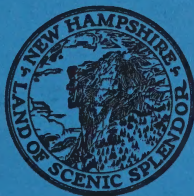


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ANNUAL REPORT

For the Town of

LYMAN, N. H.



Year ending December 31, 1972

University of New Hampshire
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TOWN OF LYMAN, NEW HAMPSHIRE

Annual Report of the Town Officers

Year Ended December 31, 1972

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LYMAN TOWN OFFICERS

Fiscal Year 1972

MODERATOR — Keith Booth

TOWN CLERK

Velma E. Miner

TREASURER

Vera K. Welch

SELECTMEN

James E. Merchant, 1973

Leonard R. Welch, 1974

William S. Smith, 1975 (Resigned)

TAX COLLECTOR

Velma E. Miner

OVERSEER OF THE POOR

William S. Smith

SUPERVISORS OF THE CHECKLIST

Kathleen Locke, 1974

Alice Santy, 1976

Cheryl Santy, 1978

TRUSTEES OF TRUST FUNDS

Bertha Bonor, 1973

Marion Hubbard, 1974 (Resigned)

Eva Faye Merchant, 1975

LIBRARY TRUSTEES

Yvonne Booth, 1973

Eva Faye Merchant, 1974

Patrica Winslow, 1975

LIBRARIAN

Marion Hubbard (Resigned)

POLICE OFFICER

Edward Parent

DEPUTY

Irwin Hood

DOG POLICE

Irwin Hood

HIGHWAY AGENT

Homer Bonor

TOWN HOUSE AGENT

Homer Bonor

CEMETERY ASSOCIATION

Paul Hoerig, 1973

Clayton Miner, 1974

Frederic Winslow, 1975

CIVIL DEFENSE

Geraldine Wrigley

PLANNING BOARD — ZONING

Leonard A. Labbay, 1972, Chm.

Frederic Winslow, 1973

Clayton Miner, 1974

R. Jeff Ogden, 1975

George F. Godfrey, 1976, Sec.

James Locke, 1977

James E. Merchant, Selectman

BOARD OF ADJUSTMENT

Paul Hoerig, Chm.

Irwin Hood

Robert Fenoff

Harold Gearty

Milton Presby

The Selectmen meet in public session every 2nd and 4th Saturday from 2 to 4 p.m. in the Town Hall.



On behalf of the Town we would like to dedicate this Town Report to Marion Hubbard, a faithful and devoted Town Officer for many years. Marion has served as Librarian since 1956 and as Trustee of Trust Funds, also Ballot Clerk, for many years.

Many thanks Marion for your devoted service and fine work.

Photo by George Godfrey

LYMAN WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said Town on Tuesday, the sixth day of March, 1973, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon in said Town Hall, to act on Article 1., the remaining Articles to be considered at one o'clock in the afternoon.

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

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Two Hundred Forty-two Dollars and Seventeen Cents (\$12,242.17) as may be necessary to defray Town charges for the ensuing year. All items marked by an asterisk in the budget are covered by this Article.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Seventeen Thousand One Hundred Sixty-six Dollars and Eighty-seven Cents (\$17,166.87) to maintain highways, equipment and Town share of T.R.A. All items marked by a cross in the budget are covered by this Article.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Four Hundred Eighty-six Dollars (\$486.00) for the Health Department (Health Officer and Overseer of Poor \$60.00, North Country Home Health Agency, Inc. \$213.00, White Mountain Community Services \$213.00).

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirteen Dollars (\$213.00) to help defray the cost of the Lisbon Town Dump.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Four Hundred Dollars (\$400.00) for Town Cemeteries.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty-two Dollars and Ninety-five Cents (\$152.95) for dues to the White Mountain Region Association.

ARTICLE 8. To see if the Town will vote to authorize the Selectmen to transfer fifty percent (50%) of any 1972 annual net budget surplus funds to the Capital Reserve Fund established for the purchase of highway equipment.

ARTICLE 9. To see if the Town will vote to grant a discount of two percent (2%) on all taxes paid on or before such time as the Selectmen may designate.

ARTICLE 10. To see if the Town will vote as compensation for the Tax Collector one percent (1%) of the taxes collected.

ARTICLE 11. To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed.

ARTICLE 12. To see if the Town will vote to authorize the Selectmen to borrow monies from time to time for current indebtedness of the Town for the ensuing year in anticipation of taxes to be collected for the year 1973 and be paid therefrom.

ARTICLE 13. To see if the Town will vote to keep snow removed from road on East side of Dodge Pond, through Winter months for fire protection of camps located at said Dodge Pond.

ARTICLE 14. To see if the Town will vote to compensate the Town Clerk one dollar (\$1.00) per day for use of Clerk's home as office space for the two hundred (200) days Town Clerk's Office is to be open.

ARTICLE 15. To see if the Town will vote to approve the obtaining of the services of the State auditors for the annual audit of the Town accounts.

ARTICLE 16. To see if the Town will vote to compensate Police Chief at the rate of Ten Cents (\$.10) per mile for use of private car when used in conjunction with police business.

