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1974

# ANNUAL REPORT

For the Town of

**LYMAN, N. H.**



Year ending December 31, 1974



# TOWN OF LYMAN, NEW HAMPSHIRE

## Annual Report of the Town Officers



Year Ended December 31, 1974

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352.07  
1977  
1974

LYMAN TOWN OFFICERS

Fiscal Year 1974

MODERATOR  
Keith Booth

TOWN CLERK  
Velma E. Miner

TREASURER  
Bertha Bonor

SELECTMEN  
Bernard R. Santy, 1975 Chm.  
Leonard A. Labbay, 1976  
Paul F. Hoerig, 1977

TAX COLLECTOR  
Velma E. Miner

OVERSEER OF THE POOR  
Patricia Winslow

SUPERVISORS OF THE CHECKLIST  
Alice Santy, 1976  
Cheryl Santy, 1978  
Kathleen Locke, 1980

TRUSTEES OF TRUST FUNDS  
Eva Faye Merchant, 1975  
Alice Santy, 1976  
Mary Santy, 1977

LIBRARY TRUSTEES  
Patricia Winslow, 1975  
Yvonne Booth, 1976  
Eva Faye Merchant, 1977

LIBRARIAN  
Ellen Corey

POLICE OFFICER  
Edward Parent

DEPUTY  
Irwin Hood

DOG POLICE  
Irwin Hood

HIGHWAY AGENT  
Everett Fenoff

TOWN HOUSE AGENT  
Everett Fenoff

CEMETERY ASSOCIATION  
Frederic Winslow, 1975  
Paul F. Hoerig, 1976  
Clayton Miner, 1977

CIVIL DEFENSE  
Geraldine Wrigley

PLANNING BOARD-ZONING  
Clayton Miner, 1975 Chm.  
Kenneth Mosedale, 1976 Resigned  
George Godfrey, 1977 Sec.  
James Locke, 1978  
Everett Fenoff, 1979  
Frederic Winslow, 1980  
Leonard Labbay, Selectman

BOARD OF ADJUSTMENT  
Robert Fenoff, 1975  
Milton Presby, 1976  
Harold Gearty, 1977  
Irwin Hood, 1978  
Oscar Bonor, 1979 Chm.  
Paul Hoerig, Selectman

The Selectmen will meet in Public Session at the Town Hall every  
2nd and 4th Thursday.

April 1 - November 30  
December 1 - March 31

7:00 - 9:00 p. m.  
9:30 a. m. - 12:00 noon



## 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 Town Hall in said Town on Tuesday the fourth day of March, 1975, polls to open at ten-thirty o'clock in the forenoon and will not be closed before six o'clock in the afternoon in said Town Hall, to act on Article I, 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 Fourteen Thousand and Ninety Dollars (\$14,090.00) 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 Twenty-one Thousand Six Hundred Sixty-two Dollars and Eighty-eight Cents (\$21,662.88) 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 Eight Hundred Fifty-two Dollars and Twenty-five Cents (\$852.25) for the Health Department (Health Officer and Overseer of Poor \$60.00, North Country Home Health Agency \$276.00, Littleton Hospital Association \$250.00, White Mountain Community Services \$266.25). All items marked by a dash in the budget are covered by this Article.

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Fifty Dollars (\$1,250.00) to defray the Town's share of the cost of the Lisbon dump.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Six Hundred Dollars (\$600.00) for Town Cemeteries.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Three Hundred Four Dollars and Twenty Cents (\$304.20) 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 1974 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 raise and appropriate as compensation for the Tax Collector a sum equal to one-half (1/2) of one percent (1%) of the taxes collected but not to exceed One Thousand Dollars (\$1,000.00).

ARTICLE 10. To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed.

ARTICLE 11. 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 1975 and be paid therefrom.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Five Hundred Dollars (\$500.00), (being one-half of the estimated cost) to perambulate the town line with the Town of Lisbon.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Eight Hundred Twenty-five Dollars (\$825.00) for the following purposes: Police Chief \$500.00, Dog Police \$25.00, mileage at Fifteen Cents (15¢) per mile not to exceed \$300.00.

ARTICLE 14. If the above Article is adopted, to see if the Town will vote to authorize the Selectmen to apply Eight Hundred Twenty-five Dollars (\$825.00) as payment of the above from Federal Revenue Sharing.

ARTICLE 15. To see if the Town will vote to authorize the Selectmen to apply for and accept any State and/or Federal funds related to disaster or emergency programs which are available at the time, and to expend such funds for repair of damage.

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of Two Hundred Seventeen Dollars (\$217.00) to defray the Town's share of operation expenses of the North Country Council.

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of Four Thousand Eight Hundred Ninety-eight Dollars (\$4,898.00) to be used for the purpose of purchasing and installing a furnace and rest room in the Town Hall.

ARTICLE 18. If the above Article is adopted, to see if the Town will vote to authorize the Selectmen to apply Four Thousand Eight Hundred Ninety-eight Dollars (\$4,898.00) towards the payment of the above from Federal Revenue Sharing.

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of One Hundred Ten Dollars (\$110.00) for Pine Blister Rust Control.

ARTICLE 20. To see if the Town will vote to raise and appropriate the following sums for salaries of the Selectmen and the Treasurer: Chairman, Board of Selectmen \$405.00, Selectmen \$360.00, Treasurer \$120.00, (the above salaries represent a fifty percent (50%) increase.)

ARTICLE 21. To see if the Town will vote to approve the obtaining of the services of public accountants for the annual audit of the Town's accounts.

ARTICLE 22. To hear reports of agents, auditors, committees and officers heretofore chosen, and pass any vote relating thereto.

ARTICLE 23. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 7th day of February, 1975.

Leonard A. Labbay  
Paul F. Hoerig  
Bernard R. Santy

Selectmen of Lyman, N.H.



BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1975

	1974	1975
* Town Officers' Salaries	\$ 2,500.00	\$ 3,000.00
* Town Office Administrative Expenses	2,000.00	2,500.00
* Election Registration Expenses	400.00	400.00
* Planning Board - Zoning	150.00	150.00
* Town Hall and Other Buildings	400.00	600.00
Police Department	900.00	825.00
* Fire Department	1,000.00	1,000.00
* Insurance	2,500.00	2,600.00
* Civilian Defense	60.00	60.00
- Health Department	60.00	60.00
- White Mountain Community Service Inc.	266.25	266.25
- North Country Home Health Agency, Inc.	240.00	276.00
- Littleton Hospital Association	100.00	250.00
Dump	741.00	1,250.00
+ Town Maintenance - Summer	7,000.00	8,000.00
+ Town Maintenance - Winter	5,000.00	6,000.00
+ General Expenses of Highway Department	6,000.00	7,000.00
+ Town Road Aid	665.64	662.88
* Library	30.00	30.00
* Old Age Assistance	200.00	200.00
* Town Poor	400.00	400.00
* Memorial Day	25.00	25.00
Cemeteries	400.00	600.00
* Legal Expenses and Damages	300.00	300.00
Advertising and Regional Associations	304.20	304.20
* Social Security	950.00	1,100.00
* Interest on Temporary Loans	500.00	1,000.00
* Contingency Fund	300.00	425.00
North Country Council	198.00	217.00
Revaluation (pickup work)	3,000.00	300.00
White Pine Blister Rust	---	110.00
Perambulate Town Line (Bath-Lyman)	500.00	---
Perambulate Town Line (Lisbon-Lyman)	---	500.00
Furnace	---	2,000.00
Rest room, Water and Leach Bed	---	2,898.00
* County Tax	6,300.00	---
	<u>6,300.00</u>	<u>---</u>
	\$43,085.89	\$45,309.33



## SUMMARY INVENTORY OF VALUATIONS

Land:			
Total		\$4,759,950.00	
Exempt for Current Use		<u>1,556,450.00</u>	
	Used For Tax Rate		\$3,203,500.00
Buildings			2,030,250.00
Electric Plants (4)			217,050.00
Mobile Homes (8)			13,250.00
Boats and Launches (20)			<u>1,500.00</u>
	Total Gross Valuation		\$5,465,550.00
Less Elderly Exemption (6)			<u>30,000.00</u>
	Net Valuation on which Tax Rate is Computed		\$5,435,550.00
Veterans Exemption (1 - Disabled)		\$	354.90
Veterans Exemption (20)			<u>999.75</u>
		\$	1,354.65

### Tax Rate:

School	\$1.55
Town	.43
County	<u>.12</u>

\$2.10 per \$100.00

## SCHEDULE OF TOWN PROPERTY

Town Hall, Lands and Buildings	\$25,000.00
Furniture and Equipment	2,500.00
Libraries, Lands and Buildings	2,500.00
Fire Department, Equipment	225.00
Highway Department, Lands and Buildings	
Equipment	37,000.00
Materials and Supplies	<u>1,000.00</u>
	\$68,225.00

