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1986

Annual Report

FOR THE TOWN OF
WHITEFIELD,
NEW HAMPSHIRE



Year Ending December 31

1986

University of New Hampshire

Library

INDEX

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 & Sewer Departments

FOR THE YEAR ENDING

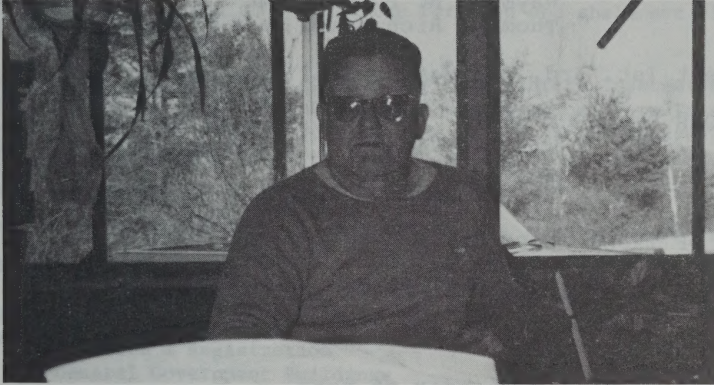
DECEMBER 31, 1986

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 10 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 Neil Brown who retired in October 1986, after serving the Town of Whitefield for 17 years.

Best wishes for a happy retirement.

TOWN OFFICERS

MODERATOR	Kenneth L. Russell, Jr.	Term Expires 1988
TOWN TREASURER	Madeline Huntoon	Term Expires 1987
TOWN Clerk	Eleanor P. Hart	Term Expires 1988
TAX COLLECTOR	Eleanor P. Hart	

SELECTMEN	William Kennedy	Term Expires 1987
	Raymond H. Putnam, Jr.	Term Expires 1988
	Thom M. Richardson	Term Expires 1989

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

SUPERVISORS OF CHECK LIST

William Jones	Term Expires 1987
Roland Beaulieu	Term Expires 1989
Teresa Mason	Term Expires 1989

TRUSTEES OF TRUST FUNDS

Mary Watkins	Term Expires 1987
Mary Hennessey/	
Irving Hodgkinson*	Term Expires 1988
Faye Buckminster	Term Expires 1989

* Appointed to fill remainder of term

LIBRARY TRUSTEES	Louise Jordan	Term Expires 1987
	Janet Kennedy	Term Expires 1987
	Ann Lalonde	Term Expires 1988
	Lavina Maykut	Term Expires 1989
	Eleanor Mason	Term Expires 1989
	Eileen Alexander	Term Expires 1989

PUBLIC WELFARE SUPERVISORS

Board of Selectmen

POLICE DEPARTMENT	Chief Joseph Ciccarelli
	Sgt. Glenn Brooks
	Patrolman Christopher St. Cyr

HIGHWAY DEPT.	Alan Smith, Foreman
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PLANNING BOARD	Edgar Cormier, Chairman
	Jeanne McIntyre, Secretary
	Alice McGee, Treasurer
	Larry Rexford
	Stanley Holz
	Kenneth L. Russell, Jr.
	Edward Witt
	John Joseffy
	Thom M. Richardson, Selectmen Rep.

Note: Meet 1st Tuesday every month - 7 p.m. - Town Office

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 tenth 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 Treasurer for three years; one Cemetery Trustee for one year; one Cemetery Trustee for two years; one Cemetery trustee for three 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. Highway, Streets, & Bridges:

- (1) Town Maintenance
- (2) General Highway Dept. Expenses
- (3) Highway Equipment Maintenance
- (4) Sidewalk Maintenance
- (5) Street Lighting

d. Sanitation:

- | | |
|-----------------------|---------------------------|
| (1) Landfill | (3) Sewer Dept. Usage Fee |
| (2) Sewer Maintenance | (4) Water Rent |

e. Health:

- (1) Life Squad
- (2) Health Officer

Town of Whitefield

- f. Welfare:
 (1) General Assistance
- g. Culture and Recreation:
 (1) Public Library
 (2) Parks & Playgrounds
 (3) Recreation Program
 (4) Band Concerts
 (5) Memorial Day
- h. Public Service Enterprises:
 (1) Town Cemeteries
 (2) Regional Airport
- i. Debt Service:
 (1) Principal - Sewer Bond (State)
 (2) Principal - Sewer Bond (Town)
 (3) Principal - Ind. Pk. Bond
 (4) Interest - Sewer Bond (State)
 (5) Interest - Sewer Bond (Town)
 (6) Interest - Ind. Pk. Bond
 (7) Interest - Tax Anticipation
- j. Miscellaneous:
 (1) Insurance - Property, Liability, etc.
 - Group Health
 - Group Life/Disability
 - Workmens Compensation
 - Unemployment Compensation
 (2) FICA and Police Retirement
- k. Municipal Water Department:
 (1) Operation and Maintenance Expenses
- l. Sewer Department:
 (1) Operation and Maintenance Expenses

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) 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 Four Thousand Two Hundred Dollars (\$4,200) for the Weeks Home Health Service.
9. To see if the Town will vote to appropriate Three Thousand Nine Hundred Dollars (\$3,900) 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.
10. To see if the Town will vote to appropriate Thirty Seven Thousand Dollars (\$37,000) for the purchase and installation of water meters.
11. To see if the Town will vote to appropriate Fifteen Thousand Dollars (\$15,000) for the purchase of a personal computer, printer, and software.
12. To see if the Town will vote to raise and appropriate \$14,000 to purchase a cruiser for the Police Department.
13. To see if the Town will vote to raise and appropriate the sum of Seven Hundred Fifty-two Dollars (\$752) to contribute to a regional Household Hazardous Waste Collection Program. This program will provide for the proper disposal of hazardous household products which are corrosive, toxic, reactive, and/or flammable, including household cleaners, paint products, pesticides, and herbicides, and the like. Subject to adequate funding, collection will take place by June 30, 1987.
14. To see if the Town will vote to appropriate Five Hundred Thirty Nine Dollars (\$539) to contribute to the Lancaster District Court Juvenile Diversion Program. The Diversion Program offers first time juvenile offenders a chance to reevaluate their social behavior, provides for a plan of behavior modification, and initiates involvement of the juvenile's parents and the community in responsible and constructive change.
15. To see if the Town will vote to raise and appropriate a payment of Five Thousand Dollars (\$5,000) into the Capital Reserve Fund for the purchase of an ambulance.
16. To see if the Town will vote to raise and appropriate a payment of Five Thousand Dollars (\$5,000) into the Capital Reserve Fund for revaluation of the Town.
17. To see if the Town will vote to raise and appropriate a payment of Ten Thousand Dollars (\$10,000) into the Capital Reserve Fund for the purchase of a Fire Truck.

18. To see if the Town will vote to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a backhoe for the Highway Department and further to see if the Town will vote to raise and appropriate a payment of Five Thousand Dollars (\$5,000) into that fund.

19. To see if the Town will vote to authorize the creation of a Capital Reserve Fund for the purpose of closure of the landfill and further to see if the Town will vote to raise and appropriate a payment of Ten Thousand Dollars (\$10,000) into that fund.

20. To see if the Town will vote to authorize the creation of a Capital Reserve Fund for the purpose of purchasing a Highway Department Bombadier and further to see if the Town will vote to raise and appropriate a payment of Three Thousand Dollars (\$3,000) into that fund.

21. To see if the Town will vote to raise and appropriate a payment of Ten Thousand Dollars (\$10,000) into the Capital Reserve Fund for the purchase of a Highway Dept. truck to replace the 1977 dump truck.

22. To see if the Town will vote to raise and appropriate a payment of Ten Thousand Dollars (\$10,000) into the Capital Reserve Fund for the purchase of a Highway Dept. payloader to replace the 1978 International Hough Payloader.

23. To see if the Town of Whitefield will raise and appropriate the sum of Eighty-two Thousand Dollars (\$82,000) to purchase certain land situated on Mirror Lake consisting of approximately three (3) acres of uncultivated and undeveloped land presently owned by Ronald Mason of Litchfield, NH and shown on the Town Tax Map as Page 29, Lot #5. The purpose of purchasing this land is to develop it as recreational area for the inhabitants of said Town. The purchase price to be reduced by matching funds from Trust for New Hampshire Lands, when available. (By Petition)

24. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Ninety One Dollars and Sixty Cents (\$2,591.60) as Whitefield's contribution to the White Mountain Mental Health and Developmental Services, a non-profit mental health and developmental service center. (By Petition)

25. To see if the Town of Whitefield will vote to create a special unpaid committee to be known as the Upper Grafton/Lancaster Area Refuse Disposal Planning Committee pursuant to RSA 53-B:1 and appropriate a sum not to exceed \$3,729 for investigative engineering services. This committee shall study the advisability of establishing a Regional Refuse Disposal District and shall report back to the selectmen and the Town for further action a subsequent Town Meeting.

26. To see if the Town will vote to instruct the Town's representatives to the Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within this Town of Whitefield unless and until the proposed site of the proposed storage or disposal has been approved by voters of the town at the annual meeting by written ballot.

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

Given under our hands and seal of the Town this fifth day of February, 1987.

William S. Kennedy
William Kennedy, Chairman

Raymond H. Putnam, Jr.
Raymond H. Putnam, Jr.

Thom M. Richardson
Thom M. Richardson

A TRUE COPY ATTEST:

WILLIAM KENNEDY
RAYMOND H. PUTNAM, JR.
THOM M. RICHARDSON



BUDGET OF THE TOWN OF WHITEFIELD

Estimates of Revenue for the Ensuing Year, January 1, 1987 to December 31, 1987 compared with Estimated and Actual Revenue of the Previous Year, January 1, 1986 to December 31, 1986.

<u>SOURCES OF REVENUE</u>	<u>Estimated Revenue 1986</u>	<u>Actual Revenue 1986</u>	<u>Estimated Revenue 1987</u>
TAXES:			
Resident Taxes	\$ 10,500.00	\$ 10,540.00	\$ 10,500.00
National Bank Stock	9.00	9.36	9.00
Yield Tax Interest	6,000.00	16,064.17	6,000.00
Interest & Penalties on Taxes	18,000.00	18,874.22	18,000.00
Inventory Penalties	500.00	520.33	0
Land Use Change Tax & Interest	5,150.00	5,154.00	3,000.00
INTERGOVERNMENTAL REVENUES:			
Shared Revenue Block Grant	34,000.00	32,517.00	33,000.00
Railroad Tax	1,350.00	1,824.31	1,350.00
Highway Block Grant	29,640.00	29,641.20	33,465.00
State Aid-Water Pollution Pjcts			
Principal	40,000.00	39,925.00	39,925.00
Interest	66,875.00	66,875.00	61,370.00
LICENSES & PERMITS:			
Motor Vehicle Permit Fees	70,000.00	97,712.00	75,000.00
Dog Licenses	570.00	417.00	400.00
Business Licenses, Permits & Filing Fees	75.00	79.00	75.00
CHARGES FOR SERVICES:			
Income from Departments	7,500.00	10,833.98	7,500.00
Rent of Town Property	0	26,000.00	24,000.00
MISCELLANEOUS REVENUES:			
Interest on Deposits	5,000.00	10,251.24	9,000.00
Sale of Town Property	3,500.00	57,621.42	3,500.00
Dividends - Bank	60.00	86.96	90.00
Group Insurance - Reimb.	2,300.00	3,420.36	4,500.00
Workmens Comp. & Unemployment			
Comp. Dividends & Reimb.	12,000.00	14,120.85	14,000.00
FICA Reimb.	0	4,866.71	4,800.00
OTHER FINANCING SOURCES:			
Income from Water Dept.	78,800.00	77,559.65	74,000.00
Income from Sewer Dept.	30,000.00	26,280.48	56,000.00
Revenue Sharing Fund	34,900.00	34,900.00	0
Fund Balance from Previous Yr.	<u>110,000.00</u>	<u>142,000.00</u>	<u>83,000.00</u>
	\$566,729.00	\$728,094.24	\$562,484.00

BUDGET OF THE TOWN OF WHITEFIELD

Estimated Expenditures for the Ensuing Year, January 1, 1987 to December 31, 1987 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1986 to December 31, 1986.