ARTICLE 17. To see if the Town will vote to discontinue the road from the Leonard Labbay property to the Edgar Hubbard property, formerly known as the Jake Williams property, subject to gates and bars.

ARTICLE 18. To hear reports of agents, auditors, committees and officers heretofore chosen, and pass any vote relating thereto.

ARTICLE 19. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 19th day of February, 1973.

James E. Merchant
Leonard R. Welch

Selectmen of Lyman, N.H.

BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1973

	1972	1973
* Town Officers' Salaries	\$ 1,750.00	\$ 1,750.00
* Town Office Administrative Expenses	1,500.00	1,400.00
* Election and Registration Expenses	350.00	250.00
* Planning Board - Zoning	355.00	150.00
* Town Hall and other Buildings	300.00	300.00
* Police Department	500.00	500.00
* Fire Department	500.00	500.00
* Insurance	1,800.00	1,802.17
* Civilian Defense	50.00	50.00
Health Department	486.00	486.00
Dump	213.00	213.00
+ Town Maintenance - Summer	7,000.00	6,500.00
+ Town Maintenance - Winter	5,300.00	5,000.00
+ General Expenses of Highway Department	5,000.00	5,000.00
+ Town Road Aid	673.83	666.87
* Library	30.00	30.00
* Old Age Assistance	600.00	200.00
* Town Poor	500.00	200.00
* Memorial Day	10.00	10.00
Cemeteries	400.00	400.00
* Legal Expenses	300.00	300.00
Advertising and Regional Associations	152.95	152.95
* Social Security	700.00	700.00
* Interest on Temporary Loans	400.00	400.00
* County Tax	4,811.71	3,700.00
Contingency Fund	200.00	200.00
Revaluation	3,500.00	136.00
Total	\$37,382.49	\$30,996.99

SUMMARY INVENTORY OF VALUATION

Land	\$ 446,925.00
Buildings	765,240.00
Electric Plants (4)	72,540.00
Mobile Homes (8)	14,600.00
Boats and Launches (20)	1,500.00
	\$1,300,805.00
Total Gross Valuation	
Less Elderly Exemption (7)	18,100.00
	\$1,282,705.00
Net Valuation on which Tax Rate is Computed	
Veterans Exemption (1) (Disabled)	\$ 450.74
Veterans Exemption (15)	750.00
	\$1,200.74

Population as of July Census (213)

Tax Rate:

School	\$4.19
Town	1.71
County	.30
	\$6.20

STATE OF NEW HAMPSHIRE

TAX COMMISSION

DIVISION OF MUNICIPAL
ACCOUNTING
FREDERICK E. LAPLANTE
DIRECTORCOMMISSIONERS
WILLIAM MAYNARD, CHAIRMAN
BOW
WALLACE W. JONES, SECRETARY
GILFORD
WILLIAM G. CONWAY
KEENE

CONCORD 03301

February 20, 1973

SUMMARY OF FINDINGS AND RECOMMENDATIONSBoard of Selectmen
Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1972, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audit reports must be given the Town Clerk to be retained as part of the permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, William H. Stephen, Jr., Tax Collector, for the period from January 1, 1972 to July 13, 1972, Velma E. Minor, Tax Collector, for the period from July 14, 1972 to December 31, 1972, Town Clerk, Cemetery Association and Trustees of Trust Funds.

FINANCIAL STATEMENTSGeneral Fund:Comparative Balance Sheets - As of December 31, 1971 and December 31, 1972:
(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1971 and December 31, 1972 are presented in Exhibit A-1. As indicated therein, the current surplus of the Town decreased by \$216.83 during 1972, from \$4,978.31 to \$4,761.48.

Analysis of Change in Current Financial Condition: (Exhibit A-2)

An analysis of the change in current financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Analysis of Change in Current Financial Condition: (Exhibit A-2)
(Continued)

Decreases in Current Surplus:

Surplus Used To Reduce Tax Rate	\$1,000.00	
1972 Net Budget Surplus To Be Transferred to Capital Reserve Fund (Pursuant To Article 8-1972)		<u>783.17</u>
		\$1,783.17

Increase in Current Surplus:

Net Budget Surplus		<u>1,566.34</u>
<u>Net Decrease in Current Surplus</u>		<u>\$ 216.83</u>

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1972, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue surplus of \$1,677.96 less a net overdraft of appropriations of \$111.62, resulted in a net budget surplus of \$1,566.34.

Long Term Indebtedness:

Balance Sheet as of December 31, 1972: (Exhibit A-5)

A balance sheet of the outstanding long term indebtedness of the Town as of December 31, 1972 is contained in Exhibit A-5.

Statement of Debt Service Requirements: (Exhibit A-6)

A statement of debt service requirements, showing annual maturities of principal and interest is presented in Exhibit A-6.

