYGROUNDS

|                          |                 |
|--------------------------|-----------------|
| Fuel & Misc.             | \$ 67.01        |
| Labor - Common           | 1,951.29        |
| Labor - Ice Rink         | 403.75          |
| Public Service - Common  | 179.63          |
| Public Service - Rink    | 100.77          |
| Repairs & Supplies       | <u>237.84</u>   |
| Total Expenditures       | 2,940.29        |
| Appropriation            | <u>6,800.00</u> |
| Balance of Appropriation | \$ 3,859.71     |

## PAYMENTS

### RECREATION PROGRAM

|                                      |                 |
|--------------------------------------|-----------------|
| Bus Expenses & Mileage               | \$ 1,772.80     |
| Miscellaneous & Advertising          | 93.90           |
| Payroll - Director                   | 2,475.00        |
| - Staff                              | 3,768.65        |
| Repairs, Equipment & Supplies        | 359.14          |
| Telephone                            | 156.72          |
| Winter Program - Ski Instruction     | <u>300.00</u>   |
|                                      | 8,926.21        |
| Less Reimbursements - Town of Dalton | (290.00)        |
| - Closed out old account             | <u>( 22.07)</u> |
| Net Expenditure                      | 8,614.14        |
| Appropriation                        | <u>9,800.00</u> |
| Balance of Appropriation             | \$ 1,185.86     |

### BAND CONCERTS

|                          |                 |
|--------------------------|-----------------|
| Band Concert Account     | \$ 1,200.00     |
| Appropriation            | <u>1,200.00</u> |
| Balance of Appropriation | \$ 0            |

### MEMORIAL DAY

|                          |               |
|--------------------------|---------------|
| Ingerson-Smith Post      | \$ 300.00     |
| Appropriation            | <u>300.00</u> |
| Balance of Appropriation | \$ 0          |

### CEMETERIES

|                          |                 |
|--------------------------|-----------------|
| Cemetery Association     | \$ 6,000.00     |
| St. Matthew Cemetery     | <u>800.00</u>   |
| Total Expenditure        | 6,800.00        |
| Appropriation            | <u>6,800.00</u> |
| Balance of Appropriation | \$ 0            |

### REGIONAL AIRPORT

|                            |                 |
|----------------------------|-----------------|
| Regional Airport Treasurer | \$ 5,500.00     |
| Appropriation              | <u>5,500.00</u> |
| Balance of Appropriation   | \$ 0            |

## PAYMENTS

### DEBT SERVICE

#### PRINCIPAL PAYMENTS:

|                          |                 |
|--------------------------|-----------------|
| Sewer System Note #4     | \$ 7,620.00     |
| Appropriation            | <u>7,620.00</u> |
| Balance of Appropriation | \$ 0            |

#### INTEREST PAYMENTS:

|  |                    |
|--|--------------------|
| <u>Sewer System Note #4</u>                                    | \$ 571.50          |
| Appropriation  | <u>572.00</u>      |
| Balance of Appropriation                                       | \$ .50             |
| <u>Connecticut National Bank</u> - sewer bond interest payment | \$ 34,200.17       |
| Less Reimbursement from State of NH                            | <u>(34,200.17)</u> |
| Net Expenditure  | 0                  |
| Appropriation  | <u>38,750.00</u>   |
| Balance of Appropriation                                       | \$ 38,750.00       |
| <u>Indian Head Bank North</u> - Tax Anticipation Notes         | \$ 2,433.34        |
| Appropriation  | <u>2,000.00</u>    |
| Overdraft  | \$ (433.34)        |

### CAPITAL RESERVE FUND

|   |                  |
|---|------------------|
| Trustee of Trust Funds - Equipment Fund | \$ 14,000.00     |
| Appropriation                           | <u>14,000.00</u> |
| Balance of Appropriation                | \$ 0             |

### DALTON PROPERTY TAX

|                          |               |
|--------------------------|---------------|
| Town of Dalton           | \$ 111.62     |
| Appropriation            | <u>120.00</u> |
| Balance of Appropriation | \$ 8.38       |

### AUDIT

|                                       |                 |
|---------------------------------------|-----------------|
| Martin & Thomas                       | \$ 3,150.00     |
| (Included Town, Water, & Other Funds) |                 |
| Appropriation                         | <u>3,150.00</u> |
| Balance of Appropriation              | \$ 0            |



## PAYMENTS

### INSURANCE

#### PROPERTY & LIABILITY:

|  |    |                  |
|--|----|------------------|
| Geo. M. Stevens & Son Co.                          | \$ | 24,489.00        |
| Alexander & Alexander - Public Officials Liability |    | 1,762.00         |
| New Hampshire Municipal Asso. - insurance study    |    | 58.28            |
| State of N. H. - boiler certificates               |    | <u>60.00</u>     |
| Total Expenditure                                  |    | 26,369.28        |
| Less Reimbursements - Water Dept. truck            |    | (984.00)         |
| NHMA refund for study                              |    | <u>( 37.02)</u>  |
| Net Expenditure                                    |    | 25,348.26        |
| Appropriation                                      |    | <u>19,500.00</u> |
| Overdraft  | \$ | (5,848.26)       |

#### GROUP HEALTH:

|   |    |                  |
|---|----|------------------|
| Blue Cross/Blue Shield - Employer Share | \$ | 14,120.29        |
| Less Reimbursements: Water Dept.        |    | (1,416.12)       |
| Employees                               |    | <u>( 614.16)</u> |
| Net Expenditure                         |    | 12,090.01        |
| Appropriation                           |    | <u>9,000.00</u>  |
| Overdraft                               | \$ | (3,090.01)       |

#### GROUP LIFE/DISABILITY:

|                                  |    |                 |
|----------------------------------|----|-----------------|
| Prudential Insurance Co.         | \$ | 3,292.19        |
| Less Reimbursements: Water Dept. |    | <u>(217.20)</u> |
| Net Expenditure                  |    | 3,074.99        |
| Appropriation                    |    | <u>2,600.00</u> |
| Overdraft                        | \$ | (474.99)        |

#### WORKMENS COMPENSATION:

|  |    |                   |
|--|----|-------------------|
| NH Municipal Workers Compensation Fund | \$ | 13,758.00         |
| Less Reimbursements: Water Dept.       |    | (1,060.97)        |
| Cemetery Asso. - 1984                  |    | ( 576.95)         |
| Cemetery Asso. - 1985                  |    | ( 986.21)         |
| Scott Construction Inc.                |    | ( 480.98)         |
| White Mts. Regional                    |    | ( 28.84)          |
| Whitefield Regional Airport            |    | ( 139.15)         |
| Fund 1984 Dividend                     |    | <u>(8,612.03)</u> |
| Net Expenditure                        |    | 1,872.87          |
| Appropriation                          |    | <u>20,000.00</u>  |
| Balance of Appropriation               | \$ | 18,127.13         |

## PAYMENTS

### INSURANCE

#### UNEMPLOYMENT COMPENSATION:

|   |                 |
|---|-----------------|
| NH Municipal Unemployment Compensation Fund | \$ 2,080.06     |
| Less Reimbursements: Water Dept.            | (163.68)        |
| Library                                     | ( 60.37)        |
| Scott Construction, Inc.                    | ( 84.06)        |
| Regional Airport                            | ( 24.04)        |
| White Mts. Regional                         | ( 5.03)         |
| 1984 Fund Dividend                          | <u>(524.00)</u> |
| Net Expenditure                             | 1,218.88        |
| Appropriation                               | <u>2,000.00</u> |
| Balance of Appropriation                    | \$ 781.12       |

### RETIREMENT & FICA

#### POLICE RETIREMENT:

|   |                    |
|---|--------------------|
| NH Retirement System - Current Employees - Town Share | \$ 3,926.62        |
| - Tom Gage Retirement                                 | 256.76             |
| - Administrative Charge                               | <u>74.80</u>       |
| Total Expenditure                                     | \$ <u>4,258.18</u> |

#### SOCIAL SECURITY:

|   |                  |
|---|------------------|
| Treas., State of New Hampshire            | \$ 14,190.63     |
| OASI Administrative Charge                | <u>22.68</u>     |
| Total Expenditure                         | 14,213.31        |
| Less Reimbursement: Water Dept.           | (3,584.73)       |
| Airport                                   | ( 97.03)         |
| Prudential - I. Tate                      | <u>( 113.90)</u> |
| Net Expenditure - Social Security         | <u>10,417.65</u> |
| Total Net Expenditure - Retirement & FICA | 14,675.83        |
| Appropriation                             | <u>20,000.00</u> |
| Balance of Appropriation                  | \$ 5,324.17      |

### WARRANT ARTICLES

|  |                  |
|--|------------------|
| Childrens Community Center - Art 7                         | \$ 2,000.00      |
| Public Health Nursing Service - Art 10                     | 5,500.00         |
| Town Master Plan - Art 11                                  | <u>350.00</u>    |
| Total Expenditure  | 7,850.00         |
| Appropriation  | <u>12,500.00</u> |
| Balance of Appropriation - Article 11 (balance encumbered) | \$ 4,650.00      |

## PAYMENTS

### REVENUE SHARING ARTICLES

|  |                  |
|--|------------------|
| Sr. Citizens Club - Art 8                                  | \$ 3,900.00      |
| Industrial Park Survey - paid to Colin Sutherland - Art 13 | 4,900.00         |
| Release of Land Consultant - pd to Neil Cannon - Art 14    | 3,500.00         |
| Public Service Lighting - Art 16                           | 27,221.65        |
| Fire Equipment - Art 17                                    | 6,000.00         |
| Radio Equipment - Art 18                                   | 3,000.00         |
| Bombadier Repair - Art 19                                  | 461.16           |
| Library Repairs - Art 20                                   | -                |
| Town Garage Roof/Other Repairs - Art 21                    | 13,358.45        |
| Paving Materials - Art 22                                  | 6,600.00         |
| Truck - Art 23 - pd to Belanger Olds                       | <u>10,000.00</u> |
| Total Revenue Sharing Expenditure                          | 78,941.26        |
| Appropriation  | <u>93,000.00</u> |
| Balance of Appropriation                                   | \$ 14,058.74     |

NOTE: Art 20 (Library Repairs) to be encumbered to 1986

Art 23 (Truck) changed from warrant article to revenue sharing  
per Dept. of Revenue Administration



Photo by Jill Brooks

## SALARIES

### POLICE DEPARTMENT:

|                                 |              |
|---------------------------------|--------------|
| Richard Dow - Chief             | \$ 16,262.00 |
| Dennis MacKay - Sergeant        | 810.00       |
| Glenn Brooks - Patrolman        | 13,593.17    |
| Wilford Tompkins - Patrolman    | 8,602.68     |
| Christopher St. Cyr - Patrolman | 1,494.77     |

#### Specials:

|                              |          |
|------------------------------|----------|
| Donna Monahan                | 1,057.56 |
| Raymond Neal                 | 81.00    |
| Wayland Nutting              | 175.50   |
| Carroll Rexford              | 301.50   |
| Bruce Weeks                  | 474.75   |
| George T. Whittum, Jr.       | 1,584.78 |
| Glen Marro - Traffic Control | 49.50    |

\$ 44,487.21

### HIGHWAY DEPARTMENT:

|                      |              |
|----------------------|--------------|
| Alan Smith - Foreman | \$ 18,295.50 |
| Edwin Berry          | 11,511.19    |
| Neil Brown           | 15,033.00    |
| Nelson Fenoff        | 8,233.00     |
| Donald Hassan        | 1,345.92     |
| Norman Leathe        | 12,135.43    |
| Robert Smalley       | 8,122.92     |
| Irving Tate          | 2,563.32     |
| Robert Thompson      | 14,498.00    |

\$ 91,738.28

### RECREATION DEPARTMENT:

|                         |             |
|-------------------------|-------------|
| Terry Dimick - Director | \$ 2,475.00 |
| Carl Baker              | 515.00      |
| Deborah Cliche          | 375.00      |
| Mark Cronauer           | 350.00      |
| Matthew Dieterich       | 401.80      |
| Ellen Hennessey         | 1,081.85    |
| Stacey Weeks            | 1,045.00    |