<u>PURPOSE OF APPROPRIATION:</u>	<u>Appro.</u> <u>1986</u>	<u>Expended</u> <u>1986</u>	<u>Estimated</u> <u>Expend.</u> <u>1987</u>
<u>GENERAL GOVERNMENT</u>			
Town Officers Salaries	22,900.00	23,615.18	24,000.00
Town Officers Expenses	32,000.00	34,516.75	32,000.00
Election & Registration	2,000.00	1,995.60	1,000.00
General Government Bldgs.	13,000.00	9,772.79	13,000.00
Reappraisal of Property	3,000.00	2,410.25	3,000.00
Damages & Legal Expenses	20,000.00	18,146.67	10,000.00
Community Action Program	750.00	750.00	800.00
Chamber of Commerce	2,500.00	2,500.00	2,500.00
North Country Council	2,255.00	2,255.00	1,505.00
Municipal Audit	3,000.00	3,000.00	3,500.00
Contingency Fund			5,000.00
<u>PUBLIC SAFETY</u>			
Police Department	58,800.00	68,135.16	72,000.00
Fire Department	17,200.00	17,843.92	22,000.00
Civil Defense	100.00	0	100.00
<u>HIGHWAYS, STREETS & BRIDGES</u>			
Town Maintenance	117,000.00	122,785.82	123,500.00
General Hghy. Dept. Expenses	39,850.00	32,858.47	57,600.00
Highway Equipment Maintenance	20,000.00	15,295.72	18,000.00
Sidewalk Maintenance	500.00	423.15	1,500.00
Street Lighting	13,000.00	11,366.60	12,000.00
<u>SANITATION</u>			
Landfill	12,100.00	11,331.78	11,700.00
Sewer Maintenance	6,000.00	11,429.54	6,000.00
Sewer Dept. Usage Fee	0	299.00	300.00
Sewer Dept. O & M	30,000.00	14,108.85	56,000.00
Water Rent	600.00	538.00	600.00
Water Dept. O & M	78,800.00	71,157.15	74,000.00
<u>HEALTH</u>			
Life Squad	4,500.00	4,320.36	4,500.00
Health Officer	1,000.00	1,000.00	1,000.00
<u>WELFARE</u>			
General Assistance	20,000.00	3,600.95	7,500.00

Town of Whitefield

WELFARE, cont'd

Old Age Assistance & APDT	3,000.00	1,104.19	0
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CULTURE & RECREATION

Public Library	12,250.00	12,250.00	13,200.00
Parks & Playgrounds	6,800.00	3,638.94	6,800.00
Recreation Program	9,800.00	8,173.72	9,800.00
Band Concerts	1,200.00	1,200.00	1,200.00
Memorial Day	300.00	300.00	300.00

PUBLIC SERVICE ENTERPRISES

Town Cemeteries	7,500.00	7,500.00	10,000.00
St. Matthew's Cemetery	800.00	800.00	0
Regional Airport	5,500.00	12,871.21	5,500.00

DEBT SERVICE

Principal Sewer Bond - State	40,000.00	40,000.00	40,000.00
Principal Sewer Bond - Town	0	0	11,250.00
Principal Ind. Park Bond	0	0	4,055.00
Interest Sewer Bond - State	66,875.00	66,875.00	61,370.00
Interest Sewer Bond - Town	0	0	11,250.00
Interest Ind. Park Bond	0	0	6,700.00
Interest Tax Anticipation	3,000.00		3,000.00

INSURANCE

Property, Liability, etc.	28,000.00	34,610.00	28,000.00
Group Health	12,700.00	11,867.22	12,700.00
Group Life/Disability	3,300.00	3,040.44	3,300.00
Workmens Compensation	19,000.00	18,998.00	19,000.00
Unemployment Compensation	2,000.00	2,016.96	2,000.00
FICA & Police Retirement	20,000.00	19,941.03	20,000.00

SUBTOTAL	<u>762,880.00</u>	<u>730,643.42</u>	<u>834,030.00</u>
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REVENUE SHARING ARTICLES

Water Meters	31,000.00	23,355.56	0
Senior Citizens Center	<u>3,900.00</u>	<u>3,900.00</u>	<u>0</u>

SUBTOTAL	<u>34,900.00</u>	<u>27,255.56</u>	<u>0</u>
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Town of Whitefield

WARRANT ARTICLES

Childrens Community Center	2,000.00	2,000.00	2,000.00
Public Health Nursing	5,500.00	5,500.00	0
Weeks Home Health Service	0	0	4,200.00
White Mtn. Mental Health	2,500.00	2,500.00	2,591.60
Senior Citizens Center	0	0	3,900.00
Household Hazardous Waste Pgm.	0	0	752.00
Juvenile Diversion Program	0	0	539.00
Dump Truck, Sander & Plow	35,000.00	31,822.00	0
Highway Dept. Pickup Truck	10,000.00	12,859.00	0
Fire Dept. Hose	5,100.00	4,608.00	0
Well Repairs	16,000.00	16,156.29	0
Computer and Software	0	0	15,000.00
Police Cruiser	0	0	14,000.00
Water Meters & Installation	0	0	37,000.00
Capital Reserve-Ambulance	5,000.00	5,000.00	5,000.00
-Police Cruiser	5,000.00	5,000.00	0
-Revaluation	5,000.00	5,000.00	5,000.00
-Fire Truck	0	0	10,000.00
-Backhoe	0	0	5,000.00
-Landfill Closure	0	0	10,000.00
-Bombadier	0	0	3,000.00
-Hghy. Dept. Truck	0	0	10,000.00
-Loader	0	0	10,000.00
Mirror Lake Property	0	0	82,000.00
UGLA Refuse Disposal	0	0	3,729.00
Subtotal	\$ 91,000.00	\$ 90,445.29	\$223,711.60
TOTAL ALL ITEMS	\$888,880.00	\$848,344.27	\$1,057,741.60



INVENTORY

Land	\$	9,008,230
Buildings		22,529,650
Electric Utilities		2,737,100
Mobile Homes		<u>530,650</u>
Total Valuation Before Exemptions		34,805,630
Less: Elderly Exemptions - 55		515,000
Blind Exemption - 1		<u>15,000</u>
Net Valuation on Which Tax Rate is Computed	\$	<u>34,275,630</u>

SUMMARY OF APPROPRIATIONS

Total Town Appropriations	\$	888,880
Less Revenue and Credits		<u>691,255</u>
Net Town Appropriation		197,625
Net School Tax Assessment		920,696
County Tax Assessment		<u>121,303</u>
Total of Town, School, and County		1,239,624
DEDUCT Total Business Profits Tax Reimbursement		61,763
ADD War Service Credits		8,750
ADD Overlay		<u>20,577</u>
Property Taxes To Be Raised	\$	<u><u>1,207,188</u></u>
Tax Rate is Computed as Follows:		

Property Taxes to Be Raised	<u>1,207,188</u>			
Divided by Valuation	<u>34,275,630</u>	=	35.22	

COMPARISON OF TAX RATE

	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>
Town	6.05	9.59	8.64	9.01	9.10
County	3.44	3.25	2.74	2.87	2.20
School	<u>25.73</u>	<u>24.12</u>	<u>26.01</u>	<u>24.22</u>	<u>23.30</u>
Total	35.22	36.96	37.39	36.10	34.60

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, 1987 to December 31, 1987 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1986 to December 31, 1986.

	Approp. <u>1986</u>	Expended <u>1986</u>	Estimated <u>Expenditure 1987</u>
PURPOSE OF APPROPRIATION:			
Superintendent's Salary	\$17,680.00	\$18,318.50	\$18,550.00
Collector's Salary	3,250.00	2,980.77	3,250.00
Electricity	25,510.00	24,245.64	29,500.00
Equipment Hire	200.00	841.00	500.00
FICA	2,200.00	2,066.12	2,200.00
Gas, Oil, Tires	800.00	1,112.31	1,200.00
Group Insurance			
W. Placey - BC/BS	800.00	793.04	800.00
W. Placey - L/D	220.00	217.20	220.00
WC/UC	1,225.00	1,182.20	1,225.00
Insurance - Pickup	1,000.00	852.00	855.00
Labor	2,975.00	2,392.48	2,800.00
Miscellaneous Expense	-	73.00	-
Office Supplies	509.00	540.69	500.00
Repairs & Supplies	10,000.00	*13,087.31	10,000.00
Taxes	900.00	946.01	950.00
Telephone	700.00	777.88	750.00
Water Testing - State Lab	<u>300.00</u>	<u>731.00</u>	<u>700.00</u>
	**68,269.00	71,157.15	74,000.00
* Insurance Claim Cherry Mt. c \$7,205.05			
** Appro. 86 Excluding			
Debt Principal - Note	\$3,200.00		
Interest	625.00		
Loan for Pump	<u>6,706.00</u>		
	\$78,800.00		

INCOME:

	Estimated <u>Revenue 86</u>	Actual <u>Revenue 86</u>	Estimated <u>Revenue 87</u>
Water Rents	\$76,400.00	\$74,276.04	\$72,400.00
Job Works	2,000.00	1,530.05	1,000.00
Interest Income	400.00	721.48	600.00
Reimbursement		<u>1,032.08</u>	
	<u>\$78,800.00</u>	<u>\$77,559.65</u>	<u>\$74,000.00</u>

Town of Whitefield
WATER DEPARTMENT
FINANCIAL STATEMENT

Cash on Hand, January 1, 1986

\$ 4,074.80

INCOME:

Water Rents	\$74,276.04
Job Works	1,530.05
Account Interest	721.48
Reimbursement	<u>1,032.08</u>

77,559.65

EXPENSES:

Superintendent's Salary	18,318.50
Collector's Salary	2,980.77
Electricity	24,245.64
Equipment Hire	841.00
FICA	2,066.12
Gas, Oil, Tires	1,112.31
Group Insurance	
W. Placey BC/BS	793.04
W. Placey L/D	217.20
Workmens Comp & Unemployment	1,182.20
Insurance - pickup truck	852.00
Labor	2,392.48
Miscellaneous Expense	73.00
Office Supplies	540.69
Repairs & Supplies	13,087.31
Taxes	946.01
Telephone	777.88
Water Testing - NHWSPCC	<u>731.00</u>

71,157.15

Cash on Hand, December 31, 1986

\$ 10,477.30



BUDGET OF SEWER DEPARTMENT

Estimated Expenditures for the Ensuing Year, January 1, 1987 to December 31, 1987, with Expenditures of the Previous Year, January 1, 1986 to December 31, 1986.

	Expended 1986	Estimated Expenditure 1987
<u>PURPOSE OF APPROPRIATION:</u>		
Operator's Salary	\$ 2,960.00	\$13,000.00
Assistant Operator		2,500.00
Collector's Salary	343.36	3,250.00
Chemicals	399.68	1,600.00
Electricity	3,277.29	12,000.00
Equipment Replacement		7,750.00
FICA	233.98	3,500.00
Fuel-Gas/Oil	116.16	800.00
Insurance-W/C & U/C	196.55	500.00
Labor	91.96	1,500.00
New Equipment	3,000.00	
Office Supplies-Computer Serv/Bills	653.44	1,000.00
Outside Service		4,000.00
Repairs/Supplies	2,072.21	2,800.00
Telephone	581.22	1,200.00
Water Rent	183.00	600.00
	\$14,108.85	\$56,000.00

INCOME:

	Actual Revenue 86	Estimated Revenue 87
Sewer Usage Fees	\$25,758.42	\$55,200.00
Sewer Hook-ups	200.00	200.00
Interest Income	322.06	600.00
	\$26,280.48	\$56,000.00

SEWER DEPARTMENT FINANCIAL STATEMENT

INCOME:

Sewer Usage Fees	\$25,758.42	
Sewer Hook-Ups	200.00	
Account Interest	<u>322.06</u>	
		\$26,280.48

EXPENSES:

Operator's Salary	\$ 2,960.00	
Collector's Salary	343.36	
Chemicals	399.68	
Electricity	3,277.29	
FICA	233.98	
Fuel-Gas/Oil	116.16	
Insurance-W/C & U/C	196.55	
Labor	91.96	
New Equipment	3,000.00	
Office Supplies-Computer Serv/Bills	653.44	
Repairs/Supplies	2,072.21	
Telephone	581.22	
Water Rent	<u>183.00</u>	
		14,108.85

Cash on Hand, December 31, 1986	\$12,171.63
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SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1986

<u>DEBITS:</u>	<u>1985</u>	<u>1984</u>	<u>Prior Years</u>
Balance of Unredeemed Taxes -			
Beginning Fiscal Year	\$ 68,261.55	\$ 46,255.18	\$ 19,312.54
Taxes Sold to Town During			
Current Fiscal Year*	0		
Interest Collected After Sale	2,365.24	6,210.31	7,959.01
Redemption Costs	13.94		
TOTAL DEBITS	<u>\$ 70,640.73</u>	<u>\$ 52,465.49</u>	<u>\$ 27,271.55</u>
<u>CREDITS:</u>			
Remittances to Treasurer During Year -			
Redemptions	\$ 40,044.61	\$ 27,504.16	\$ 19,262.24
Interest & Costs After Sale	2,365.24	6,210.31	7,959.01
Abatements During Year	0	0	0
Deeded to Town During Year	70.33	70.38	50.30
Unredeemed Taxes-End of Fiscal Yr.	<u>28,160.55</u>	<u>18,680.64</u>	<u>0</u>
TOTAL CREDITS	<u>\$ 70,640.73</u>	<u>\$ 52,465.49</u>	<u>\$ 27,271.55</u>

* Amount of Tax Sale(s) sold to Town held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

ELEANOR P. HART, Tax Collector



SUMMARY OF WARRANTS

DEBIT

<u>Uncollected Taxes - 1/1/86</u>	<u>1986</u>	<u>1985</u>	<u>Prior</u>
Property Taxes		\$221,588.38	\$ 211.13
Resident Taxes		1,710.00	300.00
Land Use Change Taxes		5,154.00	
Yield Taxes		529.70	405.32
<u>Taxes Committed to Collector</u>			
Property Taxes	\$1,201,130.70		
Resident Taxes	10,710.00		
National Bank Stock Taxes	9.36		
Land Use Change Taxes	495.00		
Yield Taxes	15,615.45		
<u>Added Taxes</u>			
Resident Taxes	680.00	20.00	
<u>Overpayments</u>			
a/c Property Taxes	2,466.45	310.99	
Yield Taxes		.08	
<u>Interest Collected on Deliquent Taxes</u>			
Property Taxes	2,201.56	12,854.34	
Yield Taxes	60.64	55.59	
<u>Penalties Collected on Resident Taxes</u>	21.00	115.10	2.00
TOTAL DEBITS	<u>\$1,233,390.16</u>	<u>\$242,338.18</u>	<u>\$918.45</u>



SUMMARY OF WARRANTSCREDIT

	<u>1986</u>	<u>1985</u>	<u>Prior</u>
<u>Remittances to Treasurer</u>			
Property Taxes	\$1,040,585.92	\$202,541.45	\$
Resident Taxes	9,480.00	1,040.00	20.00
National Bank Stock Taxes	9.36		
Yield Taxes	15,615.45	332.49	
Land Use Change Taxes		5,154.00	
Interest Collected During Yr.	2,262.20	12,909.95	
Penalties on Resident Taxes	21.00	115.10	2.00
<u>Abatements Made During Year</u>			
Land Use	495.00		
Property Taxes	655.88		
Resident Taxes	140.00	410.00	220.00
Yield Taxes			405.32
Tax Deeded		19,357.90	
<u>Uncollected Taxes - End of Fiscal Yr.</u>			
Property Taxes	162,355.35		211.13
Resident Taxes	1,770.00	280.00	60.00
Yield Taxes		197.29	
TOTAL CREDITS	<u>\$1,233,390.16</u>	<u>\$242,338.18</u>	<u>\$ 918.45</u>



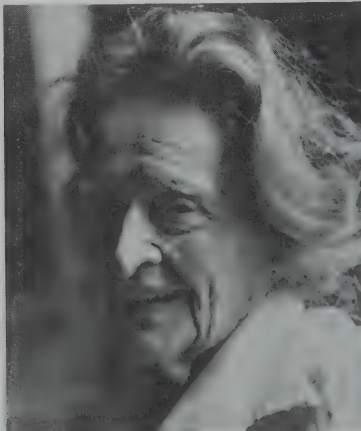
TOWN CLERK
STATEMENT OF ACCOUNT
January 1, 1986 through December 31, 1986