TREASURER

General Fund:

Classified Statement of Receipts and Expenditures: (Exhibit B-1)

A classified statement of receipts and expenditures for the fiscal year ended December 31, 1972, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1972, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

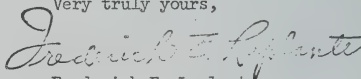
Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

Conclusion:

The provisions of Chapter 71, Section 27-a, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

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

Very truly yours,



Frederick E. Laplanté
Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

FEL/pcj

STATE OF NEW HAMPSHIRE
TAX COMMISSION

COMMISSIONERS
WILLIAM MAYNARD, CHAIRMAN
Bow
WALLACE W. JONES, SECRETARY
GILFORD
WILLIAM G. CONWAY
KEENE

DIVISION OF MUNICIPAL
ACCOUNTING
FREDERICK E. LAPLANTE
DIRECTOR



CONCORD 03301

February 20, 1973

TOWN OF LYMAN

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1972.

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 were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Lyman at December 31, 1972, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

A handwritten signature in cursive script that reads "Frederick E. Laplante".

Frederick E. Laplante
Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

FEL/pcj

Comparative Balance Sheets
As of December 31, 1971 and December 31, 1972

<u>ASSETS</u>	<u>December 31, 1971</u>	<u>December 31, 1972</u>
<u>Cash:</u>		
In Hands of Treasurer	\$19,077.42	\$47,663.93
<u>Capital Reserve Fund</u> (Contra)	614.15	5.12
<u>Accounts Receivable:</u>		
<u>State of New Hampshire:</u>		
Bounties	49.00	29.50
<u>Unredeemed Taxes:</u>		
Levy of 1972	\$	\$4,144.74
Levy of 1971	11,619.80	791.40
Levy of 1970	<u>611.99</u>	<u>98.76</u>
	12,231.79	5,034.90
<u>Uncollected Taxes:</u>		
Levy of 1972		380.33
Levy of 1971	476.36	
<u>TOTAL ASSETS</u>	\$32,448.72	\$53,113.78

<u>LIABILITIES AND SURPLUS</u>	<u>December 31, 1971</u>	<u>December 31, 1972</u>
<u>Unexpended Balances of</u>		
<u>Special Appropriations:</u>		
Dodge Pond Loan		\$ 5,000.00
Town Revaluation		<u>3,363.92</u>
		8,363.92
 <u>Due Capital Reserve Fund a/c</u>		
<u>Highway Equipment</u>	\$ 852.33	\$ 1,461.48
		<u>783.17</u>
		2,244.65
 <u>Unexpended Revenue Sharing Funds</u>		2,067.00
 <u>Due State of New Hampshire:</u>		
<u>2% Bond and Debt Retirement Tax:</u>		
Uncollected		\$ 43.97
Collected - Not Remitted	\$ 223.19	<u>262.86</u>
	223.19	306.83
 <u>Resident Taxes:</u>		
Uncollected	36.00	31.50
Collected - Not Remitted	<u>305.10</u>	<u>400.50</u>
	341.10	432.00
 <u>School District Tax Payable</u>	\$25,439.64	\$34,932.78
 <u>Capital Reserve Fund (Contra)</u>	<u>614.15</u>	<u>5.12</u>
Total Liabilities	\$27,470.41	\$48,352.30
Current Surplus	<u>4,978.31</u>	4,761.48
TOTAL LIABILITIES AND CURRENT SURPLUS	<u>\$32,448.72</u>	<u>\$53,113.78</u>

Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1972

	Appropriations Forwarded From 1971	Appropriations 1972	Receipts and Reimbursements	Total Amount Expenditures 1972	Balances Unexpended Overdrafts	Appropriations Forwarded To 1973
<u>General Government:</u>						
Town Officers' Salaries	\$	1,750.00	\$	1,750.00	\$ 62.40	\$
Town Officers' Expenses		1,500.00		1,774.50	274.50	
Election and Registration Expenses		350.00		359.20	9.20	
Town Hall And Building Maintanences		300.00		107.29	192.71	
Town Revaluation		3,500.00		136.08		\$ 3,363.92
<u>Protection of Persons and Property:</u>						
Police Department		500.00		500.00		
Fire Department				1,014.20	1,014.20	
Planning and Zoning		355.00		250.41	104.59	
Insurance		1,800.00		2,004.00	204.00	
Civil Defense		50.00		50.00		
<u>Health and Sanitation:</u>						
Health Department		486.00		410.00	76.00	
Town Dump		213.00		213.00		
<u>Highways and Bridges:</u>						
Town Road Aid		673.83		673.83		
<u>Town Maintenance:</u>						
Summer		7,000.00	6,373.81	13,373.81	1,187.42	
Winter		5,300.00		4,330.13	969.87	
General Expenses of Highway Department		5,000.00		5,800.20	800.20	
Libraries:		30.00		30.00	30.00	
<u>Public Welfare:</u>						
Old Age Assistance		600.00		600.00	600.00	
Town Poor		500.00		150.00	350.00	