\$ 6,243.65

NOTE: Highway Dept. payroll allocated as follows:

|                         |             |
|-------------------------|-------------|
| Hgwy. Maintenance       | \$77,275.46 |
| Sewer Maintenance       | 2,884.79    |
| Sidewalk Maintenance    | 115.30      |
| Landfill                | 5,502.48    |
| Fire Dept.              | 21.36       |
| Water Dept.             | 3,288.70    |
| Parks & Playgrounds     | 2,355.04    |
| Town Buildings          | 221.07      |
| Election & Registration | 74.08       |
|                         | \$91,738.28 |

## WHITEFIELD CEMETERY ASSOCIATION

Cash on Hand, January 1, 1985 \$ 255.20

RECEIPTS:

|                         |                  |                  |
|-------------------------|------------------|------------------|
| Town Appropriation      | \$ 6,000.00      |                  |
| Care of Lots - Pine St. | 141.60           |                  |
| Sale of Lots - Park St. | 800.00           |                  |
| Loan From Town          | 1,500.00         |                  |
| Trust Funds             | <u>13,002.00</u> |                  |
|                         |                  | <u>21,443.60</u> |
|                         |                  | \$ 21,698.80     |

EXPENSES:

|                                 |              |                  |
|---------------------------------|--------------|------------------|
| Wages (Net)                     | 8,808.25     |                  |
| Internal Revenue Service        | 1,083.00     |                  |
| FICA - Employee Share           | 749.00       |                  |
| - Association                   | 744.19       |                  |
| Truck Rental                    | 1,510.00     |                  |
| Unemployment Compensation       | 258.22       |                  |
| Gas for Mowers                  | 160.36       |                  |
| Postage                         | 131.68       |                  |
| Public Service of NH            | 52.50        |                  |
| Repairs, Maintenance & Plowing  | 430.46       |                  |
| Tools & Supplies                | 1,053.40     |                  |
| Seed, Loam & Flowers            | 278.00       |                  |
| Office Supplies                 | 182.08       |                  |
| Workmens Comp. - 1984           | 576.95       |                  |
| - 1985                          | 986.21       |                  |
| Trustees of Trust Funds         | 666.70       |                  |
| Repayment of Town Loan          | 1,500.00     |                  |
| Miscellaneous                   | 92.72        |                  |
| IRS Penalty - late filing       | <u>38.49</u> |                  |
|                                 |              | <u>19,302.21</u> |
| Cash on Hand, December 31, 1985 |              | \$ 2,396.59      |

NOTE - Gross payroll was \$10,590.00

# REPORT OF THE TRUST FUNDS OF THE TOWN OF WHITEFIELD

**December 31, 1985**

| <u>PRINCIPAL</u>                                    | New Funds           |           | Balance |           | With-     |        | Balance  |                    | <u>INCOME</u> |  | Balance<br>End. Yr. |
|---|---------------------|-----------|---------|-----------|-----------|--------|----------|--------------------|---------------|--|---------------------|
|   | Balance<br>Beg. Yr. | Created   | Drawals | End. Yr.  | Beg. Yr.  | Rate % | Rcvd.    | Amount<br>Expended | End. Yr.      |  |                     |
| Purpose & How Invested                              |                     |           |         |           |           |        |          |                    |               |  |                     |
| Care Cemetery Lots<br>(Common Trust)                | 40,945.41           | 200.00    |         | 41,145.41 | 36,523.17 |        | 7,175.61 | 9,002.00           | 34,696.78     |  |                     |
| Park St. Cemetery Dev.<br>(Common Trust)            | 12,839.35           | 666.70    |         | 13,506.05 | 5,404.83  |        | 1,687.59 | 4,000.00           | 3,092.42      |  |                     |
| Library Trusts:                                     |                     |           |         |           |           |        |          |                    |               |  |                     |
| Walker-Gove Fund<br>(Common Trust)                  | 1,500.00            |           |         | 1,500.00  | 369.85    |        | 170.34   |                    | 540.19        |  |                     |
| E. H. Jordan Fund<br>(Common Trust)                 | 500.00              |           |         | 500.00    | 153.15    |        | 59.50    |                    | 212.65        |  |                     |
| Flag Fund<br>A. B. White Post-GAR<br>(Common Trust) | 100.01              |           |         | 100.01    | 255.78    |        | 32.41    |                    | 288.19        |  |                     |
| Capital Reserve Fund<br>Reevaluation Fund           | 26,000.00           | 14,000.00 |         | 40,000.00 | 11,004.56 |        | 4,444.18 | 15,448.74          | 432.77        |  |                     |
|   | 2,000.00            |           |         | 2,000.00  | 210.57    |        | 222.20   |                    |               |  |                     |

All of the above are deposited at the Indian Head Bank North

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

MARY HENNESSEY  
MARY WATKINS  
FAYE BUCKMINSTER

## WHITEFIELD LIFE SQUAD

\* \* \* \*YOUR EMERGENCY MEDICAL SERVICE TELEPHONE NUMBER IS 837-9901\* \* \* \*

1985 was a year of transition for the Whitefield Life Squad. It is with deep sorrow that we acknowledge the loss of long term member and citizen of our community, Bruce Weeks. He is sadly missed. The resignation of several long time members was also deeply felt.

A determined membership drive culminated in an Advanced First Aid Course during the summer that resulted in seven new members in September. At the end of December the current membership totaled eight, four of whom are attending an EMT course in Berlin. Another Advanced First Aid Course is in the offing for anyone who is interested in being a part of this much needed service in Whitefield.

Generous donations and loyal support throughout the year enabled the Squad to purchase a 14 Channel Scan/Programable General Electric Phoenix Radio for the ambulance allowing us to change frequencies as needed with a simple adjustment. The Squad also was able to sponsor the Advanced First Aid Course in the summer. In conjunction with the Whitefield Police and Fire Departments, audio-visual equipment was purchased to be used for training purposes.

The ambulance responded to 158 calls in 1985 and treated 161 people. A summary of patient treatments is listed below:

|                                     |    |                     |            |
|-------------------------------------|----|---------------------|------------|
| Respiratory Problems                | 23 | Drug/Poison/Alcohol | 3          |
| Chest Pains/Heart Attacks           | 19 | Hemorrhage/Bleeding | 6          |
| Cardiac Arrest/Deaths               | 4  | Fever/Nausea/Flu/   |            |
| Vehicular Injuries                  | 17 | Infections          | 19         |
| Abdominal Pain/Injury               | 10 | Head/Neck/Spine     | 7          |
| Falls/Broken Bones/<br>Dislocations | 33 | Diabetes/Insulin    | 2          |
| Strokes/Seizures                    | 12 | Back Injuries/Pain  | 6          |
|                                     |    | Total Treated       | <u>161</u> |

We would like to express our sincere appreciation to the Whitefield Police Department and the Whitefield Fire Department for their continued support and assistance during the year. To you, the people of Whitefield, we wish to express our thanks for the time, effort and money you have provided. Without your generosity and support, we could not continue to exist to serve you.

Respectfully submitted,

Marian Rexford, President  
JoAnn Hutchins, Secretary  
Scott Stevens, Treasurer

## NORTH COUNTRY COUNCIL, INC.

Calendar year 1985 was a busy and productive year for the North Country Council as it continued to provide a wide range of assistance to towns and cities in the North Country.

The Council is a regional non-profit, public agency chartered under NH RSA 36:45 and is responsible for providing its member communities assistance in local community planning, economic development, solid waste, transportation and various other community services. Besides the direct assistance the Council provides each member community, it is an advocate for all North Country towns in legislative and funding issues at the state and federal governments.

In Whitefield at the request of town officials, the Council prepared a Federal Aviation Administration (FAA) grant application to study the feasibility of extending the airport's west runway 500'. The extension would make the airport accessible to medium sized jet aircraft. NCC continued to develop the town's section of the regional solid waste plan, which is attempting to resolve the solid waste disposal problem for adjacent communities. Also provided was assistance to the Planning Board for Master Plan development and technical assistance to town officials on the sewer project.

Economic development is an important part of the Council's overall agency mission. This year the Council produced a video promoting the North Country as "The Sensible Place to do Business". The video was developed to be a marketing tool to assist local development organizations publicize to southern New Hampshire businesses why the North Country is a logical choice of location. In October, the Council co-hosted with Governor John Sununu a development forum in Manchester to discuss with southern New Hampshire business executives the advantages of expanding to the North Country. Over 85 businesses participated in this affair and the response from the business community was very positive. The Council is now developing follow up contact with interested businesses through the State Office of Industrial Development.

The Council again provided information and guidance to several towns on federal and state grant and loan programs. This past year saw well over \$2.0 million in Community Development Block Grant funds come to the region for such activities as housing rehabilitation, downtown revitalization, business revolving loan funds, and housing rehabilitation feasibility studies.

Community planning assistance has emphasized master planning and improvement in local land use controls. New state mandates and commercial and residential growth in several towns have created busy work loads for planning boards. The Council's assistance takes many forms: regional workshops, newsletters, regulation review and update, and assistance on a regular or one-time basis for subdivision and site plan applications.



The Council again co-sponsored the Municipal Law Lecture Series with the New Hampshire Municipal Association. The Law Lecture this year covered such topics as local planning board procedures, administration and enforcement of ordinances and review of recent court cases and state law changes regarding local land use planning. The Council also sponsored a separate Coos County Land Use Control Workshop which provided additional assistance to those local officials in the county.

Overall, the Council's major objective is to work with North Country towns in solving local and regional problems. We rely on and appreciate the involvement of town officials and residents and look forward to assisting your town this coming year.

Respectfully submitted,

Jonathan M. Rutstein, Executive Dir.  
Bonnie Ham, Chairman, Bd. of Directors



Photo by Jill Brooks

## PUBLIC HEALTH NURSING

Public Health Nursing Service has served the Town of Whitefield since 1969. The visiting nurse is available Monday through Friday, 8:00 a.m. to 4:00 p.m. on a regularly scheduled basis and evenings, weekends and holidays when special arrangements are made. There is one full time registered nurse and several part time aides responsible for the Whitefield/Dalton area.

Skilled nursing visits include such activities as dressing changes, injections, colostomy care, blood pressure checks and health teaching, under orders from a physician. Home Health Aides perform such duties as assistance with bathing, shampoo or following a treatment plan established by a physical therapist, speech therapist or occupational therapist under the supervision of a registered nurse. The homemaker/nutrition aide, under the supervision of a registered nurse, assists with light housekeeping, laundry, shopping or meal preparation. Although services are available to all age groups, the majority of clients are the elderly whose medical problems have created a need for the agency's services.

Children enrolled in the well child clinics receive physical examinations, developmental testing, hearing and vision screening, nutrition counseling, immunizations and dental care. All newborns receive a visit from the maternal health nurse.

Blood pressure clinics are held on the second Tuesday of each month at the Senior Center and the fourth Monday of each month at the Highland House. There is no charge and all residents of the town are welcome to participate.

A total of 8,305 visits were made in the six town area the Agency serves. There were 2,534 visits to the residents of Whitefield as follows:

|                  |       |
|------------------|-------|
| Skilled Nursing  | 1,174 |
| Home Health Aide | 776   |
| Homemaker        | 446   |
| Physical Therapy | 138   |

Public Health Nursing provides physical therapy and speech therapy at Morrison Nursing Home and Country Village Health Care Center.

The continuing ability of Public Health Nursing to meet the health needs of our communities and to provide service is dependent on the contribution of time, effort and appropriations to the Agency from the communities served.