DEBITS

Motor Vehicle Permits Issued		\$ 97,712.00
Dog Licenses Issued:		
Town of Whitefield	\$367.50	
State of NH (Fees)	<u>49.50</u>	
		417.00
Filing Fees		4.00
Dog Fines		80.00
Marriage Licenses		260.00
TOTAL DEBITS		<u>\$ 98,473.00</u>

CREDITS

Remittances to Treasurer:		
Motor Vehicle Permits		\$ 97,712.00
Dog Licenses		417.00
Filing Fees		4.00
Dog Fines		80.00
Marriage Licenses		260.00
TOTAL CREDITS		<u>\$ 98,473.00</u>



TREASURER'S REPORT

Cash on Hand, January 1, 1986 \$ 251,101.25

Plus 1986 Receipts:

Tax Collector \$1,393,434.10

Town Clerk 98,473.00

Selectmen 340,876.83

1,832,783.93

\$ 2,083,885.18

Less:

By Paid Order Selectmen \$ 1,748,842.10

\$ 335,043.08



RECEIPTSLicenses, Permits, & Filing Fees:

Town Clerk	\$ 4.00
Selectmen's Office	<u>75.00</u>

\$ 79.00

State of New Hampshire:

Shared Revenue	32,517.00
Highway Block Grant	29,641.20
Railroad Tax	1,824.31
Business Profits Tax	<u>61,763.00</u>

125,745.51

Income from Departments:

Town Officers Expenses - Reimb.	515.26
Election & Registration	60.00
Police Dept.	1,878.56
Fire Dept.	530.82
Highway Dept.	2,309.76
Sewer	407.50
Life Squad	4,387.17
Welfare	285.57
Recreation	240.00
Airport	<u>219.34</u>

10,833.98

Other Receipts & Reimbursements:

FICA & Police Retirement Reimb.	4,866.71
Group Insurance Reimb.	3,420.36
Unemployment & Workers Comp.	14,120.85
Insurance Adjustments & Reimb.	6,029.90
Water Dept. Labor Reimb.	5,289.25
Sewer Dept. Labor Reimb.	3,020.00
Airport Labor Reimb.	7,151.87
Other Reimbursements offset by Expenses	<u>11,630.20</u>

55,529.14

Other:

From Sewer Fund-Design Reimb. by State	10,157.00
Fines	206.00
Interest on Deposits	10,251.24
Dividends	86.96
Sale of Town Property	57,621.42
Rental of Town Property	26,000.00
Airport Improvement Pjct.-Reimb.	15,622.66

RECEIPTS

(cont'd)

OTHER, cont'd:

Revenue Sharing	\$ 27,255.56	
Yield Tax Escrow	1,522.00	
Mobile Home Tax Escrow	265.00	
Misc. - Voided Checks	45.36	
Tax Collector	1,393,434.10	
Motor Vehicle Fees	97,712.00	
Dog Licenses	417.00	
		<u>1,640,596.30</u>

TOTAL RECEIPTS

\$1,832,783.93

DISBURSEMENTS

MAJOR HEADING:

General Government	\$ 98,962.24
Public Safety - Police	68,135.16
Public Safety - Fire	17,843.92
Highway	182,729.76
Sanitation	23,598.32
Health	5,320.36
Welfare	4,705.14
Culture & Recreation	25,562.66
Public Service Enterprises	21,171.21
Insurance - Property, Liability	34,610.00
Workmens Compensation	18,998.00
Unemployment Compensation	2,016.96
Blue Cross/Blue Shield	11,867.22
Life/Disability	3,040.44
Social Security/Police Retirement/Medicare	19,941.03
Water Department	5,289.25
Capital Reserve	15,000.00
Warrant Articles	59,289.00
Well Repairs	<u>16,156.29</u>
 Total Budgeted Expenditures-Line Items/Warrant Articles	 634,236.96
Revenue Sharing Expenditures	27,255.56
Mobile Home Tax - Escrow Paid to Tax Collector	265.00
Yield Tax - Escrow Paid to Tax Collector	4,546.50
Miscellaneous reimbursements offset by receipts	11,630.20
Tax Sale - offset by receipts	68,261.55
Abatements & Refunds	15,637.11
Sewer Bond-offset by receipt from State of NH	32,633.17
School District Assessment	833,073.05
Coos County	<u>121,303.00</u>
 TOTAL GENERAL FUND DISBURSEMENTS	 \$1,748,842.10

PAYMENTSTOWN OFFICERS' SALARIES

William Kennedy, Chairman, Board of Selectmen	\$ 1,200.00
Raymond H. Putnam, Jr., Selectman	1,000.00
Thom M. Richardson, Selectman	800.00
Madeline Huntoon, Treasurer	250.00
Eleanor Hart, Town Clerk/Tax Collector	16,104.25
Jonna Robinson, Deputy Town Clerk/Tax Collector	4,260.93
	<u>23,615.18</u>
Appropriation	<u>22,900.00</u>
Overdraft	\$ (715.18)

TOWN OFFICERS' EXPENSES

Advertising & Public Notices	\$ 318.42
Books/Forms	249.81
Computer Service	725.00
Dog Tags and Licenses	130.74
Dues	447.00
Mileage and Travel Expenses	1,025.19
Office Supplies	1,008.23
Postage	1,820.15
Registry of Deeds/Probate	663.56
Rentals & Repairs	1,617.73
Salaries - Jan Woodbury	16,991.00
Eileen Alexander	307.70
Jonna Robinson	4,113.16
Tax Bills	524.07
Tax Map Update	425.00
Telephone	3,088.59
Town Reports	1,061.40
	<u>34,516.75</u>
Less Refunds & Reimbursements in Receipts	(515.26)
Net Expenditure	34,001.49
Appropriation	<u>32,000.00</u>
Overdraft	\$ (2,001.49)

Town of Whitefield
PAYMENTS

ELECTION AND REGISTRATION

Ballots, Checklists, Registration Cards	\$ 282.99
Ballot Clerks	422.91
Meals and Refreshments	317.36
Moderator	117.24
Postage, Miscellaneous	8.13
Public Notices	80.60
Sound System Rental	150.00
Supervisors of Checklist	487.39
Town Clerk - Eleanor Hart	<u>128.98</u>
Expenditures	1,995.60
Less Reimbursements	<u>(60.00)</u>
Net Expenditure	1,935.60
Appropriation	<u>2,000.00</u>
Balance of Appropriation	64.40

GENERAL GOVERNMENT BUILDINGS

Cleaning - labor	\$ 164.00
Cleaning - supplies	104.17
Electricity	1,433.13
Fuel	2,556.86
Rug Cleaning	273.85
Equipment and Repairs:	
Repairs - Fire Station	1,200.00
- Town Garage	673.11
- Town Hall - furnace	131.91
- miscellaneous	421.61
Equipment - Stage curtain and shades	333.94
- Bookcase and chair	233.99
- Emergency lights	595.85
- Ramp and signs	1,247.07
Labor	<u>403.30</u>
Total Expenditures	9,772.79
Appropriation	<u>13,000.00</u>
Balance of Appropriation	\$ 3,227.21

PAYMENTSREAPPRAISAL OF PROPERTY

State of New Hampshire	\$ 2,410.25
Appropriation	<u>3,000.00</u>
Balance of Appropriation	\$ 589.75

LEGAL EXPENSES & DAMAGES

Audit - Martin & Thomas	\$ 3,000.00
Public Service Company	12,278.57
Power Plant	3,703.12
Nuroco	563.16
Release of Land - recording	469.00
Pending lawsuit	1,047.82
Miscellaneous	<u>85.00</u>
Total Expenditures	21,146.67
Total Appropriation	<u>23,000.00</u>
Balance of Appropriation	\$ 1,853.33

REGIONAL ASSOCIATIONS

Community Action Program	\$ 750.00
Chamber of Commerce	2,500.00
North Country Council	<u>2,255.00</u>
	5,505.00
Appropriation	<u>5,505.00</u>
Balance of Appropriation	\$ 0

CIVIL DEFENSE

Expenditures	\$ 0
Appropriation	<u>100.00</u>
Balance of Appropriation	\$ 100.00

Town of Whitefield

PAYMENTSPOLICE DEPARTMENT

Books and Office Supplies	\$ 999.73
Cleaning - labor	183.00
Cruiser Maintenance	5,337.92
Film & Developing	114.13
Firearms & Ammunition	242.51
Gasoline	3,212.96
Mileage & Meals	351.23
Miscellaneous	643.40
Payroll (includes special duty which is reimbursed)	50,559.84
Police Coverage - VP Bush Visit	498.48
Postage	47.78
Repairs, Supplies, Equipment	818.43
Telephone	3,659.16
Uniforms	931.59
Vet	<u>535.00</u>
Total Expenditures	68,135.16
Less Refunds & Reimbursements	<u>(1,878.52)</u>
	66,256.64
Appropriation	<u>58,800.00</u>
Overdraft	\$ (7,456.64)



PAYMENTSFIRE DEPARTMENT

Cleaning - supplies & labor	\$ 164.44
Dues	105.00
Electricity	806.52
Equipment	5,099.21
Fines & Forfeits	1,003.00
Fireman Salaries	4,340.00
Forest Fires & Emergencies	48.73
Fuel - Fire Station	2,045.47
Gas & Oil	389.09
Miscellaneous	58.14
Repairs & Supplies	1,757.79
Telephone	732.94
Training Sessions	538.99
Salaries: Warden - W.A. Placey	341.60
Fire Chief - W. A. Placey	365.00
Clerk	48.00
	<hr/>
Total Expenditures	\$17,843.92
Less Refunds & Reimbursements	(530.82)
	<hr/>
Net Expenditure	17,313.10
Appropriation	17,200.00
	<hr/>
Overdraft	\$ (113.10)

TOWN MAINTENANCE

Chloride	\$ 1,131.00
Mowing - paid to Peter Mossey	1,200.00
Mileage - A. Smith	383.75
- Miscellaneous	61.88
Hydrant destroyed by Hgwy. Dept.	1,179.73
Gasoline & Grader Fuel	10,493.88
Lubricants & Motor Oil	1,091.12
Payroll	92,802.29
Salt	10,915.37
Sand & Gravel (includes crushing)	3,526.80
	<hr/>
Total Expenditures	122,785.82
Less Reimbursements	(2,309.76)
	<hr/>
Net Expenditure	120,476.06
Appropriation	117,000.00
	<hr/>
Overdraft	(13,476.06)

PAYMENTSGENERAL HIGHWAY DEPARTMENT EXPENSES

Asphalt, Hot Mix, Cold Patch	\$13,501.68
Culverts	1,274.48
Bridges	10,184.21
Electricity	1,523.90
Miscellaneous, grass seed, hay, etc.	737.35
Capital Equipment - radio	794.75
Fuel - Town Garage	412.70
Oxygen/Acetylene	363.23
Shop Supplies	3,352.27
Telephone	713.90
	<hr/>
Total Expenditures	32,858.47
Appropriation	<u>39,850.00</u>
Balance of Appropriation	\$ 6,991.53

HIGHWAY EQUIPMENT MAINTENANCE

Expenditures	\$15,295.72
Appropriation	<u>20,000.00</u>
Balance of Appropriation	\$ 4,704.28

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

SIDEWALK MAINTENANCE

Supplies	\$ 272.67
Payroll	<u>150.48</u>
Total Expenditures	423.15
Appropriation	<u>500.00</u>
Balance of Appropriation	\$ 76.85

STREET LIGHTING

Expenditures	\$11,366.60
Appropriation	<u>13,000.00</u>
Balance of Appropriation	\$ 1,633.40

PAYMENTSLANDFILL

Contract Services	\$ 150.00
Diesel Fuel and Oil	465.18
Labor	5,839.24
Miscellaneous	32.63
Payloader Maintenance	<u>4,844.73</u>
Total Expenditures	11,331.78
Appropriation	<u>12,100.00</u>
Balance of Appropriation	\$ 768.22

SEWER MAINTENANCE

Sewer Usage Fees	\$ 299.00
Labor	3,560.53
Materials, Supplies, etc.	4,849.01
Sewer Dept. Reimbursable Wages	<u>3,020.00</u>
Total Expenditures	11,728.54
Less Reimbursements - Wages	(3,020.00)
- Fees	<u>(407.50)</u>
Net Expenditure	8,301.04
Appropriation	<u>6,000.00</u>
Overdraft	\$ 2,301.04

WATER RENT

Town of Whitefield Water dept.	\$ 538.00
Appropriation	<u>600.00</u>
Balance of Appropriation	\$ 62.00

Town of Whitefield

PAYMENTSAMBULANCE SERVICE

Repairs and Supplies	\$ 1,356.65
Insurance	549.70
Vehicle Repair	150.83
Gasoline	388.18
Salaries	1,815.00
Licenses	60.00
Total Expenditures	\$ 4,320.36
Less Receipts for Ambulance Calls	(4,387.17)
Profit	66.81
Appropriation	<u>4,500.00</u>
Balance of Appropriation, plus Profit	\$ 4,566.81

HEALTH OFFICER

Health Officer - J. Ciccarelli	\$ 1,000.00
Appropriation	<u>1,000.00</u>
Balance of Appropriation	\$ 0

PUBLIC WELFAREGENERAL ASSISTANCE:

Fuel, Groceries, Telephone, Rent, & Public Service	\$ 3,600.95
Less Reimbursements	<u>(285.57)</u>
Net Expenditure	3,315.38
Appropriation	<u>20,000.00</u>
Balance of Appropriation	\$16,684.62
<u>OLD AGE ASSISTANCE & APDT:</u>	
N.H. Dept. of Welfare	\$ 1,104.19
Appropriation	<u>3,000.00</u>
Balance of Appropriation	\$ 1,895.81

PAYMENTSLIBRARY

Whitefield Public Library	\$12,250.00
Appropriation	<u>12,250.00</u>
Balance of Appropriation	\$ 0

PARKS & PLAYGROUNDS

Electricity - Common	\$ 168.69
Electricity - Rink	149.94
Fuel	21.02
Labor - Common	1,927.12
Labor - Rink	355.78
Repairs & Supplies	<u>1,016.39</u>
Total Expenditures	3,638.94
Appropriation	<u>6,800.00</u>
Balance of Appropriation	\$ 3,161.06