<u>Patriotic Purposes:</u>									
Memorial Day	10.00	10.00	10.00						
<u>Public Service Enterprises:</u>									
Cemeteries	400.00	400.00	400.00						
<u>Unclassified:</u>									
Damages and Legal Expenses	300.00	300.00	300.00						300.00
Advertising and Regional Associations	152.95	152.95	152.95						152.95
Employees Retirement and Social Security	700.00	700.00	700.00						51.64
Contingency Fund	200.00	200.00	200.00						200.00
<u>Debt Service:</u>									
<u>Interest on Debt:</u>									
Paid on Tax Anticipation Notes	400.00	400.00	428.10						28.10
<u>Principal of Debt:</u>									
Paid on Long Term Notes		3,000.00							3,000.00
<u>Capital Outlay:</u>									
<u>Highways and Bridges:</u>									
Dodge Pond Dam	5,000.00	5,000.00							5,000.00
<u>New Equipment:</u>									
Loader	3,000.00			14,100.00 (3)					
Highway Truck				1,461.48 (2)	18,561.48	15,964.30	1,135.70		1,461.48
				8,500.00 (1)	8,500.00	8,426.00	74.00		
Total A/C Town Appropriations	40,070.78	30,435.29	70,506.07	60,676.54	5,834.33	5,330.20			9,825.40
<u>Payments To Other Governmental Divisions:</u>									
School District Tax	25,439.64		80,372.42	45,439.64					34,932.78
County Tax			3,962.76	3,962.76					
Overlay (Discounts, Abatements and Refunds)		1,406.25	1,406.25	1,522.00					115.75
	\$25,439.64	\$100,372.57	\$30,435.29	\$156,247.50	\$111,600.94	\$5,834.33	\$5,445.95		\$44,758.18

(1) Proceeds of Long Term Notes (Article 14 - 1972)
(2) Withdrawal from Capital Reserve Funds (Article 13 - 1972)
(3) Proceeds from Sale of School House (Article 13 - 1972)

STATEMENT OF TOWN CLERK'S ACCOUNT
Fiscal Year Ended December 31, 1972

DEBITS

Motor Vehicle Permits Issued:

1971 - Nos. 296838 - 296841	\$ 22.18	
1972 - Nos. 327001 - 327253	2,802.07	\$ 2,824.25

Dog Licenses Issued:

65 at \$ 2.00	130.00	
11 at 5.00	55.00	
1 at 12.00	12.00	

11 - \$1.00 Penalties	11.00	208.00

Total		\$ 3,032.25
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CREDITS

Remittances to Treasurer:

Motor Vehicle Permit Fees	\$ 2,824.25	
Dog Licenses and Penalties	208.00	

Total		\$ 3,032.25
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SUMMARY OF TREASURER'S ACCOUNT AND PROOF OF BALANCE
Fiscal Year Ended December 31, 1972

Balance - January 1, 1972	\$ 19,077.42	
Receipts During Year	<u>163,067.53</u>	\$182,144.95
Expenditures During Year		<u>134,481.02</u>
Balance - December 31, 1972		\$ 47,663.93

PROOF OF BALANCE

Balance in the Littleton National Bank, Lisbon, N.H. Per Statement December 31, 1972	\$47,455.01	
Add: Deposits of January 2, 1973	<u>6,041.16</u>	\$53,496.17
Less: Outstanding Checks		<u>7,899.24</u>
		\$45,596.93
On Deposit in the Littleton National Bank, Lisbon, N.H. December 31, 1972 - #001-9286 - Revenue Sharing		<u>2,067.00</u>
Reconciled Balance - December 31, 1972		\$47,663.93

Comparative Statement of Estimated and Actual Revenues
and Budget Summary
Fiscal Year Ended December 31, 1972

<u>SOURCE</u>	----- Revenues -----		Excess	Deficit
	Estimated	Actual		
<u>Local Taxes:</u>				
<u>Current Year:</u>				
Property Taxes	\$ 78,283.57	\$ 78,361.07	\$ 77.50	\$
Resident Taxes Retained	528.00	631.95	103.95	
Yield Taxes	1,404.00	1,404.14	.14	
<u>Interest on Delinquent Taxes</u>	190.00	738.66	548.66	
<u>Surplus Used To Reduce Tax Rate</u>	1,000.00	1,000.00		
<u>From State of New Hampshire:</u>				
Interest and Dividends Tax	4,343.00	4,343.00		
Savings Bank Tax	42.00	41.24		.76
Highway Subsidy	7,859.00	7,858.61		.39
Meals and Rooms Tax	1,018.00	1,015.43		2.57
Business Profits Tax	1,833.00	1,832.88		.12
Road Toll Refunds		290.35	290.35	
<u>From Local Sources, Except Taxes:</u>				
Motor Vehicle Permit Fees	2,400.00	2,824.25	424.25	
Dog Licenses	172.00	208.00	36.00	
Sale of Town Property	500.00			500.00
Rent of Town Property	800.00	1,476.45	676.45	
Pistol Permits		10.00	10.00	
Income From Departments		14.50	14.50	
	\$100,372.57	\$102,050.53	\$2,181.80	\$503.84
<u>Budget Summary</u>				
Actual Revenues		\$102,050.53		
Estimated Revenues		<u>100,372.57</u>		
Revenue Surplus			\$1,677.96	
Overdrafts of Appropriations		5,445.95		
Unexpended Balances of Appropriations		5,334.33		
Net Overdraft of Appropriations			<u>111.62</u>	
Net Budget Surplus				<u>\$1,566.34</u>