Respectfully submitted,

ROBERTA DAYCOCK, R.N., C, CNA  
Director, Public Health Nursing

## PUBLIC HEALTH NURSING

### BUDGET

| <u>INCOME:</u>          | <u>1985</u>      | <u>1986</u>      |
|-------------------------|------------------|------------------|
| <u>TOWNS:</u>           |                  |                  |
| Lancaster               | \$ 11,194        | \$ 11,194        |
| Whitefield              | 5,518            | 5,518            |
| Jefferson               | 2,646            | 2,646            |
| Dalton                  | 1,650            | 1,650            |
| Groveton                | 8,272            | 8,272            |
| Stark                   | 1,320            | 1,320            |
| Medicare                | 90,455           | 108,000          |
| State Council on Aging  | 4,000            | 4,000            |
| Title XX                | 27,000           | 27,000           |
| Blue Cross/Blue Shield  | 3,000            | 3,000            |
| Patient Fees            | 3,500            | 3,500            |
| Maternal & Child Health | 3,000            | 3,000            |
| Medicaid                | 11,000           | 11,000           |
| SCOA Patient Fees       | 2,827            | 2,882            |
| Other Insurance         | 5,000            | 5,000            |
| Fund Raising            | -                | 3,500            |
|                         | <u>\$180,382</u> | <u>\$201,482</u> |

### EXPENSES:

|  |                  |                  |
|--|------------------|------------------|
| Salaries   | \$117,092        | \$125,859        |
| Contracted Services                                      | 24,850           | 27,875           |
| Employee Benefits (Health & FICA)                        | 11,675           | 13,721           |
| Travel   | 11,000           | 9,500            |
| Telephone  | 1,800            | 2,000            |
| Health Supplies  | 2,000            | 2,000            |
| Loan Principal   | -                | 9,000            |
| Interest on Loans  | 1,000            | 900              |
| Postage  | 600              | 400              |
| Office Supplies & Misc.                                  | 2,250            | 2,312            |
| Insurance (Workens Comp., Unemployment<br>Comp. & Other) | 5,700            | 5,500            |
| Rent   | 1,140            | 1,140            |
| Magazines & Dues   | 500              | 500              |
| Meetings   | 575              | 575              |
| Equipment  | 200              | 200              |
|  | <u>\$180,382</u> | <u>\$201,482</u> |

## WHITEFIELD REGIONAL AIRPORT COMMISSION

1985 was a very active year for the Whitefield Regional Airport and its commissioners. New commissioners appointed this year are Mrs. Beverly Kennedy, Mr. David Kennedy, and Mrs. Cynthia Fellows-White. Mr. Joe Elgosin left the commission and we will miss his enthusiasm and dedication. Following is a brief summary of events for 1985.

March 29, 1985 - Federal Aviation Administration (FAA) commissioned the newly installed instrument landing system. This bad weather approach makes the airport safer. The local share of the \$140,000 project was raised through donations from users of the airport.

May 30, 1985 - Mr. Gary Sanborn, the fixed base operator selling fuel and aircraft services, moved out of the area and the airport commission took over the operation.

June 16, 1985 - Governor John H. Sununu was the main speaker for the dedication of the instrument approach. Also speaking were Governor's Council Representative, Raymond Burton, State Representatives Kay Ward, Ned Dinsmore and Otto Olesen.

August, 1985 - Whitefield Airport Flying Service, Inc. took over the fixed base operation at the airport. Besides offering the above mentioned services, they also offer flight instruction and scenic rides. B&B Aircraft still provides aircraft maintenance.

September, 1985 - FAA approved release of excess airport land to the Whitefield Industrial Park.

October, 1985 - The FAA selected the Whitefield Regional Airport as a site for a Direction Finding Facility which will be used to locate lost aircraft. Construction is scheduled to start in the spring of 1986 and will be funded entirely by FAA.

The Whitefield Regional Airport Commission closes the year with a very ambitious program for 1986. As required by law, we will be reclearing some brush areas. We also intend to complete the rehabilitation of the original hangar. The aircraft parking area is fast deteriorating and the Commission will try to have the surface repaired. The Commission also expects to receive an environmental assessment grant to study a runway extension. The North Country Council will be doing the work.

With public support by its surrounding towns, the regional airport will enhance the area's ability to support and foster economic development of northern New Hampshire. Again, thank you for supporting the Whitefield Regional Airport.

### WHITEFIELD REGIONAL AIRPORT COMMISSION

|                       |              |                |             |
|-----------------------|--------------|----------------|-------------|
| Leigh White, Chairman | - Whitefield | Tom Berry      | - Littleton |
| Cynthia-Fellows White | - Whitefield | Dan Edgar      | - Littleton |
| George Blaney         | - Bethlehem  | Jess Sylvester | - Carroll   |
| David Kennedy         | - Bethlehem  | Donald Mooney  | - Dalton    |
| Beverly Kennedy       | - Bethlehem  |                |             |

# WHITEFIELD REGIONAL AIRPORT

## BUDGET AND FINANCIAL REPORT

| <u>INCOME:</u>                     | Estimated<br>Revenue<br><u>1985</u>  | Actual<br>Revenue<br><u>1985</u>  | Estimated<br>Revenue<br><u>1986</u>  |
|------------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| <u>APPROPRIATIONS:</u>             |                                      |                                   |                                      |
| Bethlehem                          | \$ 500.00                            | \$ 500.00                         | \$ 500.00                            |
| Carroll                            | 500.00                               | 100.00                            | 500.00                               |
| Dalton                             | 750.00                               | 500.00                            | 500.00                               |
| Franconia                          | -                                    | -                                 | 500.00                               |
| Jefferson                          | 500.00                               | -                                 | 500.00                               |
| Lancaster                          | 500.00                               | -                                 | 500.00                               |
| Littleton                          | 2,500.00                             | 500.00                            | 2,500.00                             |
| Sugar Hill                         | -                                    | -                                 | 500.00                               |
| Whitefield                         | 5,500.00                             | 5,500.00                          | 5,500.00                             |
| <u>LEASE INCOME:</u>               |                                      |                                   |                                      |
| Miles Pond, Inc.                   | 900.00                               | 887.04                            | 900.00                               |
| Davis Hangar                       | 100.00                               | 100.00                            | 100.00                               |
| McDade Hangar                      | 100.00                               | 100.00                            | 100.00                               |
| Rust Hangar                        | 200.00                               | 200.00                            | 200.00                               |
| B&B Aircraft                       | 110.00                               | 103.57                            | 100.00                               |
| <u>OTHER INCOME:</u>               |                                      |                                   |                                      |
| Sale of Timber                     | -                                    | 2,364.00                          | -                                    |
| NH Aeronautics Comm.               | 300.00                               | 256.82                            | 300.00                               |
| User Donations                     | 2,000.00                             | 433.82                            | 2,000.00                             |
| Operating Fees                     | 900.00                               | 1,092.00                          | 800.00                               |
| Misc.                              | -                                    | 2,134.99                          | -                                    |
| Fix Base Operation                 | -                                    | 17,320.09                         | 4,500.00                             |
| Interest                           | 550.00                               | 562.28                            | 550.00                               |
| <b>TOTAL REVENUE</b>               | <b>\$15,910.00</b>                   | <b>\$32,654.61</b>                | <b>\$21,050.00</b>                   |
| <hr/>                              |                                      |                                   |                                      |
|                                    | Estimated<br>Expenses<br><u>1985</u> | Actual<br>Expenses<br><u>1985</u> | Estimated<br>Expenses<br><u>1986</u> |
| <u>EXPENSES:</u>                   |                                      |                                   |                                      |
| Localizer Project                  | \$ -                                 | \$ 1,950.00                       | \$ -                                 |
| Fix Base Operation                 | -                                    | 15,955.08                         | 4,650.00                             |
| Services                           | 1,500.00                             | 1,838.00                          | 2,500.00                             |
| Snow Removal                       | 2,500.00                             | 940.00                            | 2,500.00                             |
| Equipment Repairs                  | 1,500.00                             | 1,074.23                          | 1,000.00                             |
| Heat, Lights, Water                | 3,500.00                             | 2,395.67                          | 3,000.00                             |
| Telephone                          | 375.00                               | 437.86                            | 500.00                               |
| Operating Supplies                 | 125.00                               | 329.25                            | 150.00                               |
| Advertising                        | 100.00                               | 41.44                             | 500.00                               |
| Postage                            | 60.00                                | 61.77                             | 120.00                               |
| Miscellaneous                      | 400.00                               | 920.28                            | 400.00                               |
| Committed Funds (work in progress) | -                                    | -                                 | 5,800.00                             |
| Improvements                       | 5,850.00                             | 2,112.19                          | 5,000.00                             |
|                                    | <u>\$15,910.00</u>                   | <u>\$28,055.77</u>                | <u>\$26,120.00</u>                   |
| <hr/>                              |                                      |                                   |                                      |
| Cash on Hand, January 1, 1985      |                                      |                                   | \$ 9,286.76                          |
| Plus Receipts, 1985                |                                      |                                   | 32,654.61                            |
|                                    |                                      |                                   | 41,941.37                            |
| Less 1985 Expenditures             |                                      |                                   | 28,055.77                            |
| Cash on Hand, December 31, 1985    |                                      |                                   | <u>\$13,885.60</u>                   |

## WHITEFIELD SENIOR CITIZENS CLUB

The Senior Citizens Club celebrated the Center's sixteenth anniversary in October. An anniversary party was held at the Continental 93 in Littleton. Our volunteers attended a Volunteers' Day celebration at Rogers Campground in Lancaster this fall. They joined other volunteers from Coos and Carrol County. Several received pins for one year, two year and five year service and Lillian Burns received the ten year pin for volunteer service. A cookout and sing-a-long was enjoyed by all.

The meals on wheels program is serving between 385 and 400 meals per week to shut-ins and those who can come to the center. The meals are served at noon at the center Monday through Friday for persons 60 years of age or the disabled at any age. One does not have to join the club to attend any of the activities at the center. The frail elderly receive meals on wheels for Saturday and Sunday also. The meals on wheels program is designed to enable the elderly persons to remain in their homes as long as possible by furnishing a variety of well balanced meals.

Other activities include card party on Tuesday, Bingo on Thursday, and crafts any day of the week in which one wishes to participate. The crafts include making fancy place mats for Morrison Nursing Home during the holidays.

The seniors raised money from food sales to send out 35 Christmas baskets to 40 senior citizens and also raised money to go to the Ice Capades in Portland every winter. They went to Putney, VT this spring and took an 1889 train to Chester, VT and back; visited Basketville and Christmas Land and ate dinner at one of the motor inns.

Funds for the senior wheels program were cut again this year. This left the Whitefield site without funds for a driver. We had planned to use volunteers but this proved to be very difficult. The Senior Employment Program had a slot open so were able to get a driver for four hours a day funded through that program.

The seniors raised \$1,200 by food sales and crafts, etc., toward a new van which arrived early this summer. The club bought the old Checker Cab with money raised from sales and plan to use it for short trips and to bring people to the center. There are a few minor repairs to be done first.

Free clothing is offered to those in need. The meals and wheels programs are both on a donation basis - there is no set fee. We do have a suggested fee from time to time. Free blood pressure clinics are held every second Tuesday of the month. Free legal services are available, if needed. Information and referral services are also available.

The elderly population is increasing yet the funds to maintain these services is diminishing.

On behalf of the senior citizens and the nutrition site council of Whitefield, we would like to thank the voters of Whitefield for the support they have given us in the past and we hope you will consider doing the same for the elderly this year - they appreciate it.

Respectfully submitted,

MARJORIE PORFIDO  
Nutrition Site Manager/Village Center Dir.