RECREATION PROGRAM

Advertising and Miscellaneous	\$ 79.90
Bus Expenses	852.60
Equipment & Supplies	389.32
Payroll - Director	2,475.00
Payroll - Staff	3,913.00
Telephone	143.90
Winter Ski Program	<u>320.00</u>
Total Expenditures	\$ 8,173.72
Less Reimbursements	<u>(240.00)</u>
Net Expenditures	\$ 7,933.72
Appropriation	<u>9,800.00</u>
Balance of Appropriation	\$ 1,866.28

BAND CONCERTS

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

PAYMENTSMEMORIAL DAY

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

CEMETERIES

Cemetery Association	\$ 7,500.00
St. Matthew Cemetery	<u>800.00</u>
Total Expenditure	8,300.00
Appropriation	<u>8,300.00</u>
Balance of Appropriation	\$ 0

REGIONAL AIRPORT

Insurance	\$ 4,528.00
Airport Commission	972.00
Paint & Supplies	219.34
Reimburseable Wages	<u>7,151.87</u>
Total Expenditures	12,871.21
Less Reimbursements - Wages	(7,151.87)
- Supplies	<u>(219.34)</u>
Net Expenditures	5,500.00
Appropriation	<u>5,500.00</u>
Balance of Appropriation	\$ 0

PAYMENTSDEBT SERVICEPRINCIPAL PAYMENTS:

CONNECTICUT NATIONAL BANK - sewer bond	\$40,000.00
Less Reimbursement	<u>(39,925.00)</u>
	75.00
Appropriation	<u>40,000.00</u>
Balance of Appropriation	\$39,925.00

INTEREST PAYMENTS:

CONNECTICUT NATIONAL BANK - sewer bond	\$66,875.00
Less Reimbursement	<u>(66,875.00)</u>
	0
Appropriation	<u>66,875.00</u>
Balance of Appropriation	\$66,875.00
INDIAN HD. BANK NORTH Tax Anticipation Notes	\$ 0
Appropriation	<u>3,000.00</u>
Balance of Appropriation	\$ 3,000.00

CAPITAL RESERVE FUND

Ambulance	\$ 5,000.00
Police Cruiser	5,000.00
Revaluation	<u>5,000.00</u>
Total Expenditures	15,000.00
Appropriation	<u>15,000.00</u>
Balance of Appropriation	\$ 0

PAYMENTSINSURANCEPROPERTY & LIABILITY:

Geo. M. Stevens & Son Co.	\$ 6,070.00
N.H. Municipal Association	<u>28,540.00</u>
Total Expenditures	34,610.00
Less Reimbursements:	
Nuroco	(3,480.00)
Cruiser Damage	(1,138.54)
Fire Station Roof	(200.00)
Stevens Policy Cancellation	(132.00)
EDA Reimbursed Bond	(165.00)
Water Dept. Truck	(852.00)
NHMA Survey Refund	<u>(62.36)</u>
Net Expenditures	28,580.10
Appropriation	<u>28,000.00</u>
Overdraft	\$ (580.10)
<u>GROUP HEALTH:</u>	
Blue Cross/Blue Shield	\$11,867.22
Less Reimbursements:	
Water Dept.	(1,586.04)
W. Harriman	<u>(1,403.84)</u>
Net Expenditures	8,877.34
Appropriation	<u>12,700.00</u>
Balance of Appropriation	\$ 3,822.66
<u>GROUP LIFE DISABILITY:</u>	
Prudential Insurance Co.	\$ 3,040.44
Less Reimbursements:	
Water Dept.	(217.20)
W. Harriman	<u>(213.28)</u>
Net Expenditures	2,609.96
Appropriation	<u>3,300.00</u>
Balance of Appropriation	\$ 690.04

PAYMENTSINSURANCEWORKMENS COMPENSATION:

NH Municipal Workers Compensation Fund	\$18,998.00
Less Reimbursements:	
Water Dept.	(1,047.07)
Airport	(359.74)
Cemetery Assoc.	(678.44)
Sewer	(152.15)
Fund Dividend	<u>(10,656.22)</u>
Net Expenditures	6,104.38
Appropriation	<u>19,000.00</u>
Balance of Appropriation	\$12,895.62

UNEMPLOYMENT COMPENSATION:

NH Municipal Unemployment Compensation Fund	\$ 2,016.96
Less Reimbursements:	
Library	(53.42)
Water Dept.	(135.13)
Airport	(107.28)
Sewer	(44.40)
Fund Dividend	<u>(887.00)</u>
Net Expenditures	789.73
Appropriation	<u>2,000.00</u>
Balance of Appropriation	\$ 1,210.27

PAYMENTSRETIREMENT & FICAPOLICE RETIREMENT:

NH Retirement System	\$ 3,295.77
Administrative Charge	<u>83.31</u>
Total Expenditure Police Retirement	<u><u>3,379.08</u></u>

SOCIAL SECURITY:

Treas., State of New Hampshire	\$16,392.25
OASI Administrative Charge	31.82
Medicare Charge	<u>137.88</u>
Total Expenditures	\$16,561.95

Less Reimbursements:

Water Dept.	(3,375.91)
Sewer	(445.61)
Airport	(1,022.72)
I. Tate - Prudential	<u>(22.47)</u>

Net Expenditures Social Security	<u>11,695.24</u>
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Total Net Expenditure - Retirement & FICA	15,074.32
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Appropriation	<u>20,000.00</u>
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Balance of Appropriation	\$ 4,925.68
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WARRANT ARTICLES

Childrens Community Center - Article 7	\$ 2,000.00
Public Health Nursing - Article 8	5,500.00
White Mtn. Mental Health - Article 9	2,500.00
Fire Dept. Hose - Article 11	4,608.00
Highway Dept. Truck - Article 12	31,822.00
Highway Dept. Truck - Article 13	12,859.00
Well Repairs - Article 17	<u>16,156.29</u>

Total Expenditures	75,445.29
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Appropriation	<u>76,100.00</u>
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Balance of Appropriation	\$ 654.71
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PAYMENTS

REVENUE SHARING

Senior Citizens Center - Article 14	\$ 3,900.00
Water Meters - Article 15	<u>23,355.56</u>
Total Expenditures	27,255.56
Appropriation	<u>34,900.00</u>
Balance of Appropriation (Balance Encumbered)	\$ 7,644.44



WHITEFIELD CEMETERY ASSOCIATION

Cash on Hand, January 1, 1986 \$ 3,627.38

RECEIPTS:

Town Appropriation	\$ 7,500.00	
Trust Funds	10,045.00	
Putnam Funds	20.20	
Care of Lots	151.50	
M. Matson - Care of Lots	<u>187.50</u>	
		<u>17,904.20</u>
		\$ 21,531.58

EXPENSES:

Wages (Gross)	\$12,248.69	
Payroll Taxes	1,370.90	
Truck Rental	1,450.00	
Workmens Comp.	1,664.65	
Gasoline & Repairs	845.42	
Office Supplies	50.21	
Tools & Supplies	682.55	
State Tax (N.H. TECCA)	6.39	
Tool House Construction	1,730.90	
Bank Charges	23.03	
Larry Morancie	96.00	
Marro Tree Experts	150.00	
Al Morancie	425.00	
Miscellaneous	<u>35.00</u>	
		<u>20,778.74</u>

Cash on Hand, December 31, 1986 \$ 752.84

NOTE: 1985 Expenses Included in Above

Payroll Taxes	\$ 193.46	
Tools & Supplies	51.12	
Workmens Comp.	<u>986.21</u>	
	\$1,230.79	

SALARIESPOLICE DEPARTMENT

Joseph Ciccarelli - Chief	\$ 8,512.00
Richard Dow	1,384.00
Glenn Brooks - Sergeant	18,124.30
Christopher St. Cyr - Patrolman	12,647.06

Specials:

Donna Monahan	2,703.50
Raymond Neal	284.00
Jeffrey Steigler	99.00
Wilford Tompkins	4,400.37
George Whittum	<u>2,405.61</u>

\$ 50,559.84

HIGHWAY DEPARTMENT

Alan Smith - Foreman	\$ 19,344.00
Edwin Berry	12,508.05
Neil Brown	15,379.40
Emil Dupont	3,415.56
Nelson Fenoff	14,830.00
Donald Hassan	634.25
Norman Leathe	7,352.95
Robert Smalley	7,904.17
Irving Tate	10,469.28
Robert Thompson	<u>15,634.96</u>

\$107,472.62

RECREATION DEPARTMENT

Paula Harris - Director	\$ 2,475.00
Carl Baker	405.00
Mark Cronauer	420.00
Matthew Dietrich	403.50
Ellen Hennessey	1,179.00
Jeffrey Lunn	234.50
Stacey Weeks	<u>1,271.00</u>

\$ 6,388.00

NOTE: Highway Dept. payroll allocated as follows -

Fire	\$ 33.44	Sewer	\$ 3,652.49
Highway	92,802.29	Sidewalk Maint.	150.48
Landfill	5,839.24	Town Bldgs.	403.30
Parks & Playgrounds	2,282.90	Water	2,308.48

REPORT OF THE TRUST FUNDS OF THE TOWN OF WHITEFIELD

December 31, 1986

	Balance Beg. Yr.	Funds Created	With- Drawals	Balance End. Yr.	Balance Beg. Yr.	Income During Yr.	Amount Expended	Balance End. Yr.
Purpose & How Invested								
Care Cemetery Lots (Common Trust)	41,145.41	1,300.00	42,445.41	34,696.78	5,576.64	9,700.00	30,503.42	
Park St. Cemetery (Common Trust)	13,506.05	1,750.00	15,256.05	3,092.42	1,224.14	3,300.00	1,016.56	
Library Trusts: Walker-Gove Fund (Common Trust)	1,500.00		1,500.00	540.19	147.21		687.40	
E. H. Jordan Fund (Common Trust)	500.00		500.00	212.65	51.72		264.37	
Flag Fund A. B. White Post-GAR (Common Trust)	100.01		100.01	288.19	9.95		298.14	
Capital Reserve Fund								
Fire Dept. Truck	20,000.00		20,000.00	8,060.84	1,647.97		9,708.81	
Payloader	15,000.00		15,000.00	6,174.27	1,256.98		7,431.25	
Hghy. Dept. Truck	5,000.00		5,000.00	2,058.09	433.34		2,491.43	
Police Cruiser		5,000.00	5,000.00	433.34	433.34		433.34	
Ambulance		20,000.00	20,000.00	3,764.17	563.47		3,764.17	
Revaluation	2,000.00	5,000.00	7,000.00	857.54	563.47		1,421.01	

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 G. WATKINS
FAYOME E. BUCKMINSTER

Town of Whitefield

WHITEFIELD LIFE SQUAD

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

William Lemaire, EMT, Pres.
 Scott Stevens, EMT, Treas.
 Marcia Mitchell, EMT, Sec.
 JoAnn Hutchins, EMT

Alan Smith, AFA
 Lawrence Raymond, AFA
 Glenn Brooks, AFA
 Tiny Miller, AFA

1986 has been a long and trying year for the Life Squad. Through the sincere dedication of the eight members the town has enjoyed full, around-the-clock coverage all year long. We greatly appreciate the full support and assistance of the police and fire departments.

Again this year a new Advanced First Aid/CPR course is being given in town. This year, however, the course will be taught by our own crew. Five of the eight members have completed the Advanced First Aid Instructors course and will do the teaching.

Currently the crew consists of four EMT's and four Advanced First Aiders. Our goal this year is to get more people involved, and more people to join the squad. The larger the crew we have, the more free time each member will have to enjoy with his/her family and friends.

The generous donations received throughout the year have enabled the squad to purchase more modern and efficient equipment to serve the community quicker and better. Through these donations the squad is also able to bring more courses to town to fill and train the crew.

The ambulance responded to 131 calls in 1986 and treated 137 people. A summary of patient treatments is listed below:

Respiratory Problems	26	Chest Pains/Heart Attacks	10
Deaths	3	Vehicular Injuries	13
Abdominal Pain/Injuries	14	Falls/Dislocations/	
Strokes/Seizures	18	Broken Bones	15
Hemorrhage/Bleeding	8	Drugs/Poison/Alcohol	3
Head/Neck/Spine	8	Fever Nausea/Flu/Infections	7
Diabetes/Insulin	1	Other	11
		TOTAL TREATED	<u>137</u>

Respectfully submitted,

BILL LEMAIRE, President
 SCOTT STEVENS, Treasurer
 MARCIA MITCHELL, Secretary

NORTH COUNTRY COUNCIL

Calendar year 1986 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.

Growth and development is no longer unique to southern New Hampshire; North Country towns are experiencing similar growth pressures. The Council recognizes the impacts associated with this development to schools, roads, waste disposal, water, etc. The Council is dedicated to assisting town officials with these complicated issues. Because most of the Council member towns do not have a staff of their own to do the research, answer the questions, and respond to incoming requests, the Council has revised the way we help member towns. Now, each town has a staff person assigned to assist the local officials of that town with their daily needs. In this way, the Council serves its membership more efficiently.

In Whitefield, at the request of Town officials, the Council started preparing a Federal Aviation Administration (FAA) environmental assessment of the proposed airport improvements which includes a 500 foot runway extension, MALSF approach light system, jet fuel tank and terminal area improvements. The runway extension and additional improvements would make the airport accessible to medium-sized jet aircraft and provide significantly improved reliability of service. We also provided the Planning Board with information concerning airport zoning and Master Planning. We provided planning assistance to the Upper Grafton Solid Waste District and submitted the 10-year plan to the State. The Council helped the Town with several economic activities including development of a Community Profile to be used for industrial development promotion, in cooperation with the Whitefield Industrial Development Corporation. We also coordinated the development of a regional industrial promotion program aimed at creating manufacturing jobs in Whitefield and the region.

Economic development is an important part of the Council's overall agency mission. This year the Council developed two marketing products: a regional brochure promoting the region and community profiles which the ten growth communities in the region are using to market their industrial development potential. The Council also produced a series of magazine advertisements, along with a display at the Eastern States Exposition, promoting the North Country as the sensible place to do business. The Council is now developing a workshop series on industrial development marketing for local officials in the region who are actively seeking economic development.