ANALYSIS OF CHANGE IN CURRENT FINANCIAL CONDITION
Fiscal Year Ended December 31, 1972

Current Surplus - December 31, 1971	\$ 4,978.31	
Current Surplus - December 31, 1972	4,761.48	
Decrease in Current Surplus		\$ 216.83

ANALYSIS OF CHANGE

Decrease in Current Surplus:		
Surplus Used to Reduce Tax Rate	\$ 1,000.00	
1972 Net Budget Surplus to be Transferred to Capital Reserve Fund (Pursuant to Article #8 - 1972)	783.17	\$ 1,783.17
Increase in Current Surplus:		
Net Budget Surplus		1,566.34
Net Decrease		\$ 216.83

SUMMARY OF WARRANTS
Period January 1, 1972 to July 13, 1972

William H. Stephens, Jr. — Tax Collector

--- Levies of ---
1972 1971

DEBITS

Uncollected Taxes - January 1, 1972:

Property Taxes	\$	396.36
Resident Taxes		80.00

Taxes Committed to Collector:

Yield Taxes	\$	1,684.96
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Added Taxes:

Resident Taxes		20.00
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Prepayment a/c Resident Taxes		20.00
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Penalties on Delinquent Resident Taxes		9.00
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Totals	\$	1,704.96		\$	505.36
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CREDITS

Remittances to Treasurer:

Property Taxes		\$	395.21
Resident Taxes	\$	20.00	90.00
Yield Taxes		517.51	
Resident Taxes - Penalties			9.00

Abatements Allowed:

Resident Taxes			10.00
----------------	--	--	-------

Uncollected Taxes - July 13, 1972:

Property Taxes			1.15
Yield Taxes		1,167.45	

Totals	\$	1,704.96		\$	505.36
---------------	-----------	-----------------	--	-----------	---------------

SUMMARY OF WARRANTS
Period July 14, 1972 to December 31, 1972

Velma E. Miner — Tax Collector

--- Levies of ---
1972 1971

DEBITS

Uncollected Taxes - July 14, 1972:

Property Taxes		\$	1.15
Yield Taxes	\$ 1,167.45		

Taxes Committed to Collector:

Property Taxes	78,283.57		
Resident Taxes	960.00		

Added Taxes:

Property Taxes	77.50		
Resident Taxes	140.00		

Interest on Delinquent Taxes

344.32

Penalties on Delinquent Resident Taxes

10.00

	\$80,982.84	\$	1.15
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CREDITS

Remittances to Treasurer:

Property Taxes	\$77,259.02		
Resident Taxes	1,030.00		
Yield Taxes	903.62		
Interest	344.32		
Resident Taxes - Penalties	10.00		

Abatements Allowed:

Property Taxes	186.00	\$	1.15
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Discounts Allowed

869.55

Uncollected Taxes - December 31, 1972:

Property Taxes	46.50		
Resident Taxes	70.00		
Yield Taxes	263.83		

	\$80,982.84	\$	1.15
--	-------------	----	------

SUMMARY OF TAX SALE ACCOUNTS
Period January 1, 1972 to July 13, 1972

William H. Stephens, Jr. — Tax Collector

	-- Levies of --	
	1971	1970
DEBITS		
Unredeemed Taxes - January 1, 1972	\$11,619.80	\$ 611.99
Interest and Costs Collected After Sale	160.91	6.85
	<hr/>	<hr/>
Totals	\$11,780.71	\$ 618.84

CREDITS		
Remittances to Treasurer:		
Redemptions	\$ 9,537.84	\$ 25.47
Interest and Costs	160.91	6.85
Unredeemed Taxes - July 13, 1972	2,081.96	586.52
	<hr/>	<hr/>
Totals	\$11,780.71	\$ 618.84

SUMMARY OF TAX SALE ACCOUNTS
Period July 14, 1972 to December 31, 1972

Velma E. Miner — Tax Collector

	-- Levies of --		
	1972	1971	1970
DEBITS			
Unredeemed Taxes - July 14, 1972		\$ 2,081.96	\$ 586.52
Tax Sale of December 30, 1972	\$ 4,195.37		
Interest and Costs Collected After Sale		109.83	116.75
		<hr/>	<hr/>
Totals	\$ 4,195.37	\$ 2,191.79	\$ 703.27

CREDITS			
Remittances to Treasurer:			
Redemptions	\$ 50.63	\$ 1,290.56	\$ 487.76
Interest and Costs		109.83	116.75
Unredeemed Taxes - December 31, 1972	4,144.74	791.40	98.76
	<hr/>	<hr/>	<hr/>
Totals	\$ 4,195.37	\$ 2,191.79	\$ 703.27