# WHITEFIELD SENIOR CITIZENS CLUB

## FINANCIAL REPORT

Cash on Hand, January 1, 1985

|   |                 |
|---|-----------------|
| Combined accounts: Town Appropriation Account | \$ 897.97       |
| Senior Citizens Club                          | <u>1,369.45</u> |
|   | 2,267.42        |

### INCOME:

|   |               |                 |
|---|---------------|-----------------|
| Town of Whitefield Appropriation          | \$ 3,900.00   |                 |
| Town of Dalton Appropriation              | 400.00        |                 |
| Sales by Senior Citizens                  | 913.24        |                 |
| Dues                                      | 114.00        |                 |
| Member payment for meals while eating out | <u>159.21</u> |                 |
|   |               | 5,486.45        |
|   |               | <u>7,753.87</u> |

### EXPENSES:

|                                     |               |                 |
|-------------------------------------|---------------|-----------------|
| Rent                                | 3,000.00      |                 |
| Electricity                         | 420.00        |                 |
| Exterminator                        | 110.00        |                 |
| Bottled Gas                         | 27.25         |                 |
| Insurance                           | 392.00        |                 |
| Service & New Equipment:            |               |                 |
| Memorial Cabinet materials          | 136.75        |                 |
| Purchase of Checker Cab for own use | 439.05        |                 |
| State of NH Club charter            | 10.00         |                 |
| Crafts materials                    | 72.10         |                 |
| Food baskets                        | 79.68         |                 |
| Club dinners out                    | 270.92        |                 |
| Other expenses                      | <u>362.20</u> |                 |
|                                     |               | <u>5,319.95</u> |

|   |                 |
|---|-----------------|
| Cash on Hand, December 31, 1985 - combined accounts | \$ 2,433.92     |
| Town Appropriation Account - \$1,249.72             |                 |
| Sr. Citizens Account                                | <u>1,184.20</u> |
|   | 2,433.92        |

Respectfully submitted,

HAZEL LEWIS, Treasurer

## CHILDREN'S COMMUNITY CENTER

The year 1986 will complete the eleventh year of successful operation for the Children's Community Center. The day care services provided by the Center are presently being used by 21 families from Whitefield and the surrounding areas with 38 children enrolled ranging in age from 18 months to 5 years old and older. As well as day care, the Center provides pre-school and an afternoon program for the children who come after the public kindergarten and elementary school are closed. This year the staff have provided the service of walking children to and from the Center for the two kindergarten sessions. The Center is a member of the North Country United Way.

Licensed by the New Hampshire Division of Welfare, The Children's Community Center offers a friendly atmosphere and quality care by a staff of seven employees led by the Director, Mona Lee Bell. Other employees include Rona Savage, Gail Perry, Martie LaBonte, Brenda Miller, Ethel Walker, and Heather Bell who work efficiently to provide tender loving care of area children. The Center's hours are 6:30 a.m. to 5:30 p.m. At the day care center, the children enjoy breakfast, a hot lunch, and a daily snack. Day care parents pay a rate of \$1.50 per hour for one child and \$2.60 per hour for two children, with a maximum charge of \$43.75 and \$75.00 respectively.

As a non-profit, tax exempt organization, a ten member board of directors is elected from the community to work with the staff on its policies and activities. Various fund raising events are sponsored by the board of directors throughout the year which include, a golf tournament, raffles, and a bike-a-thon.

Finally, the Children's Community Center would like to take this opportunity to thank the friends and volunteers within the community for your willingness to support us and we look forward to providing quality day care services for Whitefield residents in the years to come.

Respectfully submitted,

Mini Freeman  
Judy Erickson  
Nancy Lemaire

On Behalf of the Board of Directors



# CHILDREN'S COMMUNITY CENTER

## FINANCIAL REPORT

Cash on Hand, July 1, 1984 \$ 208.83

### INCOME:

|                    |                 |
|--------------------|-----------------|
| Tuition            | 28,793.61       |
| Food Program       | 3,922.78        |
| Fundraising        | 2,350.90        |
| Donations          | 575.00          |
| Grants             | 1,840.00        |
| Interest           | 89.77           |
| Misc. Income       | 20.00           |
| Town of Whitefield | <u>2,000.00</u> |

Total Income 39,592.06

### EXPENSES:

|                                   |               |
|-----------------------------------|---------------|
| Payroll                           | 26,544.22     |
| Payroll Taxes                     | 1,849.27      |
| Electricity                       | 814.37        |
| Repairs & Maintenance             | 343.43        |
| Telephone                         | 438.43        |
| Office Supplies                   | 233.02        |
| Rent                              | 2,760.00      |
| Supplies                          | 157.09        |
| Advertising                       | 183.94        |
| Insurance                         | 1,101.16      |
| Postage                           | 55.00         |
| Fund Raising Expense              | 58.40         |
| Miscellaneous                     | 10.00         |
| Food Purchases & Kitchen Supplies | 2,495.42      |
| Travel                            | 77.00         |
| Staff & Curriculum Development    | 1,760.00      |
| Copier Expense                    | 422.76        |
| Equipment Purchase                | <u>482.00</u> |

Total Expenses 39,785.51

Net Income (Loss) (193.45)

Cash on Hand, June 30, 1985 \$ 15.38

NOTE: Center operates on a July 1 to June 30 fiscal year basis.

## WHITEFIELD PUBLIC LIBRARY LIBRARIAN'S REPORT

|                                   | <u>1984</u> | <u>1985</u> |
|-----------------------------------|-------------|-------------|
| Circulation                       | 13,680      | 13,808      |
| Largest Circulation for One Month | 1,392       | 1,370       |
| Largest Circulation for One Day   | 202         | 178         |
| Accessions                        | 718         | 595         |
| Adult Fiction by Gift             | 83          | 80          |
| Adult Fiction by Purchase         | 176         | 152         |
| Juvenile Fiction by Gift          | 48          | 7           |
| Juvenile Fiction by Purchase      | 167         | 151         |
| Adult Non-Fiction by Gift         | 57          | 18          |
| Adult Non-Fiction by Purchase     | 139         | 115         |
| Juvenile Non-Fiction by Gift      | 7           | 3           |
| Juvenile Non Fiction by Purchase  | 41          | 69          |
| New Borrowers                     | 105         | 104         |

The Library staff and Board of Trustees mourned the death of Fay Jennings. Fay was a very active board member and was of invaluable assistance at the many library activities he attended. He will be missed by us all.

1985 saw the approval of a much needed \$6,000.00 federal LSCA (Library Services and Construction) grant for work on the basement. This is a "matching funds" grant for renovation of the basement into usable space - reading room, meeting-place, study area. It also provides for construction of a mandatory handicapped access entrance at the side of the building. Work will begin later this year.

A variety of adult programs were presented to the public this year. "Growing Up-Growing Old" was a four week reading discussion series sponsored by the N. H. Library Association. Local participants in this program were very enthusiastic about the stimulating exchanges of ideas as speakers from throughout the state led discussions involving four different novels. Programs on "Lost Places" and "The Gilded Age" were co-sponsored with the Historical Society. We were fortunate, through the North Country Library Co-Op, to have the services of Littleton Historian-In-Residence, Brad Smith, who made these programs possible.

Summer was a busy time at the library; 25 children read 414 books in the "Under the Rainbow" Reading Program. For the younger set, Phyllis Gonyer held a weekly story hour. Gifts, awarded at Summer's end to each child who participated, were made possible by the generous donation of Jackie & Stu Hamilton (former residents of Whitefield). Our annual August book sale was successful, as usual, and several hundred dollars were added to the book budget.

Children from the lower grades at McIntyre Elementary School helped celebrate National Library Week. Their art work brightened up the walls and their class visits were fun and educational. Louise Jordan has organized a quilting "Friends of the Library" group. Quilt squares have been distributed and the finished product will be raffled off to raise funds for the library. The Library could not function smoothly without the help of Assistant Librarians, Sherry Harris, Clarice Jordan and Merri Gradual. Appreciation is also extended to those who donate books, magazines and memorial gifts.

Respectfully submitted,

SANDRA HOLZ, Librarian

**WHITEFIELD PUBLIC LIBRARY**TREASURER'S REPORT

Cash on Hand, January 1, 1985 \$ 5,782.88

RECEIPTS:

|                         |              |
|-------------------------|--------------|
| Received from Selectmen | \$11,400.00  |
| Library Fines           | 458.80       |
| Annual Book Sale        | 338.10       |
| Gifts & Donations       | 449.00       |
| Interest - NOW Account  | 188.55       |
| Miscellaneous           | <u>95.46</u> |

12,929.91

Total Funds Available, December 31, 1985 \$ 18,712.79

EXPENSES:

|                        |              |
|------------------------|--------------|
| Librarian & Assistants | \$ 3,546.40  |
| Books                  | 5,350.81     |
| Magazines              | 557.37       |
| Supplies               | 380.12       |
| Heat                   | 1,052.45     |
| Electricity            | 324.65       |
| Telephone              | 429.66       |
| Payroll Taxes          | 310.36       |
| Repairs & Maintenance  | 678.18       |
| Miscellaneous          | <u>83.00</u> |

Total Expenses 12,713.00

|  |                    |
|--|--------------------|
| Cash on Hand, December 31, 1985                      | 5,999.79           |
| Encumbered Expenses - Matching Funds for Govt. Grant | (1,500.00)         |
| - Operating Expenses 1/86 - 3/86                     | <u>(3,000.00)</u>  |
|  | \$ <u>1,499.79</u> |

Respectfully submitted,

JANET KENNEDY, Treasurer

**WOMEN'S STUDY CLUB TRUST**

Balance, January 1, 1985 \$ 3,302.80

Interest Income 177.97

Balance, December 31, 1985 \$ 3,480.77

Respectfully submitted,

JANET KENNEDY, Treasurer

# WHITEFIELD FIRE DEPARTMENT

List of Firemen as of January 1, 1986

W. A. Placey, Chief  
Jonathan Miller, Assistant Chief  
Alan Smith, Second Assistant Chief  
David L. Monahan, Clerk

Howard Bray  
Glenn Brooks  
Leo Couturier  
Gary Cross  
Nelson Fenoff  
Arthur Fleury  
Charles Hatfield  
Donald Hatfield

Roy Huntoon  
Bill Lemaire  
Stephen Marro  
Jeff Miller  
Walter Morton  
Thomas Mosher  
John Severance  
Robert Stiles  
Robert Thompson

There were 42 alarms this year which included 9 chimney fires; 3 electrical; 5 car accidents; 1 horse rescue; 3 Highland House calls; 4 landfill; 1 brush; 3 car fires; 1 smoke check; 1 grass fire; 1 extraction from deep hole; 1 roadside fireworks; 1 false alarm; 1 White Mts. Regional High School; 1 airport call; 3 rescue equipment calls; and 4 mutual aid calls. Please continue to clean those chimneys. This is the best way to avoid chimney fires. Check the batteries in your smoke detectors.

This year 6 new Mark 2 survivor packs and 14 pairs of bunker pants were purchased. We now meet all federal regulations in this area.

Our wood raffle was successful and the proceeds went toward the purchase of a portable radio, fire blankets, 2 more hoses for the Jaws tool, and airpack hoods. We will be holding our annual wood raffle again this summer. Tickets will be available from the firemen.

Spring burning is planned again this year on a donation basis. Contact any fireman and we will put your on the list. If the weather is favorable, we will try to give everyone who requests it our assistance.

Respectfully submitted,

W. A. PLACEY, Fire Chief

## REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1984 and June 1985, we experienced more forest fires throughout our state than in any year in the last fifty. Two of the leading causes of the 1,605 fires were children and fires kindled without written permission of a Forest Fire Warden. Both causes are preventable, but **ONLY WITH YOUR HELP!**

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of state timber harvest regulations is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed. If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden.

If you own forest land, you will become responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

### 1985 STATISTICS

|                     | <u>State of NH</u> | <u>District 8</u> | <u>Town of Whitefield</u> |
|---------------------|--------------------|-------------------|---------------------------|
| No. of Fires        | 1,605              | 15                | 0                         |
| No. of Acres        | 1,580              | 26                | 0                         |
| Cost of Suppression | \$246,017          | \$6,004           | 0                         |

RICHARD C. BELMORE  
Forest Ranger

WINIFRED A. PLACEY  
Forest Fire Warden

## COMMUNITY ACTION PROGRAM

Tri-County Community Action Outreach Program requests your continued support in the amount of Seven Hundred Fifty Dollars (\$750.00) to ensure ongoing services during the six months of the year when we do not have federal funding.

During the 1984-1985 fuel assistance season, the amount of \$51,414.79 was expended benefiting 110 households. Weatherization dollars totaled \$7,881.10 for 11 months. Whitefield citizens also benefited from USDA foods, Green Thumb and FEMA funds amounting to \$75,666.00.