This past summer the Council co-sponsored the very successful North Country legislative tour. Over 285 legislators and their guests toured the North Country getting a glimpse of the life, economy, and culture that makes our region unique. A follow-up legislative reception was held in December to develop a legislative agenda for 1987. The tour and reception should have future beneficial legislative impact to the North Country.

The Council again provided information and guidance to several towns on federal and state grant and loan programs. This past year saw the Council administer over \$3.0 million in Community Development Block Grant funds. The funds cover 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 NH 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.

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

WEEKS HOME HEALTH SERVICES, INC.

As you are aware, "Public Health Nursing" ran into financial difficulties this past summer, was forced to cease operations and liquidate assets to meet obligations. On October 16, 1986, Weeks Home Health Services, Inc. was formed by Weeks Hospital Association for the specific purpose of continuing the services formerly provided by Lancaster Public Health Nursing Services.

We are working hard to make certain that this agency is managed in a businesslike fashion with all the appropriate budget, accounting, and quality assurance controls. In order for the new agency to provide essential services to the residents of your community we must remain financially viable, thus we need to request funding to cover the cost of services provided to those who are unable to pay for necessary services that are not covered by Medicare, Medicaid or other health insurers.

Please note that we are seeking funds for necessary unreimbursable services, not for general operating expenses. An unreimbursable expense is an expense for services not covered by Medicare, Medicaid, Blue Cross/Blue Shield or any other health insurance plan. In many instances the patients do not have the means to meet this expense themselves.

WHHSI continues to perform blood pressure screenings on the second Tuesday of each month at the Senior Center and on the fourth Monday of each month at the Highland House. There is no charge and all residents of town are welcome to participate.

WHHSI provides HOMEBOUND PATIENT CARE, including visits from a registered nurse, therapist visits, and home health aide/home-make visits; CHILD HEALTH CARE, including dental, hearing, and vision screening clinics. All services are provided regardless of the patient's ability to pay. Referrals for service are received by Weeks Home Health Services, Inc. from area physicians hospitals, nursing homes, shared homes, and social service agencies. Individuals in need of services are welcome to call 788-2366 for information from 8 a.m. to 4 p.m., Monday through Friday.

G.A. DESROCHERS
President

PATRICIA H. ROGERS
Executive Director

WHITEFIELD REGIONAL AIRPORT COMMISSION

1986 was a very active year for the Airport. The FBO (Whitefield Airport Flying Service) that was established on the field in 1985 left in August of 1986. At the same time all the members of the Airport Commission resigned, and a new Commission was formed in August to replace the resigning Commission. The present Commission also assumed operation of the Airport.

As the new Commission wished to re-establish the airport as a useful and vital part of the community its first act was to employ an Airport Manager to manage the day-to-day airport operation. The new manager, Mr. Steve Materio, hails from the New Jersey area and is retired from the Military/FAA. In addition to our new manager, a part-time employee*was also added to fill in on the days Mr. Materio is off. With these additions we are able to provide on-demand 24 hour service which is so essential to business/pleasure aircraft.

To further expand the airport the old CAP hangar/office was refurbished by the Commission. Interior work on the office facilities was completed by Commission members.

With the CAP building refurbished, an avionics shop moved in and expects FAA certification by spring. The avionics shop complements the on-field mechanical shop, B & B Aircraft. The airport can now boast the ability to provide full service maintenance for aircraft.

This fall saw the completion of the Directional Finding Facility, which is located on the field and was funded entirely by the FAA. The Directional Finding Facility (DF Steer) is a radio receiver that links through the Flight Service Station in Lebanon to help pin-point and direct lost pilots.

Other projects undertaken to enhance the airport include painting the interior of the terminal building, laying out new tie-downs on the inner grass (to free space on the ramp for transits), and offering engine/aircraft pre-heating.

While much has been accomplished since the forming of the new Commission, much more is planned for the upcoming 1987 year. The aircraft parking ramp is deteriorating and the Commission will try to have this repaired. The Commission is actively seeking individuals to erect additional hangars. The Commission will continue seeking a Certified Flight Instructor to provide flight instruction of new students, sight seeing rides and Air Carrier Service.

The Commission will continue to operate as the FBO to provide the service that is needed now and in the future.

Town of Whitefield

With regional support from area towns, the airport will enhance the regions ability to support the business and tourist community. To better reflect the regional nature of the airport, the Commission is considering changing the present name of the airport (Whitefield Regional) to the Mt. Washington Regional Airport.

An activity report was generated for the last five months (does not include local traffic) which produced the following statistics:

FLIGHTS	NO. OF PASS.	FLIGHT CLASS	FLIGHT PLAN
354	806 - in	Business - 127	IFR - 127
	729 - out	Commercial - 50*	VFR - 227
		Private - 177	

* Includes charter flights to local resort hotels.

The Commission would like to thank you for your continued support.

WHITEFIELD AIRPORT COMMISSION

Thom Richardson, Chairman	- Whitefield
Wade Hubbard, Vice Chairman	- Lancaster
Jim Kohler, Secretary	- Gorham
Joe Elgosin	- Whitefield
Sarah Mike	- Bethlehem
Don Allen	- Jefferson
Willard Streeter	- Dalton
Bernie Bean	- Whitefield
Jeff Woodburn	- Whitefield

* Mr. Joe Astle

WHITEFIELD REGIONAL AIRPORT

BUDGET AND FINANCIAL REPORT

INCOME:

<u>APPROPRIATIONS:</u>	Estimated Revenue <u>1986</u>	Actual Revenue <u>1986</u>	Estimated Revenue <u>1987</u>
Bethlehem	\$ 500.00	\$ 500.00	\$ 500.00
Carrroll	500.00	0	250.00
Dalton	500.00	500.00	500.00
Franconia	500.00	0	500.00
Gorham	0	0	500.00
Jefferson	500.00	0	500.00
Lisbon	0	0	500.00
Lancaster	500.00	500.00	500.00
Littleton	2,500.00	500.00	1,000.00
Sugar Hill	500.00	0	500.00
Whitefield	5,500.00	5,500.00	5,500.00
 <u>LEASE INCOME:</u>			
Miles Pond, Inc.	900.00	845.28	850.00
Davis Hangar	100.00	100.00	150.00
McDade Hangar	100.00	100.00	150.00
Rust Hangar	200.00	0	300.00
B & B Hangar	100.00	100.00	150.00
Trailer Pad	0	100.00	1,200.00
 <u>OTHER INCOME:</u>			
NH Aeronautics Commission	300.00	257.14	300.00
NHAC Special Account	0	4,157.00	0
Users Donations	2,000.00	0	500.00
Operating Fees	800.00	200.00	800.00
Fix Base Operation	4,500.00	33,398.31	50,560.00
Interest	550.00	536.28	1,000.00
Cash Transfer Funds	0	1,785.11	0
Miscellaneous	0	0	2,300.00
 Total Revenue	 \$21,050.00	 \$49,079.12	 \$69,010.00

WHITEFIELD REGIONAL AIRPORT

BUDGET AND FINANCIAL REPORT

<u>EXPENSES:</u>	<u>Estimated Expenses 1986</u>	<u>Actual Expenses 1986</u>	<u>Estimated Expenses 1987</u>
Fix Base Operation	\$ 4,650.00	\$35,886.77	\$50,700.00
Servicés	2,500.00	970.00	2,750.00
Snow Removal	2,500.00	2,580.00	2,500.00
Equipment Repair	1,000.00	1,136.91	1,250.00
Heat, Lights, Water	3,000.00	2,240.63	3,200.00
Telephone	500.00	437.92	525.00
Operating Supplies	150.00	63.41	175.00
Insurance	0	4,528.00	4,500.00
Advertising	500.00	102.58	500.00
Postage	120.00	142.90	150.00
Improvements	5,000.00	1,743.48	2,310.00
Committed Funds	5,800.00	3,267.00	0
Cash Transfer Funds	0	7,333.77	0
Miscellaneous	<u>400.00</u>	<u>169.88</u>	<u>450.00</u>
Total Expenses	\$26,120.00	\$60,603.25	\$69,010.00
Cash on Hand, January 1, 1986			\$13,885.60
Plus Receipts, 1986			<u>49,079.12</u>
Less 1986 Expenditures			62,964.72 <u>(60,603.25)</u>
Cash on Hand, December 31, 1986			\$ 2,361.47

WHITEFIELD SENIOR CITIZENS CLUB

The meals program experienced a funding problem for Fiscal Year 1987 which started this past October. However, through the combined efforts of our senior citizens, and other concerned citizens of the town a petition was written and signed by over 180 people stating their opposition to any reduction of service and the closing of the Whitefield meal site. Copies were sent to President Ronald Regan, Governor John Sununu, Councilor Ray Burton, Senator Charles Bond, Representative Harold Burns, and our own Jeff Woodburn. The outcome of all this was a message from Gov. John Sununu stating funds would be appropriated through the State Council on Aging in Concord to restore the nutrition program to its original status. Through the help of Rep. Harold Burns county funds were also appropriated which enabled the Whitefield meals site to remain open. The meals program is designed to keep the frail elderly in their homes as long as possible and is a much more economical approach than nursing home confinement.

This has been health promotion year at the Center. We have free blood pressure clinics every second Tuesday of the month. Something new has been added - a walking club. Every morning rain or shine the group has walked through town, one mile and sometimes three. Sue Buteau from the Cooperative Extension Bureau in Lancaster has also done presentations on power pac nutrition, exercise, etc. Smoking cessation and injury control will be the topics of our next programs.

This summer the seniors sailed on the Mount Washington at Weirs Beach. They also attended the fall Octoberfest at Sunapee State Park. The volunteer recognition party at Rogers Campground in Lancaster awarded pins to many for the years of service they have given. The Christmas party at the Four Dorrs in Lancaster was well attended.

The seniors made up 35 Christmas baskets for 47 shut-ins this year.

A box of food donated by our members was filled this Christmas and given to a local church to help needy families. Our members knit mittens for the mitten tree which was on display at our local bakery. Members also made a couple of little boys happy this Christmas after hearing they were not going to have a Christmas, and holiday place mats were also made for the Morrison Nursing Home.

Clothing is still being donated to the center and if anyone is in need they should drop in. The center is open five days per week Monday through Friday from 9 a.m. to 4 p.m.

The senior wheels still provides rides for medical appointments for Whitefield, Twin Mtn., Jefferson, Dalton, and Lancaster. Shopping is usually worked in at the same time. Doctors' appointments are made for Lancaster, Littleton, Berlin, and St. Johnsbury.

As another year comes to a close, the senior citizens of Whitefield and the nutrition site council would like to thank the voters of Whitefield for their support this past year, and we hope you will consider doing the same in 1987. Everyone at the center appreciates it.

Respectfully submitted,

MARJORIE PORFIDO
Nutrition Site Manager/
Center Director



WHITEFIELD SENIOR CITIZENS CLUBFINANCIAL REPORT

Cash on Hand, January 1, 1986:

Combined Accounts - Town Appropriation Account	\$	1,249.72
- Senior Citizens Club		<u>1,180.83</u>
		2,430.55

INCOME:

Town of Whitefield Appropriation	\$3,900.00
Town of Dalton Appropriation	400.00
Sales by Senior Citizens	1,679.25
Membership Dues	180.00
Reimbursements - meals eaten out	171.00
Reimbursements for Portland trip	<u>1,132.00</u>

\$ 7,462.25

EXPENSES:

Rent	\$3,100.00
Electricity	420.00
Exterminator	118.00
Bottled Gas	94.50
Insurance	211.00
Memorial Flowers	135.83
Checker Cab Repairs	591.48
Crafts Materials	154.86
Food Baskets	276.08
Club Dinners Out	1,848.25
Dues, National Council Sr. Citizens	140.00
Office Supplies	58.70
Miscellaneous Expenses	<u>72.19</u>

7,220.89

Cash on Hand December 31, 1986

\$ 2,671.91

Combined Accounts:

Town Appropriation Account	\$1,605.02
Senior Citizens Club	<u>1,066.89</u>
	\$2,671.91

CHILDREN'S COMMUNITY CENTER

The Children's Community Center is a state licensed day care center providing quality nursery school and day care for children 18 months and older. School age children are delivered to and picked up from school. Two hot meals and snacks are provided at reasonable rates.

The Children's Community Center would sincerely like to thank the town for its continued support. As insurance rates climb, many home-based day care providers have been forced to close. Many of our customers qualify for state assistance with day care and the state will only make payments to a licensed day care facility. If the Center were not available for these families, in many cases, they would not be able to work.

This past year the Center has served 42 children from 28 families. Government agencies placed four children in the daily care of the Center and the local school district, two.

We hope to continue providing this necessary service to working families for many years to come. We have had a very smooth, successful year with very little change in staff and look forward to another good year ahead.

Respectfully Submitted,

Mimi Freeman
Chairman, Board of Directors

CHILDREN'S COMMUNITY CENTERFinancial Report

Cash on Hand, July 1, 1985		\$ 15.38
<u>INCOME</u>		
Tuition	\$30,911.51	
Food Program	7,127.00	
Fundraising	1,456.00	
Donations	1,745.00	
Town of Whitefield	2,000.00	
Interest	<u>84.94</u>	
Total Income		43,324.45
<u>EXPENSES</u>		
Payroll	29,041.78	
Payroll Taxes	2,032.80	
Electricity	673.72	
Repair & Maintenance	166.48	
Telephone	718.91	
Office Supplies	132.80	
Rent	2,760.00	
Supplies	1,002.84	
Advertising	153.46	
Insurance	1,500.00	
Postage	107.85	
Miscellaneous	31.89	
Food & Kitchen Supplies	3,188.89	
Travel	30.00	
Staff Development	509.00	
Copier Expense	<u>579.52</u>	
Total Expenses		<u>42,629.94</u>
Net Income (Profit)		694.51
Cash on Hand June 30, 1986		\$ 3,740.53

NOTE: The Center operates on a July 1 to June 30 Fiscal Year.