**LIST OF UNCOLLECTED TAXES
(With Interest Added)**

January 1, 1973

	1972	1971
Clough, Edward	\$ 480.77	\$ 197.37
Clough, Roger	239.66	163.89
Donahoe, Joseph	203.29	174.85
Dusik, Arkade	84.82	
Gora, Theodore	9.10	(Paid 2/13/73)
Hasher, Martin	55.25	
Kimball, Maryann	117.09	
Locke, Harvey	267.63	(Paid 1/5/73)
Locke, James	\$1,120.28	
Ogden, Gaye	292.75	
Santy, Robert, Jr.	124.10	
Santy, Robert, Sr.	316.57	255.29
Tautic, Richard	70.87	(Paid 1/5/73)
Trevena, Kenneth W.	211.41	(Paid 1/5/73)
Smith, Delwood	458.15	(Paid 1/26/73)

UNCOLLECTED RESIDENT TAXES

	1972
Clough, Alice and Edward - Included in Tax Sale	\$ 22.00
Clough, Marlene and Roger - Included in Tax Sale	22.00
Dusik, Arkade - Included in Tax Sale	11.00
Hawkey, Francine (Paid 2/19/73)	11.00
Hawkey, G. Michael (Paid 2/19/73)	11.00
Nihan, Doris (Paid 2/15/73)	11.00
Ogden, Gaye and R. Jeff - Included in Tax Sale	22.00
Santy, Brenda and Robert - Included in Tax Sale	22.00
Santy, Edith and Robert, Sr. - Included in Tax Sale	22.00
Wrigley, Donald and Geraldine (Paid 2/16/73)	22.00

UNCOLLECTED YIELD TAXES — 1972

Plante, Roy, Sr.	\$263.83
Velma E. Miner Collector of Taxes	

Town of Lyman

RECEIPTS

Current Revenue:**From Local Taxes:**

Property Taxes - 1972	\$ 77,259.02	
Resident Taxes - 1972	1,050.00	
Yield Taxes - 1972	1,421.13	
Property Taxes - 1971	395.21	
Resident Taxes - 1971	90.00	
Interest Collected on Delinquent Taxes	738.66	
Resident Tax Penalties	19.00	
Tax Sales Redeemed	11,392.26	\$ 92,365.28

From State:

Class V Highway Maintenance	\$ 6,373.81	
Highway Subsidy	7,858.61	
Interest and Dividends Tax	4,343.00	
Savings Bank Tax	41.24	
Road Toll Refunds	290.35	
Bounties	30.50	
Meals and Rooms Tax	1,015.43	
Business Profits Tax	1,832.88	
Resident Tax Refund	13.50	\$ 21,799.32

From Local Sources, Except Taxes:

Motor Vehicle Permit Fees	\$ 2,824.25	
Dog Licenses	208.00	
Pistol Permits	10.00	
Rent of Town Property	1,476.45	
Income from Departments	14.50	\$ 4,533.20

Total Current Revenue Receipts \$118,697.80

Receipts Other Than Current Revenue:

Proceeds of Tax Anticipation Notes	\$ 18,000.00
Proceeds of Long Term Notes	8,500.00
Withdrawal from Capital Reserve Fund	1,461.48
Sale of School House	14,100.00
Grants from U.S.A.	
Revenue Sharing	2,067.00
Tax Collectors Abatements (Contra)	241.25

Total Receipts Other Than Current Revenue \$ 44,369.73

Total Receipts From All Sources \$163,067.53

Balance on Hand, January 1, 1972 19,077.42

Grand Total \$182,144.95

PAYMENTS

For Year Ended December 31, 1972

Expenditures:**General Government:**

Town Officers' Salaries	\$ 1,687.60	
Town Officers' Expenses	1,774.50	
Election and Registration Expenses	359.20	
Town Hall and Building Maintenance	107.29	
Town Revaluation	136.08	\$ 4,064.67

Protection of Persons and Property:

Police Department	\$ 500.00	
Fire Department	1,014.20	
Planning and Zoning	250.41	
Bounties	11.00	
Insurance	2,004.00	
Civil Defense	50.00	\$ 3,829.61

Health and Sanitation:

Health Department	\$ 410.00	
Town Dump	213.00	\$ 623.00

Highways and Bridges:

Town Road Aid	\$ 673.83	
Town Maintenance		
Summer	12,186.39	
Winter	4,330.13	
General Expenses of Highway Department	5,800.20	\$ 22,990.55

Public Welfare:

Town Poor		\$ 150.00
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Patriotic Purposes:

Memorial Day		\$ 10.00
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Public Service Enterprises:

Cemeteries		\$ 400.00
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Unclassified:

Advertising and Regional Associations	\$ 152.95	
Taxes Bought by Town	4,195.37	
Overlay: Abatements and Refunds		
Property Taxes	459.80	
Resident Taxes	10.00	
Employees' Retirement and Social Security	648.36	
Tax Collectors Abatements (Contra)	241.25	\$ 5,707.73