By having the Outreach office open year around, we are able to not only initiate the majority of the Weatherization projects, but are available for other emergencies that may arise. We continue to have an emergency food pantry and supply other area food pantries such as WHEET with both USDA commodities and money for other staple items.

Information, referrals, and networking with other agencies are a continuing priority of the Outreach Program. During this past year's outreach part of the season, 13.2% of our outreach went to Whitefield. This helped 82 unduplicated households and included 278 people.

Respectfully submitted,

HARRIET FORBUSH  
Community Action Outreach Worker  
Southwestern Coos County



Photo by Jill Brooks

## WHITEFIELD POLICE DEPARTMENT

The Whitefield Police Department has undergone many changes during 1985 and embarked on several fronts to establish a well-organized and efficient operation providing the best police service attainable under the given circumstances. Some areas that have been neglected in the past are now defined by written systems of procedures (S.O.P.'s) and policies. Daily operations have been revamped to improve the use of equipment, personnel and hours worked.

Methods of gathering statistical data on a day-to-day basis will lay a foundation creating the ability to measure performance as well as provide valuable data necessary to formulate short and long term plans. With this ability to measure, steps can be taken to upgrade continuously and provide efficient and professional police service. With goals set, the Police Department has many challenges and will improve its services.

### STATISTICS:

#### Traffic Enforcement:

|                            |           |
|----------------------------|-----------|
| Routine checks or warnings | 183       |
| Radar traffic stops        | 96        |
| Summonses                  | 150       |
| Motor vehicle accidents    | <u>65</u> |
|                            | 494       |

#### Assists:

|                             |            |
|-----------------------------|------------|
| To Other Police Departments | 278        |
| Medical Assists             | 97         |
| Other Assists               | <u>305</u> |
|                             | 680        |

#### Criminal Investigations:

|                       |           |
|-----------------------|-----------|
| Reported Crimes       | 198       |
| Domestic Disturbances | <u>56</u> |
|                       | 254       |

#### Complaints:

|                  |            |
|------------------|------------|
| Dog Complaints   | 160        |
| Other Complaints | <u>123</u> |
|                  | 283        |

#### Arrests:

30

TOTAL OF ABOVE: 1,741

It should be noted that new methods of data gathering do not allow for duplication or embellishing of statistics which may have occurred in the past.

1985 has seen many changes in personnel as a result of establishing personnel policies and complying strictly to legal requirements. It is essential that management at the department level as well as the town government utilizes the best available people.

In conclusion, the Police Department is shorthanded at the time of this report, but moral and enthusiasm are high. All members are working together and energetically to provide the best quality service possible. With a participatory form of management now in effect, the department should continue to grow professionally, always striving to do its best.

Respectfully submitted,

RICHARD E. DOW  
Chief of Police

## WHITEFIELD RECREATION COMMITTEE REPORT

In 1985 the Whitefield Recreation Program operated as full time Summer activity and on a limited basis during the remainder of the year. The program was directed this year by Terry Dimick. The Board feels that the program and the people of Whitefield are fortunate to have his services. There were approximately 180 kids in the program, 110 of which were also in the swimming program.

The major activity of the summer was the swimming program which was held at Forest Lake State Park. Once again, the entire staff consisted of Water Safety Instructors. The additional cost that this incurred was more than offset by the quality of instruction that the children received. Other activities included a trip to the Hershey Track Meet in Concord, a Babe Ruth baseball program, and trips to various activities in the area.

The ski program was once again a success with nearly 100 children involved. This program was directed by Paula Spalding Harris. Every Wednesday afternoon the participants travel to Cannon Mt. where they receive expert instruction in downhill skiing. Over the years this program has continued to grow and this Winter will be using two buses instead of one due to increased members.

The Board wishes to express its gratitude to the people of Whitefield for their continued support through their tax dollars to support the Recreation Program. We would also like to invite any interested individuals to become involved with recreation as members of the Board, volunteers in any capacity that they feel they may be interested. The program continues to be worthwhile and with continued support it will remain so.

WHITEFIELD RECREATION COMMITTEE

Howard Bray  
Francis Matott  
Jean Bergin  
Paula Harris  
Dani Lunn  
Debbie Bragg  
Jeff Woodburn



## MARRIAGES

Registered in the Town of Whitefield, N.H.

Year Ending December 31, 1985

DATE

|             |  |                                     |
|-------------|--|-------------------------------------|
| January 24  | William Haley<br>Caren M. Wheeler            | Whitefield<br>Whitefield            |
| March 2     | Tracy Schmidt<br>Teri Newton                 | Lunenburg, VT<br>Rancho Cordova, CA |
| April 20    | James B. Way<br>Noella S. Guinard            | Lancaster<br>Whitefield             |
| May 3       | George W. Kelly<br>Tamra A. Eastman          | Whitefield<br>Whitefield            |
| June 29     | Michael R. Emery<br>Melissa I. Ryan          | Whitefield<br>Whitefield            |
| June 29     | Stephen W. Ruggles<br>Florence L. Marsh      | Whitefield<br>Littleton             |
| July 6      | Robert E. Cutting<br>Carrie K. Stiles        | Canton, GA<br>Canton, GA            |
| August 16   | Andrew L. Howland Jr.<br>Andrea R. Moore     | Whitefield<br>Whitefield            |
| August 17   | Gary M. Harwood<br>Brenda M. deVillafane     | Townshend, VT<br>Townshend, VT      |
| August 25   | Clifford L. Fitzgerald III<br>Sarah M. Gates | Somerville, MA<br>Somerville, MA    |
| September 7 | Bruce W. Lovering<br>Sandra L. Amy           | Whitefield<br>Whitefield            |
| October 26  | Joseph M. Ghioto<br>Barbara J. McGinley      | Jacksonville, FL<br>Whitefield      |
| October 26  | Earl T. Gillery<br>Irene A. Spinelli         | Whitefield<br>Whitefield            |

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

ELEANOR P. HART, Town Clerk

## BIRTHS

Births Registered in the Town of Whitefield, N.H., Year Ending December 31, 1985

| <u>Date</u> | <u>Name of Child</u>         | <u>Name of Father</u>       | <u>Name of Mother</u>     | <u>Place of Birth</u> |
|-------------|------------------------------|-----------------------------|---------------------------|-----------------------|
| Jan 14      | Miranda Megan Meier          | Randall Aaron Meier         | Kimberlie Ann White       | Littleton             |
| Jan 20      | Corey Frederick Haag         | Frederick Murray Haag       | Mary Jane Werner          | Littleton             |
| Apr 14      | Ian Roy Smith                | Dennis Roy Smith            | Linda Sue Newell          | Littleton             |
| May 11      | Samantha Lea Gooden          | Donald John Gooden          | Elizabeth Ann Lea         | Littleton             |
| May 16      | Olivia Ashley Whitcomb       | Robert James Whitcomb       | Nancy Jill Towle          | Littleton             |
| Jun 26      | Ashley Elizabeth Stockhausen | Stephen Michael Stockhausen | Robin Ellen Martin        | Littleton             |
| Jul 21      | Steven John Barnett          | Steven Dale Barnett         | Brenda Jean Ross          | Littleton             |
| Jul 28      | Sarah Liberty Smith          | George Christopher Smith    | Patricia Lu Coutermarsh   | Littleton             |
| Sep 16      | Daniel James Pelletier       | Stephen Michial Pelletier   | Stephanie Amanda Cassidy  | Littleton             |
| Sep 20      | David Joseph Foss            | Douglas Joseph Foss         | Cynthia Suzanne Willey    | Littleton             |
| Sep 26      | Alana Zoe Desjardins         | William Joseph Desjardins   | Beverly Helen Bryan       | Littleton             |
| Oct 30      | David Glen Oumet             | Charles James Oumet         | Hermína Estelle Schirl    | Littleton             |
| Nov 12      | Brittaney Lyn Goelz          | Robert John Goelz           | Scarlet Oberita Forrester | Littleton             |
| Dec 14      | Randy Boyle                  | John Daved Boyle            | Robin Ball                | Littleton             |
| Dec 21      | Michael Francis McQuarrie    | Kevin Francis McQuarrie     | Beatrice Sue Kenison      | Littleton             |

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

ELEANOR P. HART, Town Clerk

## DEATHS

Registered in the Town of Whitefield, N.H.  
Year Ending December 31, 1985

| <u>Date</u>  | <u>Name of Deceased</u>   | <u>Place of Death</u> |
|--------------|---------------------------|-----------------------|
| April 4      | Robert Paul Heinig        | Whitefield            |
| April 12     | Violet Powers Hamel       | Whitefield            |
| May 18       | Fannie Smith              | Lancaster             |
| May 30       | William Anson Harris Jr.  | Lancaster             |
| June 3       | Ann Maurer Christian      | Whitefield            |
| June 17      | Charles Douglas McIntyre  | Whitefield            |
| June 18      | Arlene P. Cheney          | Whitefield            |
| June 29      | Eileen G. Oleson          | Whitefield            |
| July 23      | Gladys Wiswall Pickering  | Whitefield            |
| July 27      | Ruth E. Ingerson          | Lancaster             |
| August 17    | Cleophas Austin Dorr      | Whitefield            |
| August 24    | Arthur P. Corey           | Whitefield            |
| September 5  | Elinor J. Vidito          | Lancaster             |
| September 6  | Richard P. Swinyer Sr.    | Whitefield            |
| September 13 | Freeman H. Colby          | Lancaster             |
| September 23 | Emma S. Stevens           | Whitefield            |
| September 24 | Earle Bernard Hersom      | Whitefield            |
| September 26 | Catherine B. Sanders      | Whitefield            |
| October 27   | Minnie Evelyn Henry       | Lancaster             |
| October 29   | Amarosa Marro             | Lancaster             |
| November 8   | Katherine Dulcie Schaller | Whitefield            |
| November 14  | Cynthia Earle Anderson    | Whitefield            |
| November 23  | Blanche M. Blodgett       | Whitefield            |
| December 5   | Mary C. Bedard            | Whitefield            |
| December 16  | Esimaire G. Thibeault     | Lancaster             |
| December 20  | Annie O. Marriott         | Lancaster             |
| December 18  | Natalie P. Lufkin         | Littleton             |
| December 21  | Fay William Jennings      | Littleton             |

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

ELEANOR P. HART  
Town Clerk

Member of the National Society of Public Accountants

TEL. 444-5306  
444-5307

MARTIN & THOMAS  
PUBLIC ACCOUNTANTS

BOX 259  
LITTLETON, N.H. 03561

RUSSELL K. MARTIN, PA  
ROBERT H. THOMAS, CPA

KAREN W. WHALEN

February 3, 1986

Board of Selectmen  
Town of Whitefield  
Whitefield, NH 03598

Members of the Board:

We have examined the financial statements of the various funds and account groups of the Town of Whitefield for the year ended December 31, 1985 and have issued our report thereon dated February 3, 1986. As a part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion of the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by management.

We are satisfied as to the Town's system of internal accounting control using the concept of reasonable assurance.

Fixed Assets

As is the practice with many New Hampshire towns, the Town of Whitefield has not maintained a record of its fixed assets. In order to adequately maintain control of its existing fixed assets we recommend that Town take an inventory of these assets as soon as practical. As part of their long-term policies, the Town officials should initiate fixed assets records. Cost or consideration given is the generally accepted method for valuing fixed assets, and should be recorded on all new acquisitions. Where adequate documentation of cost is unavailable for existing fixed assets, an estimate of the original cost is an acceptable standard under accounting principles for governmental entities. The existence of fixed assets records will not only aid Town officials in their control of these assets, but should be an invaluable tool in long range planning.

Board of Selectmen

-2-

February 3, 1986

Temporary Loans

As of December 31, 1985, the Town of Whitefield had an outstanding note payable in the amount of \$16,000.00. This was not money borrowed by temporary loans in anticipation of taxes, nor was it money authorized to be borrowed warrant article. Although the money was borrowed and transferred to the Water Department to help them pay for some unexpected repairs and replacements, you did not have approval to borrow these funds. Upon discussing this matter with you, it was immediately repaid and as of the date of this letter there are no outstanding loans of the General Fund.