WHITEFIELD PUBLIC LIBRARY LIBRARIAN'S REPORT

	<u>1985</u>	<u>1986</u>
Circulation	13,808	14,535
Largest Circulation for One Month	1,370	1,926
Largest Circulation for One Day	178	189
Accessions	595	731
Adult Fiction by Gift	80	163
Adult Fiction by Purchase	152	165
Juvenile Fiction by Gift	7	6
Juvenile Fiction by Purchase	151	176
Adult Non-Fiction by Gift	18	29
Adult Non-Fiction by Purchase	115	135
Juvenile Non-Fiction by Gift	3	0
Juvenile Non-Fiction by Purchase	69	57
New Borrowers	104	110

In 1986 the addition of two library hours per week brought the total weekly hours up to 17. By 1988 we will be open 22 hours per week to comply with State Library requirements. Our schedule is now Tuesday and Thursday 2:00 to 8:00 pm; Saturday 10:00 am to 12 noon and 2:00 to 5:00 pm.

Fund-raising efforts on behalf of the library added over \$1,000 to our book budget. The annual Book Sale was held in August. A "Friendship Quilt" project involved over 20 "friends of the library" who stitched quilt squares and quilted on a frame set up at the library. Raffle tickets were sold and the quilt was won by Bonnie Chabot of town. The project was coordinated by Louise Jordan, who gave much expertise and many hours.

The Summer Reading Program is now a regular part of the library calendar and causes a very large increase in circulation during the summer months. This year's theme was "Magical Reading". A 28-book goal was met by 12 children and a 10-book goal was met by 18 children. Gift certificates were awarded to each participant. The children also received credit at school for their independent reading.

The pre-school story hour, led by Diana Godin, was so successful it is now being run on a year-round basis. It provides a good introduction to the library for young children (and their parents), and serves to cultivate a new generation of library users.

An Adult Literacy Program held a weekly G.E.D. class at the library last spring and helped 20 adults pass the High School Equivalency Examination.

The library could not function smoothly without the help of Assistant Librarians Sherry Harris, Cynthia Ingram, Clarice Jordan, Merri Gradual and Janet Kennedy. Appreciation is also extended to those who donate books, records, magazine subscriptions and memorial gifts.

Respectfully Submitted,

SANDRA HOLZ, Librarian



WHITEFIELD PUBLIC LIBRARY

TREASURER'S REPORT

Cash on Hand, January 1, 1986 \$ 5,999.79

RECEIPTS:

Received from Selectmen	\$12,250.00	
Library Fines	459.00	
Gifts & Donations	421.00	
Annual Book Sale	616.09	
Quilt Raffle	394.75	
Interest - NOW Account	388.22	
Miscellaneous	16.90	
State of NH Grant	<u>107.29</u>	
		<u>14,653.25</u>
Total Funds Available, December 31, 1986		\$ <u>20,653.04</u>

EXPENSES:

Librarian and Assistants	\$ 4,097.77	
Books	4,497.43	
Magazines	514.67	
Supplies	331.65	
Heat	811.35	
Electricity	337.62	
Telephone	283.26	
Payroll Taxes	348.40	
Maintenance	207.95	
Children's Program	218.18	
Miscellaneous	10.00	
Bank Service Charge	<u>9.43</u>	
Total Expenses		\$ <u>11,667.71</u>

Cash on Hand, December 31, 1986 \$ 8,985.33

Encumbered Expenses:

Matching Funds for Government Grant		(1,500.00)
Operating Expenses 1/87 - 3/87		<u>(3,500.00)</u>
		\$ 3,985.33
		=====

WOMEN'S STUDY CLUB TRUST

Balance January 1, 1986		\$ 3,480.77
Interest Income		<u>187.61</u>
Balance December 31, 1986		\$ 3,668.38

Respectfully submitted,
LAVINA MAYKUT, Treasurer

WHITEFIELD FIRE DEPARTMENT

Firemen as of January 1, 1987

W. A. Placey, Chief
Jonathan Miller, Assistant Chief
Alan Smith, Second Assistant Chief
Howard Bray, Clerk

Glenn Brooks
Robert Cormier
Leo Couturier
Gary Cross
Nelson Fenoff
Arthur Fleury
Charles Hatfield
Donald Hatfield
Roy Huntoon

Bill Lemaire
Stephen Marro
Michael Miller
Walter Morton
Thomas Mosher
Chuck Scheys
John Severance
Robert Stiles
Robert Thompson

There were 54 alarms in 1986 which included: 7 chimney fires; 2 trash fires; 2 car accidents; 1 truck accident; 3 car fires; 5 Highland House call; 2 land-fill calls; 1 false alarm; 1 Public Service; 2 rescue calls; 2 brush fires; 1 permit fire; 2 gasoline spills; 3 accidents - Jaws used; 1 kitchen fire; 1 house fire; 3 grass fires; 1 WMRHS call; 1 fuel spill; 2 electrical; 1 drill for the Vice-President's cancelled visit; and 10 mutual aid runs - Dalton, 4; Littleton, 2; Jefferson, 1; Lancaster, 2; and Twin Mtn., 1.

The Fire Dept. would like to remind all residents to check the batteries in their smoke detectors and clean their chimneys periodically.

The Fire Dept. received new coats for all the firemen this year to meet federal standards. The coats are very good protective gear and the Fire Department wishes to thank all the taxpayers for providing them.

The new hose received last year was installed on the Ford Pumper.

One of the reasons for the increase in the Fire Dept. budget is to cover repairs to the governor system of the pumper. This truck has served the department for almost 20 years. For 15 of these years, Tiny Miller has performed the maintenance on the truck at no charge to the department. We appreciate his service and dedication.

The annual wood raffle was successful, enabling us to buy some much needed equipment.

The Fire Dept. has purchased and is working on an equipment van. The van will be ready in the spring and will be used to transport equipment, as well as the Jaws of Life and the airbag system.

We were fortunate to receive a \$1,000 matching fund grant from the State of New Hampshire. With the grant, \$1,000 from the Town, and \$1,700 from the Fire Dept. Equipment Fund, we were able to purchase a \$3,700 portable pump capable of pumping 500 gallons per minute.

The Fire Dept. will not be burning grass this spring because of the insurance risk and the possibility of law suits.

Respectfully submitted,

W.A. PLACEY
Fire Chief



REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1985 and June 1986 we experienced fewer fires than normal. The two leading causes of forest fires were again 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 a state timber harvest regulation 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 became 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.

1986 STATISTICS

	<u>State Of NH</u>	<u>District 8</u>	<u>Town of Whitefield</u>
No. of Fires	840	19	1
No. of Acres	751	13	1
Cost of Suppression	\$275,956	\$5,842	0

W. A. PLACEY
Forest Fire Warden

RICHARD C. BELMORE
Forest Ranger

COMMUNITY ACTION PROGRAM

Due to increased costs in rent, postage, phone, etc., the Tri-County Community Action Program is requesting support in the amount of \$800 to ensure ongoing services during the six months of the year when we do not have federal funding.

During the 1985-86 fuel assistance season, 116 households applied which helped 351 individuals. \$52,736 was expended and an additional \$1,912 was spent for weatherization help.

Other Outreach benefits such as FEMA, USDA products, food pantry, Green Thumb garden seeds totaling \$73,135 helped clients in Whitefield and the surrounding towns.

By having the CAP Outreach office open year-round, people needing direct services or information and referral services can get help for their problems in a comfortable non-threatening atmosphere.

As you can see from the total dollars expended, \$800 is a reasonable investment to save the townspeople many dollars in town welfare.

My primary concern is the lack of medical response units in my area. I cannot use the units that the CAP agencies throughout the State have contracted for, due to the antiquated phone system in which we frequently have operator intercept.

There are new units available in this area that over-ride the regular phone lines and will work in our area. My primary Outreach Project this summer will be to do fundraising myself and to contact Service Clubs and Agencies to find sponsorship for loan units to help those in dire need that cannot afford the needed security of a personal medical alert system.

Thank you once again for the loan of the Fire Station as an Outreach site for the fuel program and USDA distributions. We look forward to continued service to the people of Whitefield.

Respectfully submitted,

HARRIET E. FORBUSH
Outreach Coordinator
Tri-County CAP
Southwestern Coos County

WHITEFIELD POLICE DEPARTMENT

1986 was yet another year of transition for the Whitefield Police Department. For any department to survive a constant change in its leadership and yet maintain the basic quality of service and caring for the community as ours has, speaks highly of its dedicated personnel.

In preparing my first report to the people of Whitefield, I would like to show the Town what this department has accomplished in the past year and the direction I would like to see it take in the years ahead. Despite the many changes in leadership, the one constant within the Town is the ever increasing demand for service and protection.

In this report I am not going to deluge you with an array of figures, but instead will deal with generalities and trends. Traditionally in small town policing, crimes against property are the major portion of a department's efforts. A trend which is of concern to me is the increase in violent crimes and crimes against people in the Town of Whitefield. In 1986, 25% of the criminal complaints handled by this department involved various forms of assault. Additionally, 30% of the complaints handled were in some way domestically related, which is traditionally a very volatile area to deal with. Arrests in general were up 32% over 1985, demonstrating a last ditch effort to solve a problem.

On the positive side, 58% of the criminal cases investigated were closed by either court action or other means, which is at least 20% above the national clearance rate. These percentages speak for themselves in the quality of police service being rendered to the town.

One of my main goals for the department is in the area of community involvement. Towards this end we have begun a school safety program - a safety patrol in the elementary school and an alcohol education program at the high school level. These programs, I hope will be the first of many efforts aimed at preventative rather than reactive police efforts.

Today we live in a very litigious society. Part of my job as Chief of Police is to do everthing in my power to ensure that the town avoids potential suits that could arise as a result of foreseeable or preventable actions. In accomplishing this goal our prime objective should be training - recruitment, in-service training, recertifications, and other more formalized academic studies.

In an effort to maintain the highest quality standards, all officers received the mandatory four hours of firearm training as well as the range qualification. Officer Donna Monahan successfully completed an 88-hour Part Time Officers School held in Lancaster, a PR-24 Police Baton Training Course, and an Accident Investigation Class given by the Carroll Police Department. Officer Christopher St. Cyr and Special Officer George Whittum completed a Vehicle Stop Tactics Class sponsored by the Carroll Police Department. Officer St. Cyr completed the Basic Police Academy 524-hour course on June 6, 1986. Throughout the course of the year, Officer St. Cyr has also attended an Improved Sobriety Testing School, an Accident Investigation School, and firearms training. Sgt. Glenn E. Brooks attended a Firearms Instructors Refresher Course, a Police Prosecutors School, and a First Aid Instructors Course. During the year Sgt. Brooks has instructed firearms courses and PR-24 certification courses for the members of this department, as well as area towns.

In summation, in any organization, leadership, continuity and stability are not only the foundation on which the organization rests, but the bond that holds it together. In Whitefield these qualities have been missing ingredients in an otherwise fine police department. Hopefully, we have begun a trend which will continue in years to come and provide a police department that the town may take pride in.

Respectfully Submitted,

Joseph F. Ciccarelli
Chief of Police

WHITEFIELD RECREATION COMMITTEE REPORT

In 1986 the Whitefield Recreation Program operated as a full time summer activity and on a limited basis during the remainder of the year. The program was directed again by Paula Spaulding Harris. The Board feels that the program and the people of Whitefield are fortunate to have her services. There were approximately 190 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.

The ski program was once again a success with nearly 100 children involved. This program was directed by Paula Spaulding Harris. Every Wednesday afternoon the participants traveled to Cannon Mt. where they received expert instruction in downhill skiing. Over the years this program has continued to grow and this past winter two buses were used instead of one due to increased enrollment.

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 like to invite any interested individuals to become involved with recreation as members of the Board or as volunteers in any capacity in which they feel they may be interested. New Board members and interest is absolutely essential for this program to survive. Some of the Board members have served on this committee for several years and will not do so after 1986. So, if you have any interest at all in this program, please contact one of the members below.

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, 1986

<u>DATE</u>		
January 18	Ronald T. Gooden	Whitefield
	Rosalie E. Dupont	Lancaster
February 8	Raymond E. MacDonald, Jr.	Whitefield
	Joanne C. Frazzoni	Somerville, MA
March 29	Allan W. Miles	Whitefield
	Karen M. Baker	Whitefield
March 30	Dale R. Miller	Whitefield
	Roselie A. Pilotte	Whitefield
April 28	Joseph P. Goyette	Whitefield
	Tammie L. Reis	Whitefield
May 3	Richard H. Beaton	Whitefield
	Janet G. Johnson	Whitefield
June 7	Daniel Logan Seale, Jr.	Dedham, MA
	Suzanne M. Stiles	Dedham, MA
June 21	Stephen Irving Fitchett	Whitefield
	Sydonia Anne Cusamano	Whitefield
July 12	Timothy P. Rooney	Portland, ME
	Kelly E. Ruoss	Whitefield
August 14	Cameron B. Matthews	Whitefield
	Claire T. Olsen	Jensen Beach, FL
August 22	Wayland C. Nutting	Whitefield
	Debra E. Heath	Lancaster
August 23	William S. Nichols	Littleton
	Yvonne A. Duc-Nuigeen	Whitefield
August 23	Dennis G. Houde	E. Concord, VT
	Deborah M. Dexter	Whitefield
August 30	Dennis S. Gooden	Whitefield
	Laurie A. Gomes	Whitefield
September 1	Howard S. Smith, II	Vernon, CT
	Cynthia A. O'Leary	Vernon, CT
September 27	Charles L. Black	Whitefield
	Joanne N. Bethune	Whitefield
September 27	Darrell R. LaLonde	Whitefield
	Dawn R. Haley	Whitefield
September 27	Thomas M. Miller	Dalton
	Diana L. Mackie	Whitefield
October 18	William Voltz	Somersworth
	Mary B. Ryan	Whitefield
October 25	Rodney G. Winthers	Whitefield
	Deborah Jean Fetko	Whitefield
November 8	Curtis C. Gaylor, Sr.	Whitefield
	Patricia A. Weyerstrass	Whitefield
December 30	Richard D. Eno	Cabot, VT
	Janet Van Fleet	Cabot, VT

Town of Whitefield

December 31	Antonio G. Santos	Whitefield
	Judith A. Costa	Whitefield
December 31	Rene G. Wells	Whitefield
	Consuella Wells	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, 1986