ITEMIZED EXPENSES FOR 1974

1/3	Homer Bonor, Winter Roads	846	\$	199.51
1/3	Donna Washburn, Treas., School Approp.	847		10,000.00
1/10	Community Oil Co., Diesel Oil	848		73.52
1/10	Clark-Goudie Hardware, Supplies-Road	849		12.64
1/10	Tetreault Salvage, Culvert	850		21.06
1/10	Warren L. Wetherbee, Grease & Motor Oil	851		32.30
1/10	Swenson Spreader, Sander Parts	852		79.04
1/10	Homer Bonor, Winter Roads	853		241.39
1/10	G. Michael Hawkey, Refund on 1973 Taxes	854		161.71
1/14	Robert Fenoff, Plowing Snow	855		108.00
1/17	Homer Bonor, Winter Roads	856		193.11
1/24	Donna Washburn, Treas., School Approp.	857		10,000.00
1/24	Public Service, Town Hall Lights	858		26.71
1/24	Treasurer, State of N.H., O.A.S.I. Fund	859		1.00
1/24	Texaco, Inc., Gas	860		187.63
1/24	Noyes Tire Co., Loader Tire	861		275.00
1/24	New England Telephone, Phone-December	862		18.63
1/24	State of N.H., Revaluation Cost-December	863		472.30
1/24	Homer Bonor, Winter Roads	864		180.55
1/31	Homer Bonor, Winter Roads	865		125.41
1/31	N.H.M.A., 4 Handbooks	866		8.00
				<u>\$22,417.51</u>
	Social Security			61.63
	Withholding Tax			<u>88.60</u>
	Total for Month of January			<u>\$22,567.74</u>

2/7	Homer Bonor, Winter Roads	867	\$	168.87
2/14	George Godfrey, Photo-Town Report	868		5.00
2/14	David & Linda Emery, Refund on 2 Res. Tax	869		20.00
2/14	Charles A. Wood, Redemptions, etc.	870		29.50
2/14	State Treasurer, Bond & Debt Tax	871		1.65
2/14	Brown & Saltmarsh Inc., Tax Collector's Supplies	872		5.24
2/14	State Equipment Corp., Sander Parts	873		34.07
2/14	Tetreault Salvage, Steel	874		3.74
2/14	New England Telephone, Phone-January	875		19.43
2/14	Clark-Goudie Hardware, Supplies-Road	876		4.76
2/14	Texaco, Inc., Gas	877		275.77
2/14	Jesseman's Garage, Inc., Truck Repairs	878		246.97
2/14	Postmaster, Lisbon P.O., Env. & Stamps	879		114.40
2/14	Homer Bonor, Winter Roads	880		231.56
2/14	Dodge, Moulton & Smith, Warrant	881		90.00
2/20	Robert Fenoff, Plowing Snow	882		72.50
2/21	Homer Bonor, Winter Roads	883		227.56
2/28	Public Service Co., Town Hall Lights	884		30.51

2/28	Jesseman's Garage, Truck Repairs	885	58.39
2/28	State of N.H., Revaluation Cost-January	886	1,161.80
2/28	Lehigh Steel Products, Parts for Snowplow	887	40.78
2/28	Donna Washburn, Treas., School Approp.	888	5,000.00
2/28	Homer Bonor, Winter Roads	889	<u>231.64</u>

\$ 8,074.14

Social Security 55.37

Withholding Tax 88.50

Total for Month of February \$ 8,218.01

3/7	Homer Bonor, Winter Roads	890	\$ 137.41
3/7	Oscar Bonor, Winter Roads	891	4.71
3/14	Texaco Inc., Gas	892	43.47
3/14	New England Telephone, Phone-February	893	19.25
3/14	State of N.H., Revaluation-February	894	933.86
3/14	Town of Sugar Hill, Use of Steamer	895	20.00
3/14	Wheeler & Clark, Postage on Dog Tags	896	.78
3/14	Courier Printing Co., Supervisor's Notice	897	7.00
3/14	Charles A. Wood, Redemption	898	.50
3/14	Littleton Office Supply, Duplicate Paper	899	2.90
3/14	Cheryl A. Santy, Void	900	Void
3/14	Cheryl A. Santy, Typing, etc.	901	30.00
3/14	Leonard Stevens, Refund on 1973 Tax	902	236.50
3/14	Everett Fenoff, Winter Roads	903	135.76
3/21	Everett Fenoff, Winter Roads	904	268.22
3/28	Public Service Co., Town Hall Lights	905	29.85
3/28	Woolson & Clough Insurance, Officers Bonds	906	186.00
3/28	Town of Lisbon, Chimney Fire	907	30.00
3/28	N.H. Town Clerk Assoc., Dues	908	8.00
3/28	N.H. Assoc. of Assessing Officers, Dues	909	10.00
3/28	N.H.M.A., Dues	910	100.00
3/28	Bernard Santy, Fire Meeting	911	62.32
3/28	Everett Fenoff, Winter Roads	912	<u>204.51</u>

\$ 2,471.04

Social Security 50.94

Withholding Tax 81.10

Total for Month of March \$ 2,603.08

4/1	Donna G. Washburn, Treas., School Approp.	913	\$ 5,000.00
4/4	Everett Fenoff, Summer Roads	914	217.64
4/11	State Treasurer, Social Security-1st Quarter	915	335.87
4/11	Littleton Nat. Bank, Withholding Tax-1st Qtr.	916	258.20
4/11	Merrill's Ins. Agency, Ins. on Town Hall & Contents	917	122.00

4/11	Charles A. Wood, Redemptions	918	1.60
4/11	Littleton Office Supply, Supplies-Selectmen	919	10.07
4/11	Woodsville Auto Supply, International Tractor Radiator Repair	920	3.00
4/11	New England Telephone, Phone-March	921	19.54
4/11	Courier Printing Co., Ballots & Notice	922	49.50
4/11	Everett Fenoff, Summer Roads	923	232.68
4/11	Robert Fenoff, Snowplowing	924	53.50
4/18	Everett Fenoff, Summer Roads	925	215.28
4/25	Inez M. Cushman, Sec., Tax Collectors Dues	926	10.00
4/25	Noyes Tire Co., Tractor Tube	927	48.07
4/25	Public Service of N.H., Town Hall Lights	928	23.04
4/25	State of N.H., Revaluation Cost-March	929	813.18
4/25	Donna Washburn, Treas., School Approp.	930	5,000.00
4/25	Wetherbee Oil Co., Oil	931	14.90
4/25	Everett Fenoff, Summer & Winter Roads	932	289.28
4/25	Velma E. Miner, Clerk & Collectors Expense	933	16.86
4/25	Bernard R. Santy, Fire-Hunt Mountain	934	100.60
			<hr/>
			\$12,834.81
	Social Security		61.22
	Withholding Tax		<hr/> 104.00
	Total for Month of April		\$13,000.03

5/2	Everett Fenoff, Summer Roads	935	\$ 231.90
5/9	Courier Printing Co., Inventory Notice	936	7.00
5/9	Patricia Hubbard, Transporting School Children	937	22.00
5/9	Kelton Motors Inc., Int. Tractor Parts	938	4.95
5/9	Jesseman's Garage, Inspecting Truck	939	6.00
5/9	Clark & Goudie Hdwe., Town Officers Supplies	940	2.83
5/9	Sanel Auto Parts, Wrenches	941	41.98
5/9	Town of Lisbon, Czarnecki's Fire	942	160.00
5/9	Ricky Ross, Welding	943	126.00
5/9	Community Oil Co., Diesel Fuel	944	71.05
5/9	New England Telephone, Phone-April	945	23.93
5/9	Everett Fenoff, Summer Roads	946	267.90
5/10	Murphy & Wilson, Cutting Edge-Loader	947	92.90
5/10	Tetreault Salvage, 2 Culverts & Band	948	255.87
5/16	Everett Fenoff, Summer Roads	949	240.02
5/23	Woolson & Clough Ins., Truck & Loader Ins.	950	649.00
5/23	Public Service Co. of N.H., Town Hall Lights- April	951	11.37
5/23	Harrison Publishing House, Copies-Current Use Assessment	952	57.50
5/23	Tetreault Salvage Corp., Steel-Dodge Pond	953	52.94
5/23	North Country Council, Article 26	954	198.00
5/23	North Country Home Health Agency, Article 4	955	240.00

5/23	Brown & Saltmarsh, Selectmen & Collectors Supplies	956	14.24
5/23	Texaco, Inc., Gas	957	217.36
5/23	Donna G. Washburn, Treas., School Approp.	958	5,551.70
5/23	Town of Lisbon, Void	959	Void
5/23	Town of Lisbon, Forest Fire-Hunt Mtn.	960	289.62
5/23	Harry Andross, Forest Fire-Hurd Hill	961	76.70
5/23	Bernard Santy, Forest Fire-Hurd Hill	962	22.40
5/23	Everett Fenoff, Summer Roads	963	209.15
5/30	Everett Fenoff, Summer Roads	964	<u>200.65</u>