Debt Service:

Interest on Debt		
Paid on Tax Anticipation Notes	\$ 428.10	
Principal of Debt		
Payments on Tax Anticipation Notes	18,000.00	
Payments on Tax Anticipation Notes	18,000.00	
Payments on Long Term Notes	3,000.00	\$ 21,428.10

(Continued)

(Expenditures Continued)

Capital Outlay:

New Equipment		
Loader	\$ 15,964.30	
Highway Truck	8,426.00	
Payments to Capital Reserve Fund	852.33	\$ 25,242.63
		<hr/>

Payments to Other Governmental Divisions:

State of New Hampshire		
Resident Taxes	\$ 435.15	
2% Bond and Debt Retirement Tax	197.18	\$ 632.33
		<hr/>

County Tax

\$ 3,962.76

School District Tax:

1971-72 Assessment	\$ 25,439.64	
1972-73 Assessment	20,000.00	\$ 45,439.64
		<hr/>

Total Expenditures For All Purposes \$134,481.02

Balance on Hand, December 31, 1972 47,663.93

Grand Total \$182,144.95

LONG TERM INDEBTEDNESS – BALANCE SHEET
As of December 31, 1972

ASSETS

Amount to be provided for Retirement of Long Term Debt \$5,500.00

LIABILITIES

Long Term Notes Outstanding:

Highway Truck - 1972 \$5,500.00

STATEMENT OF DEBT SERVICE REQUIREMENTS
As of December 31, 1972

Highway Truck Note at 4%:

Amount of Original Issue \$8,500.00

Date of Original Issue - June 7, 1972

Principal Payable Date - June 7

Interest Payable Date - June 7

Payable at Littleton National Bank, Littleton, N.H.

	Principal	Interest
Maturities - Fiscal Year Ending:		
December 31, 1973	\$ 3,000.00	\$ 330.00
December 31, 1974	2,500.00	120.00
	Total	\$ 450.00
	\$ 5,500.00	\$ 450.00

LYMAN CEMETERY ASSOCIATION

**Statement of Account and Proof of Balance
Fiscal Year Ended December 31, 1972**

Balance - January 1, 1972	\$	707.74	
Receipts During Year:			
Town Appropriation		400.00	
Gift		50.00	\$ 1,157.74
		<hr/>	
Expenditures During Year:			
General Maintenance		826.56	
Supplies		7.25	833.81
		<hr/>	
Balance - December 31, 1972	\$		323.93

PROOF OF BALANCE

Balance in the Littleton National Bank, Lisbon, N.H. Per Statement December 31, 1972	\$	317.01	
Add: Cash on Hand - December 31, 1972		6.92	
		<hr/>	
Reconciled Balance - December 31, 1972	\$		323.93

SPECIAL MAINTENANCE FUND

On Deposit in L.S.B. - Pass Book #16392 - December 31, 1972	\$	768.41	
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EXHIBIT F
TOWN OF LYMAN
Trust Funds
Summary of Principal, Income and Investments
Fiscal Year Ended December 31, 1971

	PRINCIPAL			INCOME			Balance of Principal and Income December 31, 1972
	Balance January 1, 1972	Additions During Year	Withdrawals During Year	Balance December 31, 1972	Balance January 1, 1972	Income During Year	
Ellen Thornton	\$ 200.00	\$	\$	\$ 200.00	\$ 134.35	\$14.65	\$ 349.00
Albert Dow	100.00			100.00	6.89	4.82	111.71
H. H. Porter	150.00			150.00	9.95	7.21	167.16
James E. Richardson	200.00			200.00	13.79	9.65	223.44
Frye Fund (Moulton Hill Cemetery)	250.00			250.00	17.24	12.07	279.31
	900.00			900.00	182.22	48.40	1,130.62
<u>Capital Reserve Fund:</u>							
Highway Department	2,986.31	852.33	1,461.48	2,377.16	(2,372.16)	.12	(2,372.04)
	\$3,886.31	\$852.33	\$1,461.48	\$3,277.16	(\$2,189.94)	\$48.52	(\$2,141.42)

Investments.

Lisbon Savings Bank & Trust Company

\$1,135.74

REPORT OF PLANNING BOARD

The Planning Board met the required number of times during the year. The Board suggests to the Selectmen that they continue to administer the Lyman Zoning Ordinance as they have since its passage July 6, 1972. The Board is exploring the consequences and possible action if large companies should commence mining operations in Lyman. The tentative conclusion is that any such action might be taken by the State under the proposed New Hampshire Mining and Reclamation Act.

Quarterly meetings of the Planning Board held the second Tuesday of every third month (March, June, September and December) at 7 PM in the Town Hall are open to the public.

The Planning Board requests \$150.00 for their operations in 1973-74.