Date	Name of Child	Name of Father	Name of Mother	Place of Birth
Jan 6	Michel Thomas Drake	Richard L. Drake	Jenny Ann Gage	Littletton
Jan 10	Tanisha LaNae Perry	James E. Perry	Judith E. Huntoon	Lancaster
Feb 7	Tamra Lynn Lambert	Gary D. Lambert	Jacqueline S. Dionne	Lancaster
Mar 7	Jourdan Follansbee Davis	Fred N. Davis	S. Marguerite Lauzon	Littletton
Mar 8	Erica Nicole Murray	Raymond E. Murray	Michele K. Johnson	Lancaster
Mar 10	Taylor Francis Simino	Roland F. Simino	Kirby J. Milligan	Lancaster
Mar 18	Justine Elyssa Styles	Kevin M. Styles	Kimberly A. Tetu	Littletton
Mar 18	Jake Brandon Styles	Kevin M. Styles	Kimberly A. Tetu	Littletton
Mar 19	Christopher James Baker	Terry W. Baker	Holly A. Neuhauser	Littletton
Mar 26	Ryan Spencer Baylies	Charles H. Baylies	Nancy H. White	Littletton
Apr 5	Ellen Marie Deveau	Marcel L. Deveau	Judith Delaiarro	Littletton
Apr 14	April Sunshine DeBord	Lawrence E. DeBord	Patricia A. McCollum	Littletton
May 26	Allen Scott Lambert	Wayne A. Lambert	Dawn K. Heinig	Littletton
Jun 17	Karsten G. Luca	Robert A. Luca	Jane B. Aplin	Littletton
Jul 12	Aaron D. Stetson	Allen E. Stetson	Robin A. Brown	Littletton
Aug 4	Elise Reine Christie	Colin Christie	Helen R. Couture	Littletton
Sep 25	Elizabeth Ashley Witt	Edward G. Witt	Diana E. Hartwell	Littletton
Oct 3	Megan Beth LaLonde	James W. LaLonde	Kathy Anne Boyd	Littletton
Oct 4	Amy Suzanne Russell	Richard M. Russell	Suzanne Adam	Lancaster
Oct 21	Sean Paul Guinard	Stephen M. Guinard	Donna M. Therrien	Littletton
Dec 4	Krista Marie Newell	Scott H. Newell	Donna M. Fillion	Littletton
Dec 4	Heather Jean Cavicchi	Joseph Cavicchi, Jr.	Mary A. McLeod	Littletton

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, 1986

<u>Date</u>	<u>Name of Deceased</u>	<u>Place of Death</u>
January 2	Cecil Miriam House	Whitefield
January 27	Frances L. Nicholson	Whitefield
February 11	Retta M. Stevens	Whitefield
February 18	Nellie T. Thomas	Lancaster
February 21	Dorothy G. McKown	Whitefield
February 24	Amy Coldwell Gowitzke	Whitefield
February 27	Elizabeth B. Harris	Littleton
March 6	Ralph Leonard Holt	Littleton
March 12	Doris L. Frechette	Hanover
March 12	Alice Wellman	Whitefield
March 14	Malcolm Elliott	Whitefield
March 16	Sumner C. Crosby	Whitefield
April 13	Marion L. Hubbard	Whitefield
April 18	Katherine T. Gray	Lancaster
April 20	Bruce J. Gonthier	Lancaster
May 4	Charles Joseph Pilotte	Lancaster
May 19	Alice C. Morse	Whitefield
May 21	Dora A. Kerwin	Lancaster
June 5	Lora R. Metzke	Whitefield
June 15	Marie Ellen Keysor	Whitefield
June 16	Eileen M. Seymour	Whitefield
July 5	Darcy D. Pilotte	Littleton
July 8	Violet M. Chase Fenoff	Whitefield
July 16	Nancy D. Gonyer	Lancaster
July 21	Kenneth Miles Jordan	Lancaster
July 21	Alice Louise Brucker	Whitefield
July 23	George E. Knapp	Whitefield
September 5	Harold Styles White	Whitefield
September 12	Chester A. Barnett	Lancaster
October 13	Bartlett McKinney	Whitefield
October 28	Bruce W. Lovering	Hanover
November 2	Dorothy M. Ryan	Littleton,
November 26	Charlotte Brucker Skau	Whitefield
December 8	Charles Wesley Kelley	Whitefield
December 16	Leavitt F. Morris	Whitefield
December 18	Mary Elizabeth Hennessey	Lancaster
December 23	Rose D. Couturier	Whitefield
December 25	Pauline Lavasser	Lancaster
December 31	Marion M. Stone	Whitefield

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

ELEANOR P. HART, Town Clerk

MARTIN & THOMAS
PUBLIC ACCOUNTANTSBOX 259
LITTLETON, N. H. 03561

January 16, 1987

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

KAREN W. WHALEN

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

We have examined the general purpose financial statements of the Town of Whitefield as of and for the year ended December 31, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

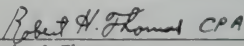
As discussed in Note 1 to the financial statements, the Town's Water Department Fund and Sewer Department Fund do not capitalize fixed assets or recognize depreciation as required by generally accepted accounting principles. The effect of these material departures from generally accepted accounting principles is indeterminable.

As is the practice with many New Hampshire municipalities, the Town of Whitefield has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the failure of the Water Department Fund and Sewer Department Fund to capitalize or depreciate fixed assets, and the omission of a statement of general fixed assets, the general purpose financial statements referred to above present fairly the financial position of each of the fund types and account groups of the Town of Whitefield at December 31, 1986, and the results of operations of such fund types and the changes in financial position of the proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements. The information included in the supplementary schedule of federal assistance listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Town of Whitefield. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the fund types and account groups included in the general purpose financial statements taken as a whole.

Very truly yours,



Martin & Thomas,
Public Accountants

MARTIN & THOMAS
PUBLIC ACCOUNTANTSBOX 259
LITTLETON, N.H. 03561RUSSELL K. MARTIN, PA
ROBERT H. THOMAS, CPA
KAREN W. WHALENAUDITOR'S REPORT
ON INTERNAL ACCOUNTING CONTROL
BASED SOLELY ON A STUDY AND EVALUATION MADE
AS PART OF A SINGLE AUDIT

January 16, 1987

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, 1986, and have issued our report thereon dated January 16, 1987. 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:

- | | |
|---|--|
| <p>1. <u>Cycles of the Entity's Activity</u></p> <p>Treasury or financing
Revenue/receipts
Purchases/disbursements
External financial reporting</p> | <p>2. <u>Financial Statement Captions</u></p> <p>Cash
Due From Other Governments
Due From Other Funds
Federal Aid Anticipation Notes
Contracts Payable
Due to Other Funds
Fund Balance</p> |
| <p>3. <u>Accounting Applications</u></p> <p>Billings
Receivables
Cash receipts
Purchasing and receiving
Accounts payable
Cash disbursements</p> | <p>4. <u>Major Federal Assistance Programs</u></p> <p>Eligibility
Types of services
Matching level of effort
Reporting</p> |

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.

Town of Whitefield

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.

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

MARTIN & THOMAS
PUBLIC ACCOUNTANTSBOX 259
LITTLETON, N.H. 03561RUSSELL K. MARTIN, PA
ROBERT H. THOMAS, CPA

KAREN W. WHALEN

AUDITOR'S COMMENTS ON COMPLIANCE FOR SINGLE AUDITS

January 16, 1987

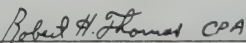
To the Board of Selectmen
Town of Whitefield
Whitefield, NH 03598

We have examined the general purpose financial statements of the Town of Whitefield, for the year ended December 31, 1986, and have issued our report thereon dated January 16, 1987. Our examination was made in accordance with generally accepted auditing standards; the provisions of Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, promulgated by the U.S. Comptroller General, as they pertain to financial and compliance audits; the Single Audit Act of 1984 (Pub. L. No. 98-502); the provisions of the Office of Management and Budget's Compliance Supplement for Single Audits of Grants to State and Local Governments (the Compliance Supplement), and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with the examination referred to above, a representative number of transactions from each major and non major federal assistance program were selected to determine if federal funds are being expended in accordance with the terms of applicable agreements and those provisions of federal law or regulations that could have a material effect on the financial statements or on each major federal assistance program tested. The results of our tests indicate that for the items tested, the Town of Whitefield complied with the material terms and conditions of the federal assistance agreements. Further, for the items not tested, based on our examination and the procedures referred to above, nothing came to our attention to indicate that the Town of Whitefield had not complied with the significant compliance terms and conditions of the programs referred to above beyond the findings and questioned costs noted above.

This report is intended solely for the use of the Town of Whitefield, the cognizant audit agency, and other federal audit agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Whitefield, is a matter of public record.

Very truly yours,


Martin & Thomas,
Public Accountants

Town of Whitefield

TOWN OF WHITEFIELD
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1986

EXHIBIT A

<u>ASSETS</u>	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Cash	\$ 335,168	\$ 26,110	\$ 161,817
Investments At Par (Market Value \$ 3,300)	100		
Taxes Receivable	211,715		
Accounts Receivable			
Taxes Deeded to Town	81,802		
Due From Other Governments	32,558		190,309
Due From Other Funds	6,706		
Amount To Be Provided For Retirement Of General Long Term Debt			
	<hr/>	<hr/>	<hr/>
<u>Total Assets</u>	<u>\$ 668,049</u>	<u>\$ 26,110</u>	<u>\$ 352,126</u>

LIABILITIES AND FUND EQUITYLIABILITIES

Accrued Liabilities	\$	\$ 150	
Federal Aid Anticipation Notes			100,000
School District Tax Payable	520,696		
Due To Other Governments	37		
Yield Tax Security Deposits	412		
Due To Other Funds			
Contracts Payable			74,373
General Obligation Notes Payable			
	<hr/>	<hr/>	<hr/>
<u>Total Liabilities</u>	<u>\$ 521,145</u>	<u>\$ 150</u>	<u>\$ 174,373</u>

FUND EQUITY

Retained Earnings Unappropriated			
Fund Balances Reserved For Endowments			
Unreserved			
Designated For Subsequent Years Expenditures	\$ 4,650	\$ 10,644	\$
Designated For Captial Acquisitions			177,753
Undesignated	142,254	15,316	
	<hr/>	<hr/>	<hr/>
<u>Total Fund Equity</u>	<u>\$ 146,904</u>	<u>\$ 25,960</u>	<u>\$ 177,753</u>
<u>Total Liabilities and Fund Equity</u>	<u>\$ 668,049</u>	<u>\$ 26,110</u>	<u>\$ 352,126</u>

Town of Whitefield

Proprietary Fund Types		Fiduciary Fund Type	Account Groups	Totals
Sewer Department	Water Department	Trust Funds	General Long- Term Debt	(Memorandum Only)
\$ 12,172	\$ 10,477	\$ 196,269	\$	\$ 742,013
				100
				211,715
2,843	5,524			8,367
				81,802
				222,867
				6,706
			1,095,000	1,095,000
<u>\$ 15,015</u>	<u>\$ 16,001</u>	<u>\$ 196,269</u>	<u>\$ 1,095,000</u>	<u>\$ 2,368,570</u>
				\$ 150
				100,000
				520,696
				37
				412
	6,706			6,706
				74,373
			1,095,000	1,095,000
<u>\$</u>	<u>\$ 6,706</u>	<u>\$</u>	<u>\$ 1,095,000</u>	<u>\$ 1,797,374</u>
\$ 15,015	\$ 9,295	\$	\$	\$ 24,310
				59,802
				59,802
				97,249
				112,543
				177,753
				196,788
<u>\$ 15,015</u>	<u>\$ 9,295</u>	<u>\$ 196,269</u>	<u>\$</u>	<u>\$ 571,196</u>
<u>\$ 15,015</u>	<u>\$ 16,001</u>	<u>\$ 196,269</u>	<u>\$ 1,095,000</u>	<u>\$ 2,368,570</u>

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

Town of Whitefield

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, 1986 EXHIBIT B

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>REVENUES</u>			
Taxes	\$ 1,260,010	\$	\$
Intergovernmental Revenues	232,545	22,792	19,466
Local Sources	217,325	17,763	22,080
<u>OTHER FINANCING SOURCES</u>			
Interfund Transfers	27,256	36,495	363,836
Long Term Notes	360,000		
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>\$ 2,097,136</u>	<u>\$ 77,050</u>	<u>\$ 405,382</u>
<u>EXPENDITURES</u>			
General Government	\$ 98,916	\$	\$
Public Safety	90,587		
Highways, Streets and Bridges	182,730		
Sanitation	20,578		
Health	13,320		
Welfare	10,605		
Culture and Recreation	12,113	42,148	
Cemeteries	800	20,778	
Miscellaneous	76,157		
Debt Service			
Principal Retirement	40,000		
Interest	67,031		78,783
Capital Outlay	68,037		1,392,545
Overlay	14,496		
<u>OTHER USES</u>			
Interfund Transfers	\$ 418,019	\$ 46,516	\$
Transfers To Other Governmental Units	1,041,999		
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>\$ 2,155,388</u>	<u>\$ 109,442</u>	<u>\$ 1,471,328</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>			
	\$ (58,252)	\$ (32,392)	\$(1,065,946)
<u>FUND BALANCES - January 1</u>	<u>205,156</u>	<u>58,352</u>	<u>1,243,699</u>
<u>FUND BALANCES - December 31</u>	<u>\$ 146,904</u>	<u>\$ 25,960</u>	<u>\$ 177,753</u>

Town of Whitefield

Fiduciary Fund Type Expendable Trust	Totals Memorandum Only
\$	\$ 1,260,010
8,563	274,803
	265,731
30,993	458,580
	<u>360,000</u>
<u>\$ 39,556</u>	<u>\$ 2,619,124</u>
\$	\$ 98,916
	90,587
	182,730
	20,578
	13,320
	10,605
	54,261
	21,578
	76,157
	40,000
	145,814
	1,460,582
	14,496
\$	\$ 464,535
	<u>1,041,999</u>
<u>\$</u>	<u>\$ 3,736,158</u>
\$ 39,556	\$(1,117,034)
<u>\$ 61,362</u>	<u>\$ 1,568,569</u>
<u>100,918</u>	<u>451,535</u>