\$ 9,344.96

Social Security 76.50

Withholding Tax 129.50

Total for Month of May \$ 9,550.96

6/5	Sanel Auto Parts Inc., Hydraulic Jack	965	49.85
6/5	Littleton Nat. Bank, Interest on Truck Note	966	50.00
6/5	Town of Monroe, Forest Fire-Hunt Mtn.	967	105.00
6/6	Everett Fenoff, Summer Roads	968	233.48
6/12	New England Telephone, Phone-May	969	18.51
6/12	Clark Goudie Hardware, Spray Paint	970	14.50
6/12	James Hayes, Vehicle Refund	971	20.94
6/12	Jesseman's Garage Inc., Inspecting Truck	972	59.09
6/12	Lyman Cemetery Assoc., Cemeteries-Art. 7	973	400.00
6/12	Everett Fenoff, Summer Roads	974	231.90
6/19	Everett Fenoff, Summer Roads	975	231.90
6/27	Poulsen Lumber Co., Bridge Rail	976	34.56
6/27	Public Service Co., Lights-May & June	977	6.23
6/27	Texaco, Inc., Gas	978	135.86
6/27	Donna G. Washburn, Treas., Advance Payt.	979	4,128.36
6/27	Everett Fenoff, Summer Roads	980	231.90
6/27	Jesseman's Garage, Truck Repairs	981	<u>293.30</u>

\$ 6,245.38

Social Security 64.73

Withholding Tax 112.40

Total for Month of June \$ 6,422.51

7/5	State Treasurer, Social Security-2nd Quarter	982	\$ 404.82
7/5	Littleton Nat. Bank, Withholding Tax-2nd Qtr.	983	345.90
7/5	Everett Fenoff, Summer Roads	984	231.90
7/11	Everett Fenoff, Summer Roads	985	231.90
7/11	White Mtn. Community Service, Approp. - Article 5	986	266.25
7/11	Charles H. Whittier Co., 5 tons of Chloride	987	314.70

7/11	Sanel Auto Parts Inc., Tarps	988	40.80
7/11	L.M. Pike & Son, Inc., Hot Mix	989	402.67
7/11	Brooks Arco, Tube & Repairing Tire	990	8.95
7/11	Community Oil Co., Diesel Fuel	991	74.93
7/11	Clark-Goudie Hardware, Spray Paint	992	20.40
7/11	Courier Printing Co., Rev. Sharing Notice	993	42.00
7/11	Brown & Saltmarsh Inc., Town Vouchers	994	56.07
7/11	New England Telephone, Phone-June	995	18.77
7/17	Everett Fenoff, Summer Roads & Gas Money	996	238.90
7/25	Texaco Inc., Gas	997	52.73
7/25	Wetherbee Oil Co., Oil	998	25.68
7/25	Noyes Tire Co., Tractor Tire	999	37.99
7/25	Public Service, Town Hall Lights	1	15.55
7/25	Timber Products, Grade Stakes	2	23.04
7/25	Donna Washburn, Treas., School Approp.	3	10,000.00
7/25	Littleton Hospital Assoc., Approp.-Article 4	4	100.00
7/25	Velma Miner, Town Clerk Meeting	5	5.20
7/25	Lewis Mardin, Sr., Truck Hire	6	436.50
7/25	Russell Smith, Truck Hire	7	768.60
7/25	Douglas Cate, Gravel	8	303.25
7/25	Everett Fenoff, Gas Money	9	272.84
7/31	Everett Fenoff, Summer Roads	10	<u>486.90</u>

\$15,227.24

Social Security 84.32

Withholding Tax 149.50

Total for Month of July \$15,461.06

8/8	Velma Miner, 500 Envelopes	11	\$ 54.20
8/8	Treasurer, State of N.H., Overdraft on T.R.A. Roads	12	26.91
8/8	Treas., State of N.H., T.R.A. Approp.- Article 3	13	665.64
8/8	Jesseman's Garage Inc., Truck & Tractor Repairs	14	57.36
8/8	Sanel Auto Parts, Inc., Misc. Supplies	15	35.32
8/8	Everett Fenoff, Summer Roads	16	250.08
8/8	Harrison Publishing House, 375 Town Reports	17	310.00
8/14	Everett Fenoff, Summer Roads	18	224.67
8/15	Faye Merchant, Lib. Treas., Approp.-Art. 2	19	30.00
8/22	Leonard Labbay, Misc. Expense	20	136.38
8/22	Texaco, Inc., Gas	21	218.61
8/22	New England Telephone, Phone-July	22	19.51
8/22	Harrison Publishing House, Resident Tax Bills	23	10.72
8/22	Wetherbee Oil Co., Oil	24	15.30
8/22	Everett Fenoff, Gas Money	25	238.87
8/28	Gateway Motors, Inc., 1973 Ford Truck & Body	26	11,043.00

8/28	Everett Fenoff, Gas Money	27	<u>341.15</u>
			\$13,677.72
	Social Security		63.23
	Withholding Tax		<u>108.90</u>
	Total for Month of August		\$13,849.85
9/4	Everett Fenoff, Gas Money	28	\$ 178.84
9/6	Littleton Nat. Bank, Withholding Tax- July & August	29	258.40
9/12	Grafton County, 1974 County Tax	30	6,818.00
9/12	Everett Fenoff, Gas Money	31	257.28
9/14	Branham Publishing Co., Auto Reference Bk.	32	8.95
9/14	Wetherbee Oil Co., Diesel Oil	33	87.08
9/14	Brooks Arco, Use of Cutting Torch	34	4.00
9/14	Tetreault Salvage Corp. Inc., Culvert & Flagpole	35	158.79
9/14	Velma E. Miner, Town Clerk's Convention	36	76.80
9/14	Jesseman's Garage, Inc., 1968 Chev. Repairs	37	21.79
9/14	Woolson & Clough Ins., Workmen's Comp. & Liability-1973 Ford Truck	38	1,389.00
9/14	Courier Printing Co., Notices	39	76.80
9/14	New England Telephone, Phone-August	40	22.66
9/14	Bernard Santy, Misc. Expense	41	15.43
9/14	Murphy Equip. Inc., Tractor Parts	42	45.83
9/18	Everett Fenoff, Gas Money	43	287.29
9/26	Tetreault Salvage Corp. Inc., Plate for 1973 Truck Body	44	187.25
9/26	Woodsville Auto Supply, J.D. Tractor Radiator Repairs	45	25.00
9/26	Timber Products, Lumber for Truck Body	46	24.00
9/26	Lewis Mardin, Sr., Bulldozer & Backhoe Work	47	117.00
9/26	Texaco, Inc., Gas	48	339.99
9/26	Public Service, Town Hall Lights	49	5.06
9/26	Kathleen Locke, Supervisor of Checklist	50	38.00
9/26	Alice Santy, Supervisor of Checklist	51	46.00
9/26	Cheryl Santy, Supervisor of Checklist	52	46.00
9/26	Everett Fenoff, Void	53	Void
9/26	Everett Fenoff, Gas Money	54	<u>245.27</u>
			\$10,780.51
	Social Security		67.50
	Withholding Tax		<u>117.60</u>
	Total for Month of September		\$10,965.61

10/2	Everett Fenoff, Gas Money & Flood Damage	55	\$	238.87
10/10	State Treasurer, Social Security-3rd Quarter	56		430.08
10/10	Internal Revenue Service, Withholding Tax- 3rd Quarter	57		117.60
10/9	Everett Fenoff, Gas Money	58		238.87
10/10	Treas.-State of N.H., OASI Fund	59		1.29
10/10	Sanel Auto Parts Inc., Anti-Freeze	60		17.45
10/10	Brooks Arco, Anti-Freeze	61		36.00
10/10	Dud's Atlantic, Changing Bodies & Plow	62		1,060.91
10/10	Tetreault Salvage Corp., Culverts	63		729.74
10/10	Quipco Inc., Blasting	64		114.10
10/10	Clark-Goudie Hdwe., Flag, Paint, etc.	65		54.66
10/10	New England Telephone, Phone-September	66		19.17
10/16	Everett Fenoff, Gas Money & Perambulation	67		238.87
10/24	Treas.-State of N.H., Overdraft on T.R.A.	68		11.56
10/24	Texaco, Inc., Gas	69		147.92
10/24	Noyes Tire Co., Tires & Tubes	70		513.57
10/24	Charles A. Wood, Reg. Current Use Land	71		55.50
10/24	Melvin Blackburn, Sawing Logs	72		62.87
10/24	Irwin Hood, Gravel	73		505.00
10/24	Everett Fenoff, Summer Road & Perambulation	74		238.87
10/24	Lewis Mardin, Sr., Bulldozer & Backhoe	75		671.00
10/24	Bernard R. Santy, Perambulating Town Line	76		29.66
10/24	Leonard Labbay, Perambulating Town Line	77		40.96
10/26	T & F Inc., Flood Damage-December, 1973	78		3,960.00
10/30	Everett Fenoff, Gas Money & Flood Damage	79		238.87

\$ 9,773.39

Social Security 87.63

Withholding Tax 145.50

Total for Month of October \$10,006.52

11/1	A.W. Poulsen, Surveying- Lyman-Bath Line	80	\$	120.00
11/6	George Dean, Backhoe on Bridges	81		256.00
11/6	Everett Fenoff, Summer Roads & Flood Damage	82		242.49
11/14	Donna Washburn, Treas., School Approp.	83		10,000.00
11/14	Merrimack Farmers Exch., Plastic for Sandpile	84		61.25
11/14	Chemical Corp., Salt	85		214.92
11/14	Velma Miner, Town Clerk's Meeting	86		4.20
11/14	Grafton County Superior Court, Special Town Meeting-1973	87		7.00
11/14	Alice Santy, Supervisor of Checklist	88		20.00
11/14	Courier Printing Co., Supervisor's Notice	89		7.68
11/14	New England Telephone, Phone-October	90		26.22
11/14	Clayton Miner, Applications for Permits	91		1.10
11/14	Evans Printing Co., Revaluation Booklets	92		93.60
11/14	Dud's Atlantic, Inspecting Trucks, etc.	93		129.13