Respectfully submitted,

Leonard Labbay, Chr.
George F. Godfrey, Sec.
Clayton Miner
Frederic Winslow
Jeff Ogden
James Locke
James Merchant, Selectman

REPORT OF THE FOREST FIRE WARDEN AND DISTRICT CHIEF

In New Hampshire, forest fire control is a cooperative State-town program. The Town Forest Fire Warden, appointed by the Director, Division of Resources Development upon recommendation of the Selectmen and the State's District Forest Fire Chief is responsible for fire suppression and other related duties. The State shares equally with the town in the cost of most forest fires, except illegal and careless fires, which are charged to the responsible party. The State further provides fire detection services, prevention programs, fire training for town wardens and crews, and back up equipment for fire suppression.

By authority of the State, the Town Forest Fire Warden controls all outside burning in his town except backyard cooking fires. Any person wishing to kindle a fire when the ground is not covered with snow must obtain a fire permit, free of cost, from the Town Forest Fire Warden. No permits will be issued for fires between 9:00 A.M. and 5:00 P.M. unless it is raining, except for commercial purposes.

Please be careful when using fire, remember it can be an extremely useful tool when under control but once allowed to run wild it can become a disastrous and devastating force. Only you can prevent a forest fire.

Number of fires reported and acres burned - 1972 season

STATE -- 410 fires - 361 acres burned

DISTRICT -- 9 fires - 2 1/2 acres burned

TOWN -- 0 fires - 0 acres burned

DISTRICT CHIEF
John Q. Ricard

FOREST FIRE WARDEN
Wm. Stephens, Jr.

White Mountains Region Association
of NEW HAMPSHIRE

Coordinating North Country Development and Promotion



Edward G. Pinkerton, Executive Director
Lancaster, N. H. 03584
Phone 603-788-2061

January 8, 1973

Chairman, Lyman
Town Budget Committee
P.O. - R.F.D. #1, Lisbon, N.H. 03585

Gentlemen:

The White Mountains Region Association is requesting support for its work in the year just begun with an appropriation from your Town of Lyman.

We are enclosing our annual report and a summary of the Association's activities for the year just ended. This summary, I understand, is usually incorporated into the annual town report.

The appropriation, as you are probably aware, is derived from a standard formula which is used for all towns in the Region. This is seven cents per thousand dollars' valuation and is based on the most recent "total equalized valuation" list. According to our records, the total equalized valuation in 1970 for Lyman was \$2,185,005. We, therefore, are asking for an appropriation of \$152.95.

The officers, directors and I want to thank you for your very necessary support last year and look forward to your continued cooperation in 1973.

Thank you for your attention to this matter.

Sincerely,

WHITE MOUNTAINS REGION ASSOCIATION

EGP:es
encls.

Edward G. Pinkerton,
Executive Director

North Country Home Health Agency, Inc.

97 COTTAGE STREET

LITTLETON, NEW HAMPSHIRE 03561

January 24, 1973

Selectmen and Members of Budget Committee
Town of Lyman
Lisbon, N. H. 03585

Gentlemen:

The North Country Home Health Agency, Inc. wishes to officially file a budget request for 1973. We provide services of community nurse, Physiotherapist and Medical Social Service.

Our request is based on 1970 population at one dollar per capita. Lyman has 197 people so your share to be appropriated and paid to our agency is \$197.00. This is a small insurance fee to pay to assure one of the most important services to human beings; that of keeping healthy and if sickness strikes to receive assistance in returning to a healthy status and function as a dignified human being.

We now are able to provide in addition to Public Health Nursing in the homes, physiotherapy and social service.

Our agency serves 15 towns and covers an area of 720 square miles.

For service or information, please call 444-5317.

Respectfully submitted,



Richard M. Hall, Administrator
N.C.H.H.A., Inc.

RMH: spr

cc: Mrs. Keith Booth

MARRIAGES -- 1972

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each	Birthdate of Each	Names of Parents	Name, Residence and official station of person by whom married
February 19, 1972 Lisbon, N. H.	Stanley Keith Lyndes Beth Ellen Twombley	Lyman, N. H. Lisbon, N. H.	9/18/54 1/16/56	Seth Steven Lyndes Viola Ottobelle McGuire Robert George Twombley Irene Florence Wright	Charlotte P. Derosia Justice of the Peace Lisbon, N. H.
May 29, 1972 Lisbon, N. H.	Richard Eugene Merrill Donna Lee Waltman	Lyman, N. H. Lyman, N. H.	2/7/30 3/14/50	Ralph E. Merrill Elsie Gertrude Warcup James E. Merchant Eva Faye Downes	Rev. Hollis W. Hastings Clergyman Lisbon, N. H.

DEATHS -- 1972

Date and Place of Death	Name of Deceased	Age	Sex	Place of Birth	Occupation	Name of Father	Name of Mother
April 3, 1972 Littleton, N. H.	Myrtle O. Stephens	79	F	N. H.	Housewife	John F. Olin	Orpha Alexander
July 17, 1972 Haverhill, N. H.	Charles Parker	87	M	N. H.	Laborer	Shepherd Parker	Candice Mason