Publication Requirement

The provisions of RSA 71-1:21 requires that only this letter need be published in the next annual report of the Town. However, we suggest that you consider the publication of the entire report which includes the auditor's opinion, financial statements, and notes to financial statements.

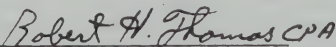
Conclusion

Our purpose in making these recommendations is not one of presenting a critical analysis of the Town, but rather to assist the Board in planning and providing for continued successful operations.

We appreciate the opportunity to present these comments and suggestions for your consideration and are prepared to discuss them further at your convenience.

We extend our thanks to the officials and employees of the Town of Whitefield for their assistance during the course of our audit.

Very truly yours,

  
Martin & Thomas,  
Public Accountants

Member of the National Society of Public Accountants

TEL. 444-5306  
444-5307

MARTIN & THOMAS  
PUBLIC ACCOUNTANTS

BOX 259  
LITTLETON, N.H. 03561

RUSSELL K. MARTIN, PA  
ROBERT H. THOMAS, CPA

KAREN W. WHALEN

February 3, 1986

To the Board of Selectmen  
Town of Whitefield  
Whitefield, NH 03598

We have examined the general purpose financial statements of the Town of Whitefield for the year ended December 31, 1985, and have issued our report thereon dated February 3, 1986. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Town of Whitefield to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, and the Single Audit Act of 1984 (Pub. L. No. 98-502). For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

Financial Statement Captions

Cash  
Due From Other Governments  
Due From Other Funds  
Federal Aid Anticipation Notes  
Contracts Payable  
Due to Other Funds  
Fund Balance

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing, and extent of performing the auditing procedures necessary for expressing an opinion on the city's general purpose financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of the Town of Whitefield is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, the Town is managing its federal financial assistance program in compliance with laws and regulations, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

-2-

February 3, 1986

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Whitefield taken as a whole or on any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed no condition that we believe to be a material weakness.

This report is intended solely for the use of the Town of Whitefield, the cognizant audit agency, and other federal audit agencies and should not be used for any other purpose.

Very truly yours,

Robert H. Thomas CPA  
Martin & Thomas,  
Public Accountants

TOWN OF WHITEFIELD  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1985

EXHIBIT A

|   | <u>Governmental Fund Types</u> |                            |                             |
|---|--------------------------------|----------------------------|-----------------------------|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |
| <u>ASSETS</u>   |                                |                            |                             |
| Cash  | \$ 251,226                     | \$ 49,656                  | \$ 714,114                  |
| Investments at Par (Market Value<br>\$2,700)                      | 100                            |                            |                             |
| Taxes Receivable  | 295,467                        |                            |                             |
| Accounts Receivable   |                                |                            |                             |
| Taxes Deeded to Town  | 62,253                         |                            |                             |
| Due From Other Governments  | 34,200                         | 8,696                      | 1,309,017                   |
| Due From Other Funds  | 48,654                         |                            | 34,200                      |
| Amount to be provided for retirement<br>of General Long Term Debt | <hr/>                          | <hr/>                      | <hr/>                       |
| <u>Total Assets</u>   | <u>\$ 691,900</u>              | <u>\$ 58,352</u>           | <u>\$ 2,057,331</u>         |
| <u>LIABILITIES &amp; FUND EQUITY</u>                              |                                |                            |                             |
| <u>LIABILITIES</u>  |                                |                            |                             |
| Temporary Loans   | \$ 16,000                      | \$                         | \$                          |
| Federal Aid Anticipation Notes                                    |                                |                            | 782,000                     |
| School District Tax Payable                                       | 433,073                        |                            |                             |
| Due to Other Governments  | 34                             |                            |                             |
| Yield Tax Security Deposits                                       | 3,437                          |                            |                             |
| Due to Other Funds  | 34,200                         |                            | 25,948                      |
| Contracts Payable   |                                |                            | 5,684                       |
| General Obligation Notes Payable                                  | <hr/>                          | <hr/>                      | <hr/>                       |
| <u>Total Liabilities</u>  | <u>\$ 486,744</u>              | <u>\$</u>                  | <u>\$ 813,632</u>           |
| <u>FUND EQUITY</u>  |                                |                            |                             |
| Retained Earnings (Deficit)                                       |                                |                            |                             |
| Unappropriated  |                                |                            |                             |
| Fund Balances   |                                |                            |                             |
| Reserved For Endowments   |                                |                            |                             |
| Unreserved  |                                |                            |                             |
| Designated for Subsequent Years                                   |                                |                            |                             |
| Expenditures  | 4,650                          | 3,000                      |                             |
| Designated for Capital Acquisitions                               |                                |                            | 1,243,699                   |
| Undesignated  | <hr/>                          | <hr/>                      | <hr/>                       |
| <u>Total Fund Equity</u>  | <u>\$ 205,156</u>              | <u>\$ 58,352</u>           | <u>\$ 1,243,699</u>         |
| <u>Total Liabilities &amp; Fund<br/>Equity</u>                    | <u>\$ 691,900</u>              | <u>\$ 58,352</u>           | <u>\$ 2,057,331</u>         |

The accompanying notes are an integral part of these financial statements.



| <u>Proprietary<br/>Fund Type</u><br>Water<br>Department<br>Fund | <u>Fiduciary<br/>Fund Type</u><br>Trust<br>Funds | <u>Account<br/>Groups</u><br>General<br>Long-<br>Term Debt | <u>Totals</u><br>(Memorandum<br>Only) |
|---|--|--|---------------------------------------|
| \$ 4,075  | \$ 156,944                                       | \$   | \$ 1,176,015                          |
|   |  |  | 100                                   |
|   |  |  | 295,467                               |
| 7,742   |  |  | 7,742                                 |
|   |  |  | 62,253                                |
|   |  |  | 1,351,913                             |
|   |  |  | 82,854                                |
|   |  | <u>775,000</u>   | <u>775,000</u>                        |
| <u>\$ 11,817</u>  | <u>\$ 156,944</u>                                | <u>\$ 775,000</u>  | <u>\$ 3,751,344</u>                   |
| \$  | \$   | \$   | \$ 16,000                             |
|   |  |  | 782,000                               |
|   |  |  | 433,073                               |
|   |  |  | 34                                    |
|   |  |  | 3,437                                 |
| 22,707  |  |  | 82,855                                |
|   |  |  | 5,684                                 |
|   |  | <u>775,000</u>   | <u>775,000</u>                        |
| <u>\$ 22,707</u>  | <u>\$</u>  | <u>\$ 775,000</u>  | <u>\$ 2,098,083</u>                   |
| ( 10,890)   |  |  | ( 10,890)                             |
|   | 56,751   |  | 56,751                                |
|   | 57,881   |  | 65,531                                |
|   | 42,312   |  | 1,243,699                             |
|   |  |  | 298,170                               |
| <u>\$( 10,890)</u>  | <u>\$ 156,944</u>                                | <u>\$</u>  | <u>\$ 1,653,261</u>                   |
| <u>\$ 11,817</u>  | <u>\$ 156,944</u>                                | <u>\$ 775,000</u>  | <u>\$ 3,751,344</u>                   |

TOWN OF WHITEFIELD  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENT AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1985 EXHIBIT B

|  | <u>Governmental Fund Types</u> |                            |                             |
|--|--------------------------------|----------------------------|-----------------------------|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |
| <u>REVENUES</u>  |                                |                            |                             |
| Taxes  | \$ 1,342,727                   | \$                         | \$                          |
| Intergovernmental Revenues   | 180,187                        | 34,423                     | 1,027,386                   |
| Local Sources  | 102,990                        | 16,861                     | 118,954                     |
| Local Matching Funds   |                                |                            | 174,769                     |
| <u>OTHER FINANCING SOURCES</u>   |                                |                            |                             |
| Interfund Transfers  | \$ 79,193                      | \$ 42,102                  | \$ 775,000                  |
| Long Term Notes  | <u>775,000</u>                 |                            |                             |
| <u>TOTAL REVENUES AND OTHER SOURCES</u>  | <u>\$ 2,480,097</u>            | <u>\$ 93,386</u>           | <u>\$ 2,096,109</u>         |
| <u>EXPENDITURES</u>  |                                |                            |                             |
| General Government   | \$ 87,246                      | \$                         | \$                          |
| Public Safety  | 70,528                         |                            |                             |
| Highways, Streets and Bridges  | 193,693                        |                            |                             |
| Sanitation   | 19,929                         |                            |                             |
| Health   | 7,607                          |                            |                             |
| Welfare  | 18,602                         |                            |                             |
| Culture and Recreation   | 12,167                         | 24,749                     |                             |
| Cemeteries   | 800                            | 15,905                     |                             |
| Miscellaneous  | 72,692                         |                            |                             |
| Debt Service   |                                |                            |                             |
| Principal Retirement   | 7,620                          |                            |                             |
| Interest   | 37,205                         |                            | 22,867                      |
| Capital Outlay   | 60,041                         |                            | 3,499,142                   |
| Overlay  | 3,896                          |                            |                             |
| <u>OTHER USES</u>  |                                |                            |                             |
| Interfund Transfers  | \$ 818,100                     | \$ 78,941                  | \$ 252                      |
| Transfers to Other Governmental Units  | <u>990,552</u>                 |                            | <u>1,002</u>                |
| <u>TOTAL EXPENDITURES AND OTHER USES</u>   | <u>\$ 2,400,678</u>            | <u>\$ 119,595</u>          | <u>\$ 3,523,263</u>         |
| <u>EXCESS OF REVENUES AND OTHER SOURCES</u><br><u>OVER (UNDER) EXPENDITURES AND</u><br><u>OTHER USES</u> |                                |                            |                             |
|  | \$ 79,419                      | \$( 26,209)                | \$(1,427,154)               |
| <u>FUND BALANCES - January 1</u>   | <u>125,737</u>                 | <u>84,561</u>              | <u>2,670,853</u>            |
| <u>FUND BALANCES - December 31</u>   | <u>\$ 205,156</u>              | <u>\$ 58,352</u>           | <u>\$ 1,243,699</u>         |

The accompanying notes are an integral part of these financial statements.

| <u>Fiduciary Fund Types</u> | <u>Totals</u>               |
|-----------------------------|-----------------------------|
| Expendable<br><u>Trust</u>  | (Memorandum<br><u>Only)</u> |
| \$                          | \$ 1,342,727                |
| 4,844                       | 1,241,996                   |
|                             | 243,649                     |
|                             | 174,769                     |
| \$ 14,000                   | \$ 910,295                  |
| <u>          </u>           | <u>775,000</u>              |
| \$ 18,844                   | \$ 4,688,436                |
| \$                          | \$ 87,246                   |
|                             | 70,528                      |
|                             | 193,693                     |
|                             | 19,929                      |
|                             | 7,607                       |
|                             | 18,602                      |
|                             | 36,916                      |
|                             | 16,705                      |
|                             | 72,692                      |
|                             | 7,620                       |
|                             | 60,072                      |
|                             | 3,559,183                   |
|                             | 3,896                       |
|                             | \$ 897,293                  |
|                             | <u>991,554</u>              |
| <u>\$ --</u>                | <u>\$ 6,043,536</u>         |
| \$ 18,844                   | \$(1,355,100)               |
| <u>42,518</u>               | <u>2,923,669</u>            |
| <u>\$ 61,362</u>            | <u>\$ 1,568,569</u>         |