11/14	Texaco, Inc., Gas	94	258.44
11/14	Wetherbee Oil Co., Oil (Diesel)	95	99.13
11/14	Sanel Auto Parts, Inc., Supplies	96	7.52
11/14	R. C. Hazelton Co., Inc., Sander Parts	97	51.72
11/14	Woodsville Auto Supply, Supplies	98	17.39
11/14	Kathleen Locke, Supervisor of Checklist	99	20.00
11/14	Everett Fenoff, Gas Money	100	205.18
11/20	Everett Fenoff, Gas Money & Summer Roads	101	208.86
11/20	Merrill's Ins. Agency, Town Equipment	102	25.00
11/27	Madeline Hoerig, Ballot Clerk	103	12.00
11/27	Patricia Hubbard, Ballot Clerk	104	12.00
11/27	Cheryl Santy, Supervisor of Checklist	105	20.00
11/27	Dorothy Richards, Ballot Clerk	106	40.00
11/27	Public Service Co., Town Hall Lights	107	6.65
11/27	Donna Washburn, Treas., School Approp.	108	10,000.00
11/27	State of N.H., Reappraisal-July & August	109	2,486.66
11/27	Merrill's Ins. Agency, 1965 Int. Tractor & Bucket	110	102.00
11/27	Virginia Stillman, 2% Discount on Taxes	111	3.99
11/27	Edward Parent, 2% Discount on Taxes	112	3.97
11/27	Robert Meserve, 2% Discount on Taxes	113	16.95
11/27	George Godfrey, 2% Discount on Taxes	114	18.28
11/27	Leonard Labbay, 2% Discount on Taxes	115	21.26
11/27	Oscar Bonor, 2% Discount on Taxes	116	3.00
11/27	Clayton Dodge, 2% Discount on Taxes	117	5.25
11/27	Joseph Dinella, 2% Discount on Taxes	118	1.76
11/27	Vera Welch, 2% Discount on Taxes	119	3.97
11/27	Clifton Santy, 2% Discount on Taxes	120	8.80
11/27	Albert Santy, 2% Discount on Taxes	121	10.88
11/27	Florence Adams, 2% Discount on Taxes	122	2.75
11/27	Paul Hoerig, 2% Discount on Taxes	123	11.47
11/27	William Trudell, 2% Discount on Taxes	124	11.05
11/27	Bernard Santy, 2% Discount on Taxes	125	18.29
11/27	Clayton Miner, 2% Discount on Taxes	126	16.59
11/27	Robert Poore, 2% Discount on Taxes	127	7.37
11/27	Sara Reynolds, 2% Discount on Taxes	128	14.49
11/27	Ronald Leavitt, 2% Discount on Taxes	129	3.17
11/27	Eileen Hayes, 2% Discount on Taxes	130	6.41
11/27	Everett Fenoff, 2% Discount on Taxes	131	6.09
11/27	David Leavitt, 2% Discount on Taxes	132	4.37
11/27	Joseph Richards, 2% Discount on Taxes	133	18.92
11/27	William Smith, 2% Discount on Taxes	134	9.14
11/27	Roberta Blanchard, 2% Discount on Taxes	135	42.49
11/27	Leona Chase, 2% Discount on Taxes	136	2.50
11/27	Ellen Corey, 2% Discount on Taxes	137	17.47
11/27	Lyman Grange Assoc., 2% Discount on Taxes	138	1.72
11/27	John Goclowski, 2% Discount on Taxes	139	6.70
11/27	Warren Wetherbee, 2% Discount on Taxes	140	1.18
11/27	Everett Fenoff, Summer Roads & Gas Money	141	300.79
11/27	Lisbon Sand & Gravel, Sand	142	165.60

11/27	Edgar Hubbard, Gravel	143	<u>162.50</u>
			\$25,685.31
	Social Security		62.60
	Withholding Tax		<u>107.80</u>
	Total for Month of November		\$25,855.71
12/4	Everett Fenoff, Winter Roads	144	\$ 184.95
12/4	Littleton Nat. Bank, #132 Truck Note & Interest	145	2,550.00
12/4	Littleton Nat. Bank, Withholding Tax- October & November	146	253.30
12/12	State of N.H., Report of Boats	147	.80
12/12	Sanel Auto Parts Inc., Supplies	148	31.67
12/12	Dud's Atlantic, Drilling	149	6.00
12/12	Tetreault Salvage, Steel	150	24.35
12/12	Keith Booth, Moderator's Salary	151	40.00
12/12	Eva F. Merchant, Ballot Clerk	152	16.00
12/12	Geraldine Wrigley, Civil Defense Director	153	56.49
12/12	Bertha Bonor, Ballot Clerk & Treasurer	154	115.32
12/12	Irwin Hood, Ballot Clerk & Dog Police	155	63.54
12/12	Leonard Labbay, Selectmen's Salary, etc.	156	255.75
12/12	Patricia Winslow, Overseer of Poor	157	39.85
12/12	Arkade Dusik, 2% Discount on Taxes	158	3.18
12/12	Elliot Wentworth, 2% Discount on Taxes	159	29.46
12/12	New England Telephone, Phone-November	160	24.38
12/12	Bernard Santy, Selectmen's Salary	161	254.21
12/12	Mary Santy, Bookkeeping & Fire Permits	162	57.43
12/12	Paul Hoerig, Selectmen's Salary	163	225.96
12/12	Lehigh Steel Products, Snowplow Parts & Chains	164	544.88
12/12	Brown & Saltmarsh Inc., Treasurer's Report	165	40.72
12/11	Everett Fenoff, Winter Roads	166	279.02
12/18	Everett Fenoff, Winter Roads	167	272.88
12/26	State of N.H., 1973 Town Audit	168	446.00
12/26	Harrison Publishing House, Tax Bills	169	12.78
12/26	Texaco, Inc., Gas	170	230.17
12/26	Merrill's Ins. Agency, Annual Audit	171	423.00
12/26	Public Service Co., TownHall Lights-Nov.	172	11.55
12/26	Littleton Nat. Bank, T.A.N.-Loan #194	173	20,739.53
12/26	Littleton Nat. Bank, T.A.N.-Loan #223	174	15,288.36
12/26	R. C. Hazelton Co., Plow Parts	175	52.64
12/26	Edward Parent, Police Chief Salary & Exp.	176	596.81
12/26	Town of Lisbon, Dump & Fire Department	177	741.00
12/26	George Godfrey, Health Officer	178	28.24
12/26	Charles A. Wood, Redemption	179	.60
12/26	Robert Fenoff, Snowplowing	180	22.00
12/26	Everett Fenoff, Winter Roads	181	291.30
12/31	Everett Fenoff, Winter Roads	182	252.96

12/31	Velma Miner, Town Clerk & Tax Collector's Salaries & Expenses	183	1,466.13
12/31	State Treasurer, Social Security-4th Quarter	184	801.13
12/31	Internal Revenue Service, Withholding Tax - 4th Quarter	185	<u>149.40</u>
			\$46,923.74
	Social Security		250.32
	Withholding Tax		<u>149.40</u>
	Total for Month of December		\$47,323.46



#### REPORT OF PLANNING BOARD

The Planning Board met the required number of times during the year.

Administration of the Lyman Zoning Ordinance by the Selectmen continues to be the recommendation of the Planning Board.

The Planning Board recommends that the Selectmen place an appropriate article in the Lyman Warrant requesting renewal to membership in the North Country Council at a cost not to exceed \$250.00.

Quarterly meetings of the Planning Board will be held the second Tuesday of every third month (March, June, September and December) at 7:00 p. m. in the Town Hall and are open to the public.

The Planning Board requests \$150.00 for their operations in 1975.