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

Town of Whitefield

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, 1986

EXHIBIT C

	General Fund		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Taxes	\$ 1,248,772	\$ 1,260,010	\$ 11,238
Intergovernmental Revenues	234,524	232,545	(1,979)
Local Sources	182,460	217,325	34,865
<u>OTHER FINANCING SOURCES</u>			
Interfund Transfers	34,900	27,256	(7,644)
Long Term Notes	_____	360,000	360,000
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>\$ 1,700,656</u>	<u>\$ 2,097,136</u>	<u>\$ 396,480</u>
<u>EXPENDITURES</u>			
General Government	\$ 101,405	\$ 98,916	\$ 2,489
Public Safety	81,200	90,587	(9,387)
Highways, Streets and Bridges	190,350	182,730	7,620
Sanitation	18,700	20,578	(1,878)
Health	13,500	13,320	180
Welfare	28,900	10,605	18,295
Culture and Recreation	16,900	12,113	4,787
Cemeteries	800	800	
Miscellaneous	85,000	76,157	8,843
Debt Service			
Principal Retirement	40,000	40,000	
Interest	69,875	67,031	2,844
Capital Outlay	76,000	68,037	7,963
Overlay	20,577	14,496	6,081
<u>OTHER USES</u>			
Interfund Transfers	57,450	418,019	(360,569)
Transfers To Other Governmental Units	_____	1,041,999	_____
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>\$ 1,842,656</u>	<u>\$ 2,155,388</u>	<u>\$ (312,732)</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>			
	\$ (142,000)	\$ (58,252)	\$ 83,748
<u>FUND BALANCES</u> - January 1	_____	205,156	_____
<u>FUND BALANCES</u> - December 31	<u>\$ 63,156</u>	<u>\$ 146,904</u>	<u>\$ 83,748</u>

Town of Whitefield

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 1,248,772	\$ 1,260,010	\$ 11,238
27,585	22,792	(4,793)	262,109	255,337	(6,772)
14,950	17,763	2,813	197,410	235,088	37,678
36,495	36,495		71,395	63,751	(7,644)
				360,000	360,000
<u>\$ 79,030</u>	<u>\$ 77,050</u>	<u>\$ (1,980)</u>	<u>\$ 1,779,686</u>	<u>\$ 2,174,186</u>	<u>\$ 394,500</u>
\$	\$	\$	\$ 101,405	\$ 98,916	\$ 2,489
			81,200	90,587	(9,387)
			190,350	182,730	7,620
			18,700	20,578	(1,878)
			13,500	13,320	180
			28,900	10,605	18,295
37,520	42,148	(4,628)	54,420	54,261	159
20,000	20,778	(778)	20,800	21,578	(778)
			85,000	76,157	8,843
			40,000	40,000	
			69,875	67,031	2,844
			76,000	68,037	7,963
			20,577	14,496	6,081
61,193	46,516	14,677	118,643	464,535	(345,892)
			1,041,999	1,041,999	
<u>\$ 118,713</u>	<u>\$ 109,442</u>	<u>\$ 9,271</u>	<u>\$ 1,961,369</u>	<u>\$ 2,264,830</u>	<u>\$ (303,461)</u>
\$ (39,683)	\$ (32,392)	\$ 7,291	\$ (181,683)	\$ (90,644)	\$ 91,039
58,352	58,352		263,508	263,508	
<u>\$ 18,669</u>	<u>\$ 25,960</u>	<u>\$ 7,291</u>	<u>\$ 81,825</u>	<u>\$ 172,864</u>	<u>\$ 91,039</u>

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

Town of Whitefield

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, 1986

EXHIBIT D

	Proprietary Fund Types		Fiduciary Fund Type	Total
	Sewer Department	Water Department	NonExpendable Trust	(Memorandum) Only
<u>OPERATING REVENUE</u>				
Charges for Services	\$ 28,735	\$ 73,589	\$	\$ 102,324
New Funds			3,050	3,050
Investment Income	389	721	7,009	8,119
<u>Total Operating Revenues</u>	<u>\$ 29,124</u>	<u>\$ 74,310</u>	<u>\$ 10,059</u>	<u>\$ 113,493</u>
<u>OPERATING EXPENSES</u>				
Personnel Services	\$ 3,734	\$ 25,558	\$	\$ 29,292
Contractual Services	3,092	3,233		6,325
Supplies and Repairs	2,472	13,234		15,706
Insurance and Taxes		1,798		1,798
Utilities	4,158	24,972		29,130
Other Operating Expenses	653	1,330		1,983
<u>Total Operating Expenses</u>	<u>\$ 14,109</u>	<u>\$ 70,125</u>	<u>\$</u>	<u>\$ 84,234</u>
<u>OPERATING INCOME (LOSS)</u>	<u>\$ 15,015</u>	<u>\$ 4,185</u>	<u>\$ 10,059</u>	<u>\$ 29,259</u>
<u>INTERFUND TRANSFERS IN (OUT)</u>		16,000	(10,290)	5,710
<u>NET INCOME (LOSS)</u>	<u>\$ 15,015</u>	<u>\$ 20,185</u>	<u>\$ (231)</u>	<u>\$ 34,969</u>
<u>RETAINED EARNINGS/FUND BALANCES</u>				
January 1, 1986		(10,890)	95,582	84,692
<u>RETAINED EARNINGS/FUND BALANCES</u>				
December 31, 1986	<u>\$ 15,015</u>	<u>\$ 9,295</u>	<u>\$ 95,351</u>	<u>\$ 119,661</u>

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

Town of Whitefield

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TOWN OF WHITEFIELD
 COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1986

EXHIBIT E

	Proprietary Fund Types		Fiduciary Fund Type	Total
	Sewer Department	Water Department	NonExpendable Trust	(Memorandum) Only
<u>SOURCES OF WORKING CAPITAL</u>				
Operations				
Net Income (Loss)	\$ 15,015	\$ 20,185	\$ (231)	\$ 34,969
<u>USES OF WORKING CAPITAL</u>				
	--	--	--	--
<u>Net Increase (Decrease) in Working Capital</u>	<u>\$ 15,015</u>	<u>\$ 20,185</u>	<u>\$ (231)</u>	<u>\$ 34,969</u>
<u>ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL</u>				
Cash	\$ 12,172	\$ 6,402	\$ (231)	\$ 18,343
Accounts Receivable	2,843	(2,217)		626
Due to Other Funds		16,000		16,000
<u>Net Increase (Decrease) in Working Capital</u>	<u>\$ 15,015</u>	<u>\$ 20,185</u>	<u>\$ (231)</u>	<u>\$ 34,969</u>

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

Town of Whitefield

TOWN OF WHITEFIELD
COMBINING BALANCE SHEET
ALL SPECIAL FUNDS
DECEMBER 31, 1986

EXHIBIT F

	Federal Revenue Sharing	Regional Airport Operating Fund	Cemetery Association Fund
<u>ASSETS</u>			
Cash	\$ 10,690	\$ 4,832	\$ 753
<u>Total Assets</u>	<u>\$ 10,690</u>	<u>\$ 4,832</u>	<u>\$ 753</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accrued Expenses	\$	\$	\$
<u>Fund Balances</u>	<u>\$ 10,690</u>	<u>\$ 4,832</u>	<u>\$ 753</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$ 10,690</u>	<u>\$ 4,832</u>	<u>\$ 753</u>

Town of Whitefield

<u>Public Library Fund</u>	<u>Recreation Project Fund</u>	<u>Band Concert Fund</u>	<u>Whitefield Ambulance Fund</u>	<u>Totals</u>
\$ 9,044	\$	\$ 791	\$	\$ 26,110
<u>\$ 9,044</u>	<u>\$</u>	<u>\$ 791</u>	<u>\$</u>	<u>\$ 26,110</u>
\$ 150	\$	\$	\$	\$ 150
<u>\$ 8,894</u>	<u>\$</u>	<u>\$ 791</u>	<u>\$</u>	<u>\$ 25,960</u>
<u>\$ 9,044</u>	<u>\$</u>	<u>\$ 791</u>	<u>\$</u>	<u>\$ 26,110</u>

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

Town of Whitefield

TOWN OF WHITEFIELD
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1986

EXHIBIT G

	<u>Federal Revenue Sharing</u>	<u>Regional Airport Operating Fund</u>	<u>Cemetery Association Fund</u>
<u>REVENUES</u>			
Intergovernmental Revenues	\$ 20,685	\$ 2,000	\$
Local Sources	1,659	11,964	359
<u>OTHER FINANCING SOURCES</u>			
Interfund Transfers	_____	5,500	17,545
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>\$ 22,344</u>	<u>\$ 19,464</u>	<u>\$ 17,904</u>
<u>EXPENDITURES</u>			
Salaries and Wages	\$	\$	\$ 12,248
Other Operating Expenses	_____	25,251	8,530
<u>OTHER USES</u>			
Interfund Transfers	27,256	3,267	_____
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>\$ 27,256</u>	<u>\$ 28,518</u>	<u>\$ 20,778</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>			
	\$ (4,912)	\$ (9,054)	\$ (2,874)
<u>FUND BALANCES</u> - January 1	15,602	13,886	3,627
<u>FUND BALANCES</u> - December 31	<u>\$ 10,690</u>	<u>\$ 4,832</u>	<u>\$ 753</u>

Town of Whitefield

<u>Public Library Fund</u>	<u>Recreation Project Fund</u>	<u>Band Concert Fund</u>	<u>Whitefield Ambulance Fund</u>	<u>Totals</u>
\$ 107 2,187	\$	\$ 1,594	\$	\$ 22,792 17,763
<u>12,250</u>	<u></u>	<u>1,200</u>	<u></u>	<u>36,495</u>
<u>\$ 14,544</u>	<u>\$</u>	<u>\$ 2,794</u>	<u>\$</u>	<u>\$ 77,050</u>
\$ 4,098 7,552	\$ 2,509	\$ 2,738	\$	\$ 16,346 46,580
<u></u>	<u></u>	<u></u>	<u>\$ 15,993</u>	<u>\$ 46,516</u>
<u>\$ 11,650</u>	<u>\$ 2,509</u>	<u>\$ 2,738</u>	<u>\$ 15,993</u>	<u>\$ 109,442</u>
\$ 2,894	\$ (2,509)	\$ 56	\$ (15,993)	\$ (32,392)
<u>6,000</u>	<u>2,509</u>	<u>735</u>	<u>15,993</u>	<u>58,352</u>
<u>\$ 8,894</u>	<u>\$</u>	<u>\$ 791</u>	<u>\$</u>	<u>\$ 25,960</u>

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

Town of Whitefield

TOWN OF WHITEFIELD
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
DECEMBER 31, 1986

EXHIBIT H

Sewage Disposal System <u>EPAC-330168-02</u>	Environmental Assessment FAA-85-1-3 <u>-33-0017-0286</u>
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ASSETS

Cash	\$ 152,818	\$ 99
Due From Other Governments	<u>175,292</u>	<u>15,017</u>
<u>Total Assets</u>	<u>\$ 328,110</u>	<u>\$ 15,116</u>

LIABILITIES AND FUND BALANCES

Federal Aid Anticipation Notes	\$ 100,000	\$
Contracts Payable	<u>64,069</u>	<u>5,078</u>
<u>Total Liabilities</u>	<u>\$ 164,069</u>	<u>\$ 5,078</u>
<u>Fund Balances</u>	<u>164,041</u>	<u>10,038</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$ 328,110</u>	<u>\$ 15,116</u>

Town of Whitefield

Water Project <u>EDA 01-01-02523</u>	Airport Improvement Program <u>AIP 3-33-0017-01</u>	<u>Totals</u>
\$ 8,900	\$	\$ 161,817
<u> </u>	<u> </u>	<u>190,309</u>
<u>\$ 8,900</u>	<u>\$</u>	<u>\$ 352,126</u>
\$ 5,226	\$	\$ 100,000
<u> </u>	<u> </u>	<u>74,373</u>
<u>\$ 5,226</u>	<u>\$</u>	<u>\$ 174,373</u>
<u>3,674</u>	<u> </u>	<u>177,753</u>
<u>\$ 8,900</u>	<u>\$</u>	<u>\$ 352,126</u>

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

Town of Whitefield

TOWN OF WHITEFIELD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1986

EXHIBIT I

	Sewage Disposal System <u>EPAC-330168-02</u>	Environmental Assessment FAA-85-1-3 <u>-33-0017-0286</u>
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REVENUES

Intergovernmental Revenue	\$	\$ 29,403
Local Sources - Interest	13,508	33

OTHER FINANCING SOURCES

Interfund Transfers	<u>225,000</u>	<u>3,267</u>
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<u>Total Revenues and Other Sources</u>	<u>\$ 238,508</u>	<u>\$ 32,703</u>
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EXPENDITURES

Debt Service		
Interest	\$ 60,003	\$
Capital Outlay		
Sanitation	857,800	
Airport Project		
Airport Environmental Assessment		22,665
Water Supply and Distribution		

OTHER USES

Interfund Transfers		
Transfers to Other Governmental Units	<u> </u>	<u> </u>
<u>Total Expenditures and Other Uses</u>	<u>\$ 917,803</u>	<u>\$ 22,665</u>

EXCESS OF REVENUES AND OTHER SOURCES

<u>OVER (UNDER) EXPENDITURES AND OTHER USES</u>	\$ (679,295)	\$ 10,038
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<u>FUND BALANCES - January 1, 1986</u>	<u>843,336</u>	<u> </u>
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<u>FUND BALANCES - December 31, 1986</u>	<u>\$ 164,041</u>	<u>\$ 10,038</u>
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Town of Whitefield

Water Project <u>EPA 01-01-02523</u>	Airport Improvement Program <u>AIP 3-33-0017-01</u>	<u>Totals</u>
\$ (18,368) 8,539 <u>135,000</u>	\$ 8,431 <u>569</u>	\$ 19,466 22,080 <u>363,836</u>
<u>\$ 125,171</u>	<u>\$ 9,000</u>	<u>\$ 405,382</u>
\$ 18,780 503,080	\$ 9,000	\$ 78,783 857,800 9,000 22,665 503,080
<u>\$ 521,860</u>	<u>\$ 9,000</u>	<u>\$ 1,471,328</u>
\$ (396,689) <u>400,363</u>	\$ <u> </u>	\$(1,065,946) <u>1,243,699</u>
<u>\$ 3,674</u>	<u>\$</u>	<u>\$ 177,753</u>

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