TOWN OF WHITEFIELD  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL AND SPECIAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT C

|  | <u>General Fund</u> |                     | Variance                   |
|--|---------------------|---------------------|----------------------------|
|  | <u>Budget</u>       | <u>Actual</u>       | Favorable<br>(Unfavorable) |
| <u>REVENUES</u>  |                     |                     |                            |
| Taxes  | \$ 1,312,964        | \$ 1,342,727        | \$ 29,763                  |
| Intergovernmental Revenues   | 180,188             | 180,187             | ( 1)                       |
| Local Sources  | 75,155              | 102,990             | 27,835                     |
| <u>OTHER FINANCING SOURCES</u>   |                     |                     |                            |
| Interfund Transfers  | 93,000              | 79,193              | ( 13,807)                  |
| Long Term Notes  |                     | 775,000             | 775,000                    |
| <u>TOTAL REVENUES AND OTHER SOURCES</u>  | <u>\$ 1,661,307</u> | <u>\$ 2,480,097</u> | <u>\$ 818,790</u>          |
| <u>EXPENDITURES</u>  |                     |                     |                            |
| General Government   | \$ 100,205          | \$ 87,246           | \$ 12,959                  |
| Public Safety  | 74,600              | 70,528              | 4,072                      |
| Highways, Streets and Bridges  | 207,600             | 193,693             | 13,907                     |
| Sanitation   | 18,128              | 19,929              | ( 1,801)                   |
| Health   | 7,000               | 7,607               | ( 607)                     |
| Welfare  | 50,000              | 18,602              | 31,398                     |
| Culture and Recreation   | 16,900              | 12,167              | 4,733                      |
| Cemeteries   | 800                 | 800                 | --                         |
| Miscellaneous  | 87,620              | 72,692              | 14,928                     |
| Debt Service   |                     |                     |                            |
| Principal Retirement   | 7,620               | 7,620               |                            |
| Interest   | 41,322              | 37,205              | 4,117                      |
| Capital Outlay   | 74,000              | 60,041              | 13,959                     |
| Overlay  | 19,861              | 3,896               | 15,965                     |
| <u>OTHER USES</u>  |                     |                     |                            |
| Interfund Transfers  | \$ 43,100           | \$ 818,100          | \$(775,000)                |
| Transfers to Other Governmental Units  | 990,551             | 990,552             | ( 1)                       |
| <u>TOTAL EXPENDITURES AND OTHER USES</u>   | <u>\$ 1,739,307</u> | <u>\$ 2,400,678</u> | <u>\$(661,371)</u>         |
| <u>EXCESS OF REVENUES AND OTHER SOURCES</u><br><u>OVER (UNDER) EXPENDITURES AND</u><br><u>OTHER USES</u> | <u>\$( 78,000)</u>  | <u>\$ 79,419</u>    | <u>\$ 157,419</u>          |
| <u>FUND BALANCES - January 1</u>   | <u>125,737</u>      | <u>125,737</u>      | <u>--</u>                  |
| <u>FUND BALANCES - December 31</u>   | <u>\$ 47,737</u>    | <u>\$ 205,156</u>   | <u>\$ 157,419</u>          |

The accompanying notes are an integral part of these financial statements.

| <u>Special Revenue Funds</u> |                   |  | <u>Totals</u><br>(Memorandum Only) |                     |  |
|------------------------------|-------------------|--|------------------------------------|---------------------|--|
| <u>Budget</u>                | <u>Actual</u>     | Variance<br>Favorable<br>(Unfavorable) | <u>Budget</u>                      | <u>Actual</u>       | Variance<br>Favorable<br>(Unfavorable) |
| \$                           | \$                | \$                                     | \$ 1,312,964                       | \$ 1,342,727        | \$ 29,763                              |
| 36,600                       | 34,423            | ( 2,177)                               | 216,788                            | 214,610             | ( 2,178)                               |
| 16,410                       | 16,861            | 451                                    | 91,565                             | 119,851             | 28,286                                 |
| 42,102                       | 42,102            | --                                     | 135,102                            | 121,295             | ( 13,807)                              |
|                              |                   |  |                                    | 775,000             | 775,000                                |
| <u>\$ 95,112</u>             | <u>\$ 93,386</u>  | <u>\$( 1,726)</u>                      | <u>\$ 1,756,419</u>                | <u>\$ 2,573,483</u> | <u>\$ 817,064</u>                      |
| \$                           | \$                | \$                                     | \$ 100,205                         | \$ 87,246           | \$ 12,959                              |
|                              |                   |  | 74,600                             | 70,528              | 4,072                                  |
|                              |                   |  | 207,600                            | 193,693             | 13,907                                 |
|                              |                   |  | 18,128                             | 19,929              | ( 1,801)                               |
|                              |                   |  | 7,000                              | 7,607               | ( 607)                                 |
|                              |                   |  | 50,000                             | 18,602              | 31,398                                 |
| 29,110                       | 24,749            | 4,361                                  | 46,010                             | 36,916              | 9,094                                  |
| 16,000                       | 15,905            | 95                                     | 16,800                             | 16,705              | 95                                     |
|                              |                   |  | 87,620                             | 72,692              | 14,928                                 |
|                              |                   |  | 7,620                              | 7,620               |  |
|                              |                   |  | 41,322                             | 37,205              | 4,117                                  |
|                              |                   |  | 74,000                             | 60,041              | 13,959                                 |
|                              |                   |  | 19,861                             | 3,896               | 15,965                                 |
| <u>\$ 93,000</u>             | <u>\$ 78,941</u>  | <u>\$ 14,059</u>                       | <u>\$ 136,100</u>                  | <u>\$ 897,041</u>   | <u>\$( 760,941)</u>                    |
|                              |                   |  | 990,551                            | 990,552             | ( 1)                                   |
| <u>\$ 138,110</u>            | <u>\$ 119,595</u> | <u>\$ 18,515</u>                       | <u>\$ 1,877,417</u>                | <u>\$ 2,520,273</u> | <u>\$( 642,856)</u>                    |
| \$( 42,998)                  | \$( 26,209)       | \$ 16,789                              | \$( 120,998)                       | \$ 53,210           | \$ 174,208                             |
| 84,561                       | 84,561            | --                                     | 210,298                            | 210,298             | --                                     |
| <u>\$ 41,563</u>             | <u>\$ 58,352</u>  | <u>\$ 16,789</u>                       | <u>\$ 89,300</u>                   | <u>\$ 263,508</u>   | <u>\$ 174,208</u>                      |

TOWN OF WHITEFIELD  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
RETAINED EARNINGS/FUND BALANCES  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT D

|   | <u>Proprietary</u><br><u>Fund Type</u><br><u>Water</u><br><u>Department</u> | <u>Fiduciary</u><br><u>Fund Type</u><br><u>NonExpendable</u><br><u>Trust</u> | <u>Total</u><br><u>(Memorandum</u><br><u>Only)</u> |
|---|---|--|--|
| <u>OPERATING REVENUE</u>                              |   |  |  |
| Charges for Services                                  | \$ 73,125   | \$   | \$ 73,125  |
| New Funds   |   | 867  | 867  |
| Investment Income                                     | <u>387</u>  | <u>9,125</u>   | <u>9,512</u>                                       |
| <u>Total Operating Revenues</u>                       | <u>\$ 73,512</u>  | <u>\$ 9,992</u>  | <u>\$ 83,504</u>                                   |
| <u>OPERATING EXPENSES</u>                             |   |  |  |
| Personnel Services                                    | \$ 25,089   | \$   | \$ 25,089  |
| Contractual Services                                  | 3,674   |  | 3,674  |
| Supplies and Repairs                                  | 31,090  |  | 31,090   |
| Insurance and Taxes                                   | 3,336   |  | 3,336  |
| Utilities   | 26,132  |  | 26,132   |
| Other Operating Expenses                              | <u>194</u>  |  | <u>194</u>   |
| <u>Total Operating Expenses</u>                       | <u>\$ 89,515</u>  | <u>\$</u>  | <u>\$ 89,515</u>                                   |
| <u>OPERATING INCOME (LOSS)</u>                        | <u>\$ ( 16,003)</u>   | <u>\$ 9,992</u>  | <u>\$ ( 6,011)</u>                                 |
| <u>INTERFUND TRANSFERS OUT</u>                        | <u>--</u>   | <u>13,002</u>  | <u>13,002</u>                                      |
| <u>NET INCOME (LOSS)</u>                              | <u>\$ ( 16,003)</u>   | <u>\$ ( 3,010)</u>   | <u>\$ ( 19,013)</u>                                |
| <u>RETAINED EARNINGS/FUND BALANCES</u>                |   |  |  |
| January 1   | <u>5,113</u>  | <u>98,592</u>  | <u>103,705</u>                                     |
| <u>RETAINED EARNINGS/FUND BALANCES</u><br>December 31 | <u><u>\$ ( 10,890)</u></u>  | <u><u>\$ 95,582</u></u>  | <u><u>\$ 84,692</u></u>                            |

The accompanying notes are an integral part of these financial statements.

TOWN OF WHITEFIELD  
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT E

|   | <u>Proprietary</u><br><u>Fund Type</u><br>Water<br><u>Department</u> | <u>Fiduciary</u><br><u>Fund Type</u><br>Nonexpendable<br><u>Trust</u> | <u>Total</u><br>(Memorandum<br>Only) |
|---|--|---|--------------------------------------|
| <u>SOURCES OF WORKING CAPITAL</u>                             |  |   |                                      |
| Operations  |  |   |                                      |
| Net Income (Loss)   | \$( 16,003)  | \$( 3,010)  | \$( 19,013)                          |
| <u>USES OF WORKING CAPITAL</u>                                | <u>--</u>  | <u>--</u>   | <u>--</u>                            |
| Net Increase (Decrease) in<br>Working Capital                 | <u>\$( 16,003)</u>   | <u>\$( 3,010)</u>   | <u>\$( 19,013)</u>                   |
| <u>ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL</u> |  |   |                                      |
| Cash  | \$ 2,910   | \$( 3,010)  | \$( 100)                             |
| Accounts Receivable   | 3,794  |   | 3,794                                |
| Due to Other Funds  | <u>( 22,707)</u>   |   | <u>( 22,707)</u>                     |
| Net Increase (Decrease) in<br>Working Capital                 | <u>\$( 16,003)</u>   | <u>\$( 3,010)</u>   | <u>\$( 19,013)</u>                   |

The accompanying notes are an integral part of these financial statements.

TOWN OF WHITEFIELD  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 1985

EXHIBIT F

|  | <u>Federal<br/>Revenue<br/>Sharing</u> | <u>Regional<br/>Airport<br/>Operating<br/>Fund</u> | <u>Cemetery<br/>Association<br/>Fund</u> |
|--|--|--|--|
| <u>ASSETS</u>                                  |  |  |  |
| Cash   | \$ 7,356                               | \$ 13,886  | \$ 3,627                                 |
| Due From Other Governments                     | <u>8,246</u>                           | <u>          </u>                                  | <u>          </u>                        |
| <u>Total Assets</u>                            | <u>\$ 15,602</u>                       | <u>\$ 13,886</u>                                   | <u>\$ 3,627</u>                          |
| <br><u>LIABILITIES AND FUND BALANCES</u>       |  |  |  |
| <u>Liabilities</u>                             | \$ --                                  | \$ --  | \$ --                                    |
| <u>Fund Balances</u>                           | <u>15,602</u>                          | <u>13,886</u>                                      | <u>3,627</u>                             |
| <u>Total Liabilities and<br/>Fund Balances</u> | <u>\$ 15,602</u>                       | <u>\$ 13,886</u>                                   | <u>\$ 3,627</u>                          |

The accompanying notes are an integral part of these financial statements.



| <u>Public<br/>Library<br/>Fund</u> | <u>Recreation<br/>Project<br/>Fund</u> | <u>Band<br/>Concert<br/>Fund</u> | <u>Whitefield<br/>Ambulance<br/>Fund</u> | <u>Totals</u>      |
|------------------------------------|--|----------------------------------|--|--------------------|
| \$ 6,000                           | \$ 2,059<br>450                        | \$ 735                           | \$ 15,993                                | \$ 49,656<br>8,696 |
| <u>\$ 6,000</u>                    | <u>\$ 2,509</u>                        | <u>\$ 735</u>                    | <u>\$ 15,993</u>                         | <u>\$ 58,352</u>   |
| <br>                               |  |                                  |  |                    |
| \$ --                              | \$ --                                  | \$ --                            | \$ --                                    | \$ --              |
| <br>                               |  |                                  |  |                    |
| 6,000                              | 2,509                                  | 735                              | 15,993                                   | 58,352             |
| <br>                               |  |                                  |  |                    |
| <u>\$ 6,000</u>                    | <u>\$ 2,509</u>                        | <u>\$ 735</u>                    | <u>\$ 15,993</u>                         | <u>\$ 58,352</u>   |