#### MEMBERS OF PLANNING BOARD

Clayton Miner, 1975 Chm.  
 Kenneth Mosedale, 1976 Resigned  
 George F. Godfrey, 1977 Sec.  
 James Locke, 1978  
 Everett Fenoff, 1979  
 Frederic Winslow, 1980  
 Leonard Labbay, Selectman

#### BOARD OF ADJUSTMENT

Robert Fenoff, 1975  
 Milton Presby, 1976  
 Harold Gearty, 1977  
 Irwin Hood, 1978  
 Oscar Bonor, 1979 Chm.  
 Paul Hoerig, Selectman

UNCOLLECTED PROPERTY TAXES  
Town of Lyman

Fiscal Year Ended December 31, 1974

Aldrich, Chandler	\$ 220.50
Aldrich, Heirs of Paul	583.80
Aldrich, Paul T.	48.30
Bennetti, Thomas & Noeni	63.00
Bolles, Lemuel	383.25
Burghardt, Robert & Constance	77.70
* Chrisemer, Robert J.	58.80
Clough, Roger & Marlene	132.30
Connell, John T.	381.15
Coomer, Roderick & Darlene	165.90
Country Land, Inc.	44.10
+ Country Land, Inc.	37.80
* Country Land, Inc.	119.70
* Davis, Eric	65.10
* Disbrow, Christopher & Doris	261.49
Donahoe, Joseph & Ruth	124.95
* Dovholuk, Paul	72.45
* Dubey, Arthur H. J., Jr.	14.70
Edes, Francis P.	58.80
+ Foster, Donald & Luella	119.70
+ Francis, Jerome L., Attorney	66.15
Freeze, Neil & Joan	65.10
* Gearty, Harold & Ruth	476.45
Girouard, Spencer	124.95
* Grahl, Christine B.	66.90
Greene, Roger M.	278.25
Greene, Roger M.	182.70
Hammond, Kenneth & Janice	172.20
Healey, Daniel	67.20
Higgins, Charles A.	289.80
Higgins, Charles A.	142.80
* Hubbard, Edgar	127.05
Hubbard, Edgar	233.10
Hubbard, Edgar	232.05
Hubbard, Edgar	107.10
Hubbard, Edgar	564.90
Hubbard, Larry	267.75
Huber, A. Elizabeth	5,752.95
Kline, Godfrey A. - et al	76.65
Kubecki, Stanley J.	602.70
Locke, James & Loretta	940.80
Locke, James & Loretta	342.30
* March, Donald G.	131.25
* Martin, Thomas G. & Beverly R.	109.20
+ Mc Glone, Patrick & Bridgett	73.50
Monteiro, Mary Ann (Mrs. Joseph B., Jr.)	86.10

Mosher, Myron R.	66.15
Nalewaik, Edmund J., Jr.	56.70
* Pickwick, Harold C., Jr.	454.65
* Pickwick, Harold C., Jr.	327.60
* Procissi, Mark A.	87.15
* Rath, John E. & Ruth I.	197.40
Rich, Rodney W.	35.70
Rosenfield, Alice	365.40
Santy, Robert E., Sr.	22.05
Santy, Robert E. & Edith	319.20
Santy, Robert E. & Edith	155.40
Schoff, Arthur	136.50
* Shaw, Frederick, Jr.	526.05
* Smith, Roger A. & Martha	172.37
* Southard, Margaret & Mark	308.70
Stockley, Clayton & Linda	64.05
* Tautic, Richard	31.50
+ Trevena, Kenneth W.	169.05
Wagner, Frederick E., Trustee	819.00
Wagner, Frederick E., Trustee	669.90
Wagner, Frederick E., Trustee	924.00
* Williams, Robert	153.30
Wojcik, Raymond E. & Eva	115.50

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\$20,790.71

\*Property Taxes Paid

+Property Taxes Paid, Interest Due

LIST OF UNREDEEMED TAXES

February 20, 1975

	Levy of <u>1973</u>	Levy of <u>1972</u>
Clough, Roger	\$ 190.28	\$ 217.66
Donahoe, Joseph	177.54	203.29
Rich, Rodney	16.84	---
Santy, Robert E., Sr.	136.92	132.71
Santy, Robert E., Sr.	85.22	---
Santy, Robert E., Jr.	---	102.10

UNCOLLECTED RESIDENT TAXES

Fiscal Year Ending December 31, 1974

Bolles, Lemuel H.	\$ 11.00
Chain, Barbara	11.00
Chain, Mark A.	11.00
Clough, Marlene	11.00
Clough, Roger	11.00
Fenoff, Donald	11.00
Fenoff, Pansy	11.00
*Foster, Donald	11.00
*Foster, Luella	11.00
Hawkey, Michael	11.00
Hawkey, Francine	11.00
Nihan, Doris	11.00
Santy, Brenda	11.00
Santy, Edith	11.00
Santy, Richard	11.00
Santy, Robert E., Jr.	11.00
Santy, Robert E., Sr.	11.00
Smith, Traver, Jr.	<u>11.00</u>

Total Uncollected Resident Taxes                      \$176.00

\*Paid January 3, 1975

Respectfully submitted,

Velma E. Miner  
Tax Collector

## ANNUAL REPORT OF LYMAN CEMETERY BOARD

The past year, our endeavors produced some visible signs of accomplishment in our efforts to improve the appearance of our cemeteries. Fences were painted at each of the four cemeteries: Parker Hill, Center, Pond and Moulton Hill. One load of fill was used to raise some of the graves at the Center Cemetery. Nearly four hundred dollars (\$400.00) was expended for mending broken stones and resetting and straightening other stones at Moulton Hill Cemetery.

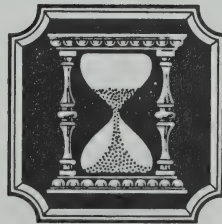
This year, we are planning to mend and straighten the stones in the three remaining cemeteries. We would also like to use more fill for those graves which have a sunken appearance. The use of the fill would not only add to the attractiveness of the graves but would be a decided advantage in mowing the grass.

At this time, we would like to express our appreciation to all those who generously contributed to our Gift Fund. The funds for the work done the past year were drawn from this Fund. It is expected that more of the Gift Funds will be needed to finance the work planned for the coming year. We would like to request the aid of relatives of those who are laid to rest in the Lyman Cemeteries in replenishing our Gift Fund.

The Cemetery Board assures you that they will do their utmost to maintain this worthy project.

Respectfully submitted,

Paul F. Hoerig  
Clayton M. Miner, Chairman  
Frederic I. Winslow, Sec.-Treas.



# AUDITOR'S REPORT

Year ended December 31, 1974



TOWN OF LYMAN

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ESTLE, MARTIN, THOMAS & HENNESSEY  
PUBLIC ACCOUNTANTS  
LITTLETON, N. H.

February 19, 1975

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen  
Lyman, New Hampshire 03585

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the year ended December 31, 1974, which was made 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, Tax Collector, Town Clerk, Cemetery Association and Trustees of Trust Funds.

FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets - As of December 31, 1973, and December 31, 1974:  
(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1973 and December 31, 1974 are presented in Exhibit A-1. As indicated therein, the current surplus of the Town increased by \$1,713 during 1974 from \$4,813 to \$6,526.

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:

Increase in Current Surplus:

Net Budget Surplus \$3,425

Decrease in Current Surplus:

1974 Net Budget Surplus ( 1/2 ) to  
be Transferred to Capital Reserve  
Fund ( Pursuant to Article 9-1974 ) 1,712

Net Increase in Current Surplus \$1,713

Comparative Statement 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 year ended December 31, 1974, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary ( Exhibit A-4 ), a revenue surplus of \$2,041, plus a net unexpended balance of appropriations of \$1,384 resulted in a net budget surplus of \$3,425.

Long Term Indebtedness:

Comparative Balance Sheets as of December 31, 1973 and December 31, 1974: ( Exhibit A-5 )

Comparative Balance Sheets of the outstanding long term indebtedness of the Town as of December 31, 1973 and December 31, 1974 are contained in Exhibit A-5.

TREASURER

General Fund:

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

A summary statement of receipts and expenditures for the year ended December 31, 1974, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1.

AUDIT PROCEDURE

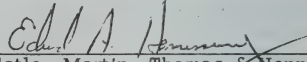
The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were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

Conclusion:

The provisions of Chapter 71-a, Section 21, 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 ,

  
\_\_\_\_\_  
Estle, Martin, Thomas & Hennessey  
Public Accountants

ESTLE, MARTIN, THOMAS & HENNESSEY  
PUBLIC ACCOUNTANTS  
LITTLETON, N. H.

February 19, 1975

TOWN OF LYMAN

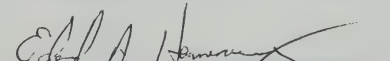
CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the year ended December 31, 1974.

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, 1974, 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 year.

Respectfully submitted,

  
\_\_\_\_\_  
Estle, Martin, Thomas & Hennessey  
Public Accountants

MEMBER OF THE NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS

EXHIBIT A-1  
TOWN OF LYMAN  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 1973 AND DECEMBER 31, 1974

<u>ASSETS</u>	<u>December 31, 1973</u>		<u>December 31, 1974</u>	
<u>CASH</u>				
In Hands of Treasurer	\$30,244		\$42,171	
In Hands of Tax Collector	-		2,321	
In Hands of Town Clerk	<u>13</u>	\$30,257	<u>13</u>	\$44,505
<u>CAPITAL RESERVE FUND - (CONTRA)</u>		2,332		-
<u>ACCOUNTS DUE TO TOWN</u>				
<u>FROM FEDERAL GOVERNMENT</u>				
A/C Flood Damage	\$ 8,770		\$ 2,778	
<u>FROM STATE OF NEW HAMPSHIRE</u>				
Bounties	<u>36</u>	8,806	<u>31</u>	2,809
<u>UNREDEEMED TAXES</u>				
Levey of 1973	\$11,674		\$ 585	
Levey of 1972	1,276		656	
Levey of Prior Years	<u>536</u>	13,486	<u>-</u>	1,241
<u>UNCOLLECTED TAXES</u>				
Levey of 1974	\$ -		\$18,695	
Levey of 1973	110		20	
Levey of 1972	<u>310</u>	<u>420</u>	<u>310</u>	<u>19,025</u>
 <u>TOTAL ASSETS</u>		 <u>\$55,301</u>		 <u>\$67,580</u>

<u>LIABILITIES AND CURRENT SURPLUS</u>	<u>December 31, 1973</u>	<u>December 31, 1974</u>
<u>UNEXPENDED BALANCES OF SPECIAL APPROPRIATIONS</u>		
Overlay		\$ 1,000
Police Department		1,258
Town Dump		500
Memorial Day		<u>25</u>
		\$ 2,783
<u>DUE TO CAPITAL RESERVE FUNDS A/C HIGHWAY EQUIPMENT</u>	\$ 52	1,764
<u>UNEXPENDED REVENUE SHARING FUNDS</u>	7,480	3,734
<u>DUE TO STATE OF NEW HAMPSHIRE</u>		
<u>2% Bond and Debt Retirement Taxes</u>		
Uncollected	\$ 44	\$ 44
Collected - Not Remitted	28 72	296 340
	<u>          </u>	<u>          </u>
<u>SCHOOL DISTRICT TAX PAYABLE</u>	40,552	52,433
<u>CAPITAL RESERVE FUND - ( CONTRA )</u>	<u>2,332</u>	<u>-</u>
<u>TOTAL LIABILITIES</u>	\$50,488	\$61,054
<u>CURRENT SURPLUS</u>	<u>4,813</u>	<u>6,526</u>
<u>TOTAL LIABILITIES AND CURRENT SURPLUS</u>	<u>\$55,301</u>	<u>\$67,580</u>

# THE LITTLETON HOSPITAL ASSOCIATION

107 Cottage Street  
Littleton, New Hampshire 03561

Phone 603-444-7731



December 31, 1974

Board of Selectmen  
Town of Lyman  
Lyman, New Hampshire

Dear Sirs:

At its meeting on December 17, 1974, the Board of Trustees of the Littleton Hospital Association discussed the financial status of the Hospital, taking into consideration our current fiscal year budget, occupancy of patients, the construction program costs, and our current financial position.

Our records indicate that we are caring for an increased number of residents from the town of Lyman. In view of this, a resolution was passed instructing me to request an appropriation of \$250 from the town of Lyman. This represents an increase of \$150 above the amount you appropriated to the Hospital last year.

A copy of this letter is being sent to Harley Washburn, and I am sure that he will be happy to discuss this matter with you or your budget planning committee. If there is anything further I am able to provide for you, please let me know.

Sincerely yours,

  
Wayne B. Ruggles  
President

WBR:mf

cc Mr. Harley S. Washburn

~~NON-CONFIDENTIAL~~ "Your Community Medical Center" ~~NON-CONFIDENTIAL~~



EXHIBIT A-2  
TOWN OF LYMAN  
GENERAL FUND  
ANALYSIS OF CHANGE IN CURRENT FINANCIAL CONDITION  
FOR THE YEAR ENDED DECEMBER 31, 1974

CURRENT SURPLUS - December 31, 1974	\$6,526	
CURRENT SURPLUS - December 31, 1973	<u>4,813</u>	
INCREASE IN CURRENT SURPLUS		<u>\$1,713</u>

ANALYSIS OF CHANGE

INCREASE IN CURRENT SURPLUS

Net Budget Surplus	\$3,425	
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DECREASES IN CURRENT SURPLUS

1974 Net Budget Surplus ( 1/2 ) To Be Transferred To Capital Reserve Fund ( Pursuant To Article No. 9-1974 )	<u>1,712</u>	
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NET INCREASE		<u>\$1,713</u>
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EXHIBIT A-3  
TOWN OF LYMAN  
GENERAL FUND  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1974

	<u>(Assets) and</u> <u>Appropriations</u>	<u>Appropriations</u>
	<u>Forwarded</u>	<u>1974</u>
	<u>From 1973</u>	
<u>GENERAL GOVERNMENT</u>		
Town Officers' Salaries	\$	\$ 2,500
Town Officers' Expenses		2,000
Election and Registration Expenses		400
Revaluation		3,000
Town Hall and Building Maintenance		400
<u>PROTECTION OF PERSONS AND PROPERTY</u>		
Police Department		900
Fire Department		1,000
Planning and Zoning		150
Insurance		2,500
Civil Defense		60
Perambulation		500
<u>HEALTH AND SANITATION</u>		
Health Department		400
Town Dump		741
White Mountain Community Services		266
<u>HIGHWAYS AND BRIDGES</u>		
Flood Disaster Repairs	( 1 ) ( 8,770 )	
Town Road Aid		666
Town Maintenance		
Summer		7,000
Winter		5,000
General Expenses of Highway Department		6,000
<u>LIBRARIES</u>		
		30
<u>PUBLIC WELFARE</u>		
Old Age Assistance		200
Town Poor		400
<u>PATRIOTIC PURPOSES</u>		
Memorial Day		25
<u>PUBLIC SERVICE ENTERPRISES</u>		
Cemeteries		400
North Country Council		198

Receipts and Reimbursements	Total Amount Available	Expenditures 1974	Balances		(Assets) and Appropriations Forwarded To 1975
			Unexpended	Overdrafts	
\$	\$ 2,500	\$ 2,175	\$ 325	\$	\$
	2,000	1,954	46		
	400	462		62	
	3,000	5,961		2,961	
	400	515		115	
1,058	1,958	650	50		1,258
576	1,576	1,358	218		
4	154	16	138		
	2,500	2,896		396	
	60	60			
108	608	342	266		
	400	400			
	741	241			500
160	426	266	160		
11,548	2,778	4,371	1,185		(2,778) (2)
	666	666			
7,331	14,331	14,854		523	
	5,000	5,438		438	
393	6,393	7,132		739	
	30	30			
	200	1	199		
	400	12	388		
	25				25
	400	400			
	198	198			

EXHIBIT A-3 ( CONTINUED )  
TOWN OF LYMAN  
GENERAL FUND  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1974

	(Assets) and Appropriations Forwarded From 1973	Appropriations 1974
<u>UNCLASSIFIED</u>		
Damages and Legal Expenses	\$	\$ 300
Employees' Retirement and Social Security		950
Contingency Fund		300
<u>DEBT SERVICE</u>		
Interest on Debt:		
On Tax Anticipation Notes		500
On Long Term Notes		120
Principal of Debt		
Payments On Long Term Notes		2,500
<u>CAPITAL OUTLAY</u>		
New Equipment		
Truck		9,000
<u>Total A/C Town Appropriations</u>	\$ (8,770)	\$ 48,406
<u>PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS</u>		
School District Tax	40,552	86,561
County Tax		6,818
<u>OVERLAY ( DISCOUNTS , ABATEMENTS AND REFUNDS )</u>		
	\$ (8,770)	5,841
	<u>\$ 40,552</u>	<u>\$ 147,626</u>

( 1 ) Due from U. S. Government - January 1, 1974

( 2 ) Due from U. S. Government - December 31, 1974

Receipts and Reimbursements	Total Amount Available	Expenditures 1974	Balances		(Assets) and Appropriations Forwarded To 1975
			Unexpended	Overdrafts	
\$	\$ 300	\$ 90	\$ 210	\$	\$
	950	987		37	
	300	36	264		
	500	1,028		528	
	120	100	20		
	2,500	2,500			
<u>2,000</u>	<u>11,000</u>	<u>11,043</u>		<u>43</u>	
\$23,178	\$ 62,814	\$ 66,182	\$ 3,469	\$ 5,842	\$ (2,778)
	127,113	74,680			52,433
	6,818	6,818			
<u>17</u>	<u>5,858</u>	<u>1,101</u>	<u>3,757</u>		<u>1,000</u>
<u>\$23,195</u>	<u>\$202,603</u>	<u>\$148,781</u>	<u>\$ 7,226</u>	<u>\$ 5,842</u>	<u>\$ (2,778)</u>
					<u>\$55,216</u>

EXHIBIT A-4  
TOWN OF LYMAN  
GENERAL FUND  
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUES  
AND BUDGET SUMMARY  
FOR THE YEAR ENDED DECEMBER 31, 1974

SOURCE	Revenues		Excess	Deficit
	Estimated	Actual		
<u>LOCAL TAXES</u>				
Current Year				
Property Taxes	\$114,147	\$112,792	\$	\$ 1,355
Resident Taxes	1,500	1,560	60	
Yield Taxes	1,622	1,352		270
Interest on Delinquent Taxes	300	471	171	
<u>FROM STATE OF NEW HAMPSHIRE</u>				
Interest and Dividends Tax	8,086	8,086		
Savings Bank Tax	49	50	1	
Highway Subsidy	7,766	7,767	1	
Meals and Rooms Tax	1,418	1,418		
Business Profits Tax		2,021	2,021	
Road Toll Refunds		310	310	
<u>FROM LOCAL SOURCES, EXCEPT TAXES</u>				
Motor Vehicle Permit Fees	2,800	3,473	673	
Dog Licenses	200	281	81	
Business Licenses, Permits and Filing Fees	2			2
Capital Equipment Fund	2,300	2,392	92	
Revenue Sharing Funds	7,436	7,694	258	
	<u>\$147,626</u>	<u>\$149,667</u>	<u>\$ 3,668</u>	<u>\$ 1,627</u>