TOWN OF WHITEFIELD  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985

EXHIBIT G

|  | <u>Federal<br/>Revenue<br/>Sharing</u> | <u>Regional<br/>Airport<br/>Operating<br/>Fund</u> | <u>Cemetery<br/>Association<br/>Fund</u> |
|--|--|--|--|
| <u>REVENUES</u>  |  |  |  |
| Intergovernmental Revenues   | \$ 35,978                              | \$ 1,600   | \$                                       |
| Local Sources  | 5,221                                  | 9,600  | 275                                      |
| <u>OTHER FINANCIAL SOURCES</u>   |  |  |  |
| Interfund Transfers  | _____                                  | 5,500  | 19,002                                   |
| <u>TOTAL REVENUES AND OTHER SOURCES</u>  | <u>\$ 41,199</u>                       | <u>\$ 16,700</u>                                   | <u>\$ 19,277</u>                         |
| <u>EXPENDITURES</u>  |  |  |  |
| Salaries & Wages   |  |  | 10,584                                   |
| Other Operating Expenses   |  | 8,151  | 5,321                                    |
| <u>OTHER USES</u>  |  |  |  |
| Interfund Transfers  | 78,941                                 | _____  | _____                                    |
| <u>TOTAL EXPENDITURES AND<br/>OTHER USES</u>   | <u>\$ 78,941</u>                       | <u>\$ 8,151</u>                                    | <u>\$ 15,905</u>                         |
| <u>EXCESS OF REVENUES AND OTHER<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER USES</u> |  |  |  |
|  | \$( 37,742)                            | \$ 8,549   | \$ 3,372                                 |
| <u>FUND BALANCES - January 1</u>   | <u>53,344</u>                          | <u>5,337</u>                                       | <u>255</u>                               |
| <u>FUND BALANCES - December 31</u>   | <u>\$ 15,602</u>                       | <u>\$ 13,886</u>                                   | <u>\$ 3,627</u>                          |

The accompanying notes are an integral part of these financial statements.

| <u>Public<br/>Library<br/>Fund</u> | <u>Recreation<br/>Project<br/>Fund</u> | <u>Band<br/>Concert<br/>Fund</u> | <u>Whitefield<br/>Ambulance<br/>Fund</u> | <u>Totals</u>       |
|------------------------------------|--|----------------------------------|--|---------------------|
| \$ 1,530                           | \$( 3,155)                             | \$ 154                           | \$ 81                                    | \$ 34,423<br>16,861 |
| <u>11,400</u>                      | <u>          </u>                      | <u>1,200</u>                     | <u>5,000</u>                             | <u>42,102</u>       |
| <u>\$ 12,930</u>                   | <u>\$( 3,155)</u>                      | <u>\$ 1,354</u>                  | <u>\$ 5,081</u>                          | <u>\$ 93,386</u>    |
| 3,546<br>9,167                     | 1,145                                  | 2,740                            |  | 14,130<br>26,524    |
| <u>          </u>                  | <u>          </u>                      | <u>          </u>                | <u>          </u>                        | <u>78,941</u>       |
| <u>\$ 12,713</u>                   | <u>\$ 1,145</u>                        | <u>\$ 2,740</u>                  | <u>\$</u>                                | <u>\$119,595</u>    |
| \$ 217                             | \$( 4,300)                             | \$( 1,386)                       | \$ 5,081                                 | \$(26,209)          |
| <u>5,783</u>                       | <u>6,809</u>                           | <u>2,121</u>                     | <u>10,912</u>                            | <u>84,561</u>       |
| <u>\$ 6,000</u>                    | <u>\$ 2,509</u>                        | <u>\$ 735</u>                    | <u>\$ 15,993</u>                         | <u>\$ 58,352</u>    |

TOWN OF WHITEFIELD  
COMBINING BALANCE SHEET  
ALL CAPITAL PROJECT FUNDS  
DECEMBER 31, 1985

EXHIBIT H

|  |  |                                     |
|--|--|-------------------------------------|
|  | Sewage<br>Disposal<br>System<br>EPAC-330168-02 | Water<br>Project<br>EDA 01-01-02523 |
|--|--|-------------------------------------|

ASSETS

|                            |                     |                   |
|----------------------------|---------------------|-------------------|
| Cash                       | \$ 451,301          | \$ 262,813        |
| Due From Other Governments | 917,992             | 374,364           |
| Due From Other Funds       | <u>34,200</u>       | <u>          </u> |
| <u>Total Assets</u>        | <u>\$ 1,403,493</u> | <u>\$ 637,177</u> |

LIABILITIES AND FUND BALANCES

|  |                     |                   |
|--|---------------------|-------------------|
| Federal Aid Anticipation Notes               | \$ 550,000          | \$ 232,000        |
| Contracts Payable                            |                     | 4,814             |
| Due to Other Funds                           | <u>10,157</u>       | <u>          </u> |
| <u>Total Liabilities</u>                     | <u>\$ 560,157</u>   | <u>\$ 236,814</u> |
| Fund Balances                                | <u>843,336</u>      | <u>400,363</u>    |
| <u>Total Liabilities &amp; Fund Balances</u> | <u>\$ 1,403,493</u> | <u>\$ 637,177</u> |

The accompanying notes are an integral part of these financial statements.

| Airport<br>Improvement<br>Program<br><u>AIP 3-33-0017-01</u> | <u>Totals</u>       |
|--|---------------------|
| \$ 16,661  | \$ 714,114          |
| <u>16,661</u>  | <u>1,309,017</u>    |
|  | 34,200              |
| <u>\$ 16,661</u>   | <u>\$ 2,057,331</u> |
|  |                     |
| \$ 870   | \$ 782,000          |
| <u>15,791</u>  | <u>5,684</u>        |
|  | 25,948              |
| \$ 16,661  | \$ 813,632          |
| <u>16,661</u>  | <u>1,243,699</u>    |
| <u>\$ 16,661</u>   | <u>\$ 2,057,331</u> |

TOWN OF WHITEFIELD  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985 EXHIBIT I

|  | <u>Sewer<br/>Disposal<br/>System</u><br>EPA C-330168-02 | <u>Water<br/>Project</u><br>EDA 01-01-02523 |
|--|---|---|
| <u>REVENUES</u>  |   |   |
| Intergovernmental Revenue  | \$ 303,786  | \$ 723,600                                  |
| Local Sources - Interest   | 112,474   | 6,480                                       |
| Local Matching Funds   |   | 174,769                                     |
| <u>OTHER FINANCING SOURCES</u>   |   |   |
| Interfund Transfers  | 775,000   |   |
| <u>Total Revenues and<br/>Other Sources</u>  | <u>\$ 1,191,260</u>                                     | <u>\$ 904,849</u>                           |
| <u>EXPENDITURES</u>  |   |   |
| Debt Service   |   |   |
| Interest   | \$ 22,867   |   |
| Capital Outlay   |   |   |
| Sanitation   | 2,982,958   |   |
| Airport Project  |   |   |
| Airport Navigational Aid   |   |   |
| Water Supply and Distribution  |   | 504,486                                     |
| <u>OTHER USES</u>  |   |   |
| Interfund Transfers  |   |   |
| Transfers to Other Governmental<br>Units   |   |   |
| <u>Total Expenditures and<br/>Other Uses</u>   | <u>\$ 3,005,825</u>                                     | <u>\$ 504,486</u>                           |
| <u>EXCESS OF REVENUES AND OTHER SOURCES<br/>OVER (UNDER) EXPENDITURES AND OTHER USES</u> | <u>\$ (1,814,565)</u>                                   | <u>\$ 400,363</u>                           |
| <u>FUND BALANCES</u> - January 1   | 2,657,901   | --  |
| <u>FUND BALANCES</u> - December 31   | <u>\$ 843,336</u>                                       | <u>\$ 400,363</u>                           |

The accompanying notes are an integral part of these financial statements.

| <u>Airport<br/>Improvements<br/>Program<br/>AIP 3-33-0017-01</u> | <u>Whitefield<br/>Airport<br/>Localizer<br/>B-84-DC-33-0001</u> | <u>Totals</u>      |
|--|---|--------------------|
| \$   | \$  | \$ 1,027,386       |
|  |   | 118,954            |
|  |   | 174,769            |
| <hr/>  | <hr/>   | <hr/> 775,000      |
| \$   | \$  | \$ 2,096,109       |
|  |   | \$ 22,867          |
|  |   | 2,982,958          |
| ( 1,254)   |   | ( 1,254)           |
|  | 12,952  | 12,952             |
|  |   | 504,486            |
| 252  |   | 252                |
| <hr/> 1,002  | <hr/>   | <hr/> 1,002        |
| \$ --  | \$ 12,952   | \$ 3,523,263       |
| \$ --  | \$( 12,952)   | \$(1,427,154)      |
| <hr/> --   | <hr/> 12,952  | <hr/> 2,670,853    |
| <hr/> \$ --  | <hr/> \$ --   | <hr/> \$ 1,243,699 |











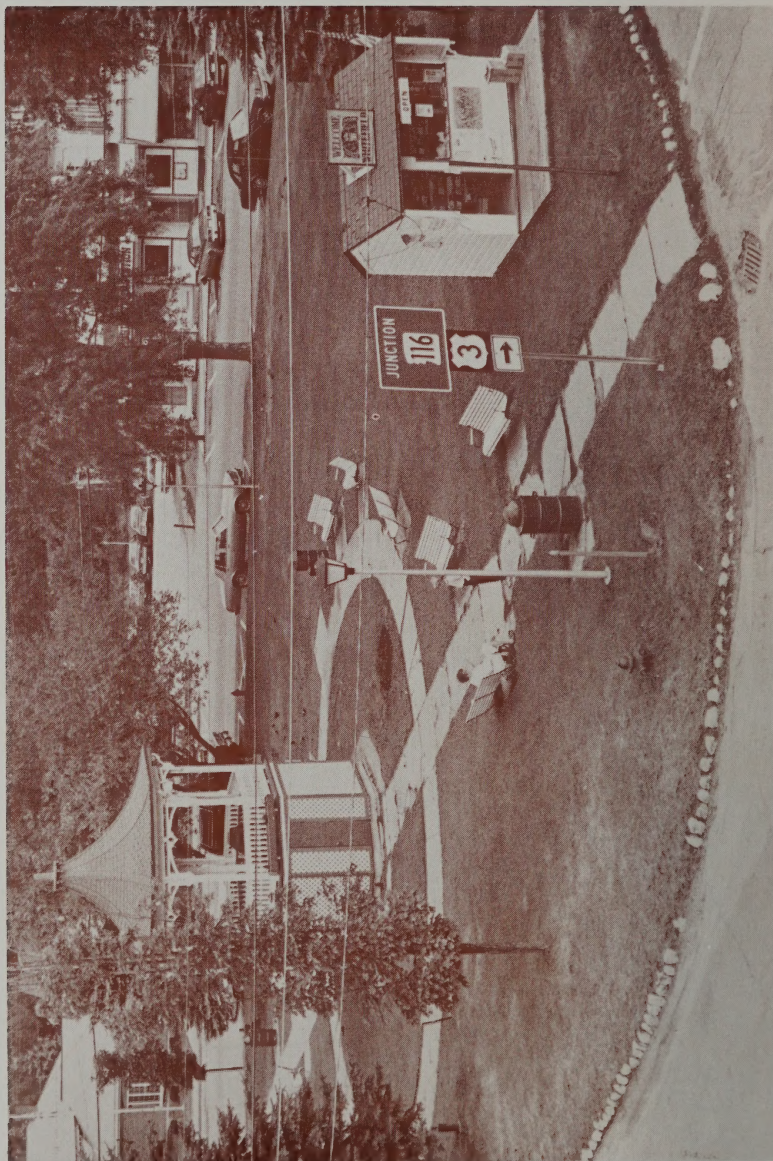


Photo by Jill Brooks