EXHIBIT A-4 ( CONTINUED )  
TOWN OF LYMAN  
GENERAL FUND  
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUES  
AND BUDGET SUMMARY  
FOR THE YEAR ENDED DECEMBER 31, 1974

BUDGET SUMMARY

ACTUAL REVENUES	\$149,667	
ESTIMATED REVENUES	<u>147,626</u>	
Revenue Surplus		\$ 2,041
OVERDRAFTS OF APPROPRIATIONS	\$ 5,842	
UNEXPENDED BALANCES OF APPROPRIATIONS	<u>7,226</u>	
Net Unexpended Balances of Appropriations		<u>(1,384)</u>
NET BUDGET SURPLUS		<u>\$ 3,425</u>

EXHIBIT A-5  
TOWN OF LYMAN  
LONG TERM INDEBTEDNESS  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 1973 AND 1974

<u>ASSETS</u>	<u>1 9 7 3</u>	<u>1 9 7 4</u>
Amount To Be Provided For Retirement Of Long Term Debt	<u>\$2,500</u>	<u>\$NONE</u>

LIABILITIES

LONG TERM NOTES OUTSTANDING

Highway Truck Note - 1972	<u>\$2,500</u>	<u>\$NONE</u>
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EXHIBIT B-1  
TOWN OF LYMAN  
GENERAL FUND  
CLASSIFIED STATEMENT OF RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1974

RECEIPTS

CURRENT REVENUE

Local Taxes

Current Year

Property Taxes ( Less Discounts )	\$ 93,968	
Resident Taxes	1,360	
Yield Taxes	<u>1,622</u>	\$ 96,950

Prior Years

Resident Taxes		90
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Interest Collected On Delinquent Taxes		453
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Resident Tax Penalties Collected		18
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Tax Sales Redeemed	<u>12,246</u>	\$109,757
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From State of New Hampshire

Class V Highway Maintenance	\$ 7,331	
Highway Subsidy	7,767	
Interest and Dividends Tax	8,086	
Savings Bank Tax	50	
Road Toll Refunds	310	
Meals and Rooms Tax	1,418	
Business Profits Tax	2,021	
Porcupine Refunds	5	
Forest Fire Reimbursement	<u>81</u>	27,069

From Local Sources Except Taxes

Fire Reimbursements	\$ 495	
Sale of Town Equipment	2,000	
Motor Vehicle Permit Fees	3,473	
Dog Licenses and Penalties	281	
Rent of Town Property	393	
Refunds and Discounts	181	
Perambulation	108	
Capital Reserve Fund	<u>2,392</u>	<u>9,323</u>

TOTAL CURRENT REVENUE RECEIPTS

\$146,149

EXHIBIT B-1 (CONTINUED)  
TOWN OF LYMAN  
GENERAL FUND  
CLASSIFIED STATEMENT OF RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1974

RECEIPTS OTHER THAN CURRENT REVENUE

Proceeds of Tax Anticipation Notes		\$ 35,000
Grants From U. S. A.		
Revenue Sharing	\$ 3,734	
Interest Earned on Investments of Revenue Sharing Funds	214	
Federal Disaster Aid	11,548	
Communications Equipment	<u>1,058</u>	<u>16,554</u>

TOTAL RECEIPTS OTHER THAN CURRENT REVENUE \$ 51,554

Total Receipts From All Sources		\$197,703
Balance - January 1, 1974		<u>30,244</u>
		<u>\$227,947</u>

EXPENDITURES

GENERAL GOVERNMENT

Town Officers' Salaries	\$ 2,175	
Town Officers' Expenses	1,954	
Election and Registration Expenses	462	
Revaluation	5,961	
Town Hall and Buildings Maintenance	<u>515</u>	\$ 11,067

PROTECTION OF PERSONS AND PROPERTY

Police Department	\$ 650	
Fire Department	1,358	
Planning and Zoning	16	
Bounties	2	
Insurance	2,896	
Civil Defense	60	
Perambulation	<u>342</u>	5,324

HEALTH AND SANITATION

Health Department	\$ 400	
Town Dump	241	
White Mountain Community Services	<u>266</u>	907

EXHIBIT B-1 ( CONTINUED)  
TOWN OF LYMAN  
GENERAL FUND  
CLASSIFICATION OF RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1974

EXPENDITURES ( CONTINUED)

HIGHWAY AND BRIDGES

Flood Disaster Repairs	\$ 4,371	
Gas Money	7,331	
Town Road Aid	666	
<u>Town Maintenance</u>		
Summer	7,523	
Winter	5,438	
General Expenses of Highway Department	7,132	32,461

LIBRARIES

30

PUBLIC WELFARE

Old Age Assistance	\$ 1	
Town Poor	12	13

PUBLIC SERVICE ENTERPRISES

Cemetaries	\$ 400	
North Country Council	198	598

UNCLASSIFIED

<u>OVERLAY ( Abatements and Refunds )</u>		
Property Tax Abatements	\$ 772	
Damages and Legal Expenses	90	
Employees Retirement and Social Security	987	
Miscellaneous	36	1,885

DEBT SERVICE

INTEREST ON DEBT

Paid On Tax Anticipation Notes	\$ 1,028	
Paid On Long Term Notes	100	\$ 1,128

PRINCIPAL OF DEBT

Payments On Tax Anticipation Notes	\$ 35,000	
Payments On Long Term Notes	2,500	38,628

CAPITAL OUTLAY

NEW EQUIPMENT

1973 Ford Truck and Body		11,043
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EXHIBIT B-1 ( CONTINUED )  
TOWN OF LYMAN  
GENERAL FUND  
CLASSIFICATION OF RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1974

EXPENDITURES ( CONTINUED )

PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS

<u>STATE OF NEW HAMPSHIRE</u>			
2 % Bond and Debt Retirement Tax	\$	1	
<u>COUNTY TAX</u>		6,818	
<u>SCHOOL DISTRICT TAXES</u>			
1973-74 Assessment	\$ 40,552		
1974-75 Assessment	<u>34,128</u>	<u>74,680</u>	<u>81,499</u>
<u>TOTAL EXPENDITURES FOR ALL PURPOSES</u>			<u>\$183,455</u>
<u>BALANCE - DECEMBER 31, 1974</u>			<u>44,492</u>
<u>GRAND TOTAL</u>			<u>\$227,947</u>

EXHIBIT B-2  
TOWN OF LYMAN  
REVENUE SHARING FUND  
STATEMENT OF REVENUE, EXPENDITURES AND FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1974

<u>AVAILABLE FUNDS</u> - January 1, 1974		\$ 7,480
<u>REVENUE</u>		
Entitlement Payments	\$ 3,734	
Interest on Investments	214	3,948
		\$11,428
<u>EXPENDITURES</u>		
General Fund		
Capital Outlay - New Truck	\$ 6,735	
Police Department	700	
Other - ( See Note )	259	7,694
<u>AVAILABLE FUNDS</u> - December 31, 1974		\$ 3,734

NOTE - Town Officials were informed that they could not keep Revenue Sharing Funds in savings accounts. The funds were transferred to Certificates of Deposit. Due to the fact the minimum certificate costs \$500, there was an extra \$259 when a certificate was cashed to meet commitments to the General Fund for new truck and police appropriations. As this amount was too small to reinvest in a new certificate, it was also transferred to the General Fund.

EXHIBIT C-1  
TOWN OF LYMAN  
SUMMARY OF WARRANTS  
FOR THE YEAR ENDED DECEMBER 31, 1974

-DR-	1 9 7 4	LEVIES OF 1 9 7 3	1 9 7 2
<u>UNCOLLECTED TAXES - JANUARY 1, 1974</u>			
Property Taxes	\$	\$	\$ 46
Resident Taxes		110	
Yield Taxes			264
<u>TAXES COMMITTED TO COLLECTOR</u>			
Property Taxes	112,792		
Resident Taxes	1,500		
Yield Taxes	1,622		
<u>ADDED TAXES</u>			
Resident Taxes	60		
<u>INTEREST ON DELINQUENT TAXES</u>			
	51		
<u>PENALTIES COLLECTED ON DELIQUENT</u>			
<u>RESIDENT TAXES</u>	10	8	
	\$116,035	\$ 118	\$ 310
<u>-CR-</u>			
<u>REMITTANCES TO TREASURER</u>			
Property Taxes	\$ 91,681	\$	\$
Resident Taxes	1,340	90	
Yield Taxes	1,622		
Interest	36		
Resident Tax Penalties	10	8	
<u>DISCOUNTS ALLOWED</u>			
	202		
<u>ABATEMENTS ALLOWED</u>			
Property Taxes	118		
Resident Taxes	10		
<u>UNCOLLECTED TAXES - DECEMBER 31, 1974</u>			
Property Taxes	18,505		46
Resident Taxes	190	20	
Yield Taxes			264
<u>CASH ON HAND - DECEMBER 31, 1974</u>			
Property Taxes	2,286		
Resident Taxes	20		
Interest Collected	15		
	\$116,035	\$ 118	\$ 310

EXHIBIT C-2  
TOWN OF LYMAN  
SUMMARY OF TAX SALES ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 1974

-DR-	<u>1 9 7 4</u>	<u>1 9 7 3</u>	<u>LEVIES OF</u> <u>1 9 7 2</u>	<u>1 9 7 1</u>
<u>UNREDEEMED TAXES -</u> <u>January 1, 1974</u>	\$ -	\$11,674	\$ 1,276	\$ 536
<u>TAX SALE OF DECEMBER 1974</u>	-			
<u>INTERESTS AND COSTS</u> <u>COLLECTED AFTER SALE</u>	-	124	134	143
	<u>\$NONE</u>	<u>\$11,798</u>	<u>\$ 1,410</u>	<u>\$ 679</u>

-CR-				
<u>REMITTANCES TO TREASURER</u>				
Redemptions	\$ -	\$11,089	\$ 620	\$ 536
Interest and Costs	-	124	134	143
<u>UNREDEEMED TAXES -</u> <u>December 31, 1974</u>	-	585	656	-
	<u>\$NONE</u>	<u>\$11,798</u>	<u>\$ 1,410</u>	<u>\$ 679</u>

EXHIBIT D  
TOWN OF LYMAN  
STATEMENT OF TOWN CLERK'S ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 1974

-DR-

MOTOR VEHICLE PERMITS ISSUED

1973 Permits	\$ 25	
1974 Permits	<u>3,448</u>	\$3,473

DOG LICENSES ISSUED

73 @ \$ 2.00	\$ 146	
16 @ \$ 5.00	80	
1 @ \$12.00	12	
1 @ \$20.00	<u>20</u>	
	\$ 258	
23 Penalties @ \$1.00	<u>23</u>	281

<u>CASH ON HAND</u> - January 1, 1974		<u>13</u>
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\$3,767

-CR-

REMITTANCES TO TREASURER

Motor Vehicle Permit Fees		\$3,473
Dog Licenses and Penalties		<u>281</u>
		\$3,754

<u>CASH ON HAND</u> - December 31, 1974		<u>13</u>
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\$3,767



EXHIBIT E-1  
TOWN OF LYMAN  
CEMETERY ASSOCIATION  
OPERATING FUND  
STATEMENT OF ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 1974

<u>FUND BALANCE</u> - January 1, 1974		\$ 123
<u>RECEIPTS DURING YEAR</u>		
Town Appropriation	\$ 400	
Income From Trust Funds	170	
Transferred From Special Maintenance Fund	<u>550</u>	<u>1,120</u>
		\$1,243
<u>EXPENDITURES DURING YEAR</u>		
General Maintenance	\$ 747	
Memorial Repair	397	
Lawnmower Purchase	83	
Supplies	<u>12</u>	<u>1,239</u>
<u>FUND BALANCE</u> - December 31, 1974		<u>\$ 4</u>

EXHIBIT E-2  
TOWN OF LYMAN  
CEMETARY ASSOCIATION  
SPECIAL MAINTENANCE FUND  
STATEMENT OF ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 1974

<u>FUND BALANCE</u> - January 1, 1974		\$1,164
<u>RECEIPTS DURING YEAR</u>		
Donations	\$ 280	
Sale of Cemetery Lots	200	
Interest On Investments	<u>63</u>	<u>543</u>
		\$1,707
<u>EXPENDITURES DURING YEAR</u>		
Transfers To Checking Account		
Memorial Repair	\$ 400	
General Maintenance	<u>150</u>	<u>550</u>
<u>FUND BALANCE</u> - December 31, 1974		<u>\$1,157</u>

EXHIBIT G  
TOWN OF LYMAN  
TOWN OFFICERS' SURETY BONDS  
1974

	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>TAX COLLECTOR</u>			
Velma E. Miner Peerless Insurance Company	S56-92-86	\$26,000	March 5, 1974
<u>TOWN CLERK</u>			
Velma E. Miner Peerless Insurance Company	S56-92-86	\$ 2,000	March 5, 1974
<u>TREASURER</u>			
Bertha M. Bonor Peerless Insurance Company	S90-93-88	\$13,000	March 5, 1974
<u>HIGHWAY AGENT</u>			
Everett G. Fenoff Hartford Accident & Indemnity Company	NF-4201849	\$ 1,000	March 7, 1974
<u>TRUSTEES OF TRUST FUNDS</u>			
Eva Faye Merchant Hartford Accident & Indemnity Company	NF-4119399	\$ 1,000	March 6, 1972
Alice Santy Hartford Accident & Indemnity	NF-4150293	\$ 1,000	March 6, 1973
Mary Santy Hartford Accident & Indemnity Company	NF-4179438-A	\$ 1,000	March 5, 1974
<u>TRUSTEES OF CEMETERY ASSOCIATION</u>			
Frederick E. Winslow Hartford Accident & Indemnity Company	NF-4119416	\$ 1,000	March 7, 1972
Paul F. Hoerig Hartford Accident & Indemnity Company	NF-4179439	\$ 1,000	March 6, 1973
Clayton Miner Hartford Accident & Indemnity Company	NF-4067439-A	\$ 1,000	March 5, 1974

EXHIBIT F  
TOWN OF LYMAN  
TRUST FUNDS  
SUMMARY OF PRINCIPAL, INCOME AND INVESTMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1974

	Balance January 1, 1 9 7 4	PRINCIPAL		Balance December 31, 1 9 7 4
		Additions During Year	Withdrawals During Year	
<u>CEMETERY FUNDS</u>				
Ellen Thornton Fund	\$ 200	\$ -	\$ -	\$ 200
Albert Dow Fund	100	-	-	100
H. H. Porter Fund	150	-	-	150
J. E. Richardson Fund	200	-	-	200
Frye Fund	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>
	\$ 900	\$ -	\$ -	\$ 900
<u>CAPITAL RESERVE FUND</u>				
Highway Department Equipment	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>NONE</u>
	<u>\$3,150</u>	<u>\$ -</u>	<u>\$2,250</u>	<u>\$ 900</u>

Balance January 1, 1 9 7 4	INCOME		Balance December 31, 1 9 7 4	Balance of Principal and Income December 31, 1974
	Income During Year	Expended During Year		
\$ 166	\$ 16	\$ 65	\$ 117	\$ 317
17	6	15	8	108
25	9	20	14	164
34	11	30	15	215
<u>43</u>	<u>13</u>	<u>40</u>	<u>16</u>	<u>266</u>
\$ 285	\$ 55	\$ 170	\$ 170	\$1,070
<u>82</u>	<u>60</u>	<u>142</u>	<u>NONE</u>	<u>NONE</u>
<u>\$ 367</u>	<u>\$ 115</u>	<u>\$ 312</u>	<u>\$ 170</u>	<u>\$1,070</u>

INVESTMENTS

Littleton National Bank

\$1,070

# AUDITOR'S REPORT

Year ended December 31, 1973

TOWN OF LYMAN

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- G - Town Officers' Surety Bonds



State of New Hampshire  
Department of Revenue Administration  
Concord, 03301

Lloyd M. Price  
Commissioner

DIVISION OF MUNICIPAL  
ACCOUNTING  
FREDERICK E. LAPLANTE  
DIRECTOR

January 16, 1975

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen  
Lyman, New Hampshire 03585

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, 1973 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, Tax Collector, Town Clerk, Cemetery Association and Trustees of Trust Funds.

FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets - As of December 31, 1972 and December 31, 1973:  
(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1972 and December 31, 1973 are presented in Exhibit A-1. As indicated therein, the current surplus of the Town increased by \$52 during 1973 from \$4,761 to \$4,813.

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:



Increase in Current Surplus:

Net Budget Surplus	\$104
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Decrease in Current Surplus:

1973 Net Budget Surplus (1/2) to be Transferred to Capital Reserve Fund (Pursuant to Article 8-1973)	52
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<u>Net Increase in Current Surplus</u>	<u>\$ 52</u>
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Comparative Statement 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, 1973, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue surplus of \$2,194, less a net overdraft of appropriations of \$2,090, resulted in a net budget surplus of \$104.

Long Term Indebtedness:Comparative Balance Sheets as of December 31, 1972 and December 31, 1973: (Exhibit A-5)

Comparative Balance Sheets of the outstanding long-term indebtedness of the Town as of December 31, 1972 and December 31, 1973 are 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.

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

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1973, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1.

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:

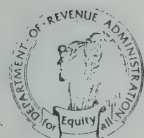
The provisions of Chapter 71-a, Section 21, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. 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. Laplante  
Director  
DIVISION OF MUNICIPAL ACCOUNTING  
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:mep



Cloyd M. Price  
Commissioner

State of New Hampshire  
Department of Revenue Administration  
Concord, 03301

DIVISION OF MUNICIPAL  
ACCOUNTING  
FREDERICK E. LAPLANTE  
DIRECTOR

January 16, 1975

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, 1973.

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, 1973, 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,

Frederick E. Laplante  
Director

DIVISION OF MUNICIPAL ACCOUNTING  
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:mep

EXHIBIT A-1  
TOWN OF LYMAN  
General Fund  
Comparative Balance Sheets  
As of December 31, 1972 and December 31, 1973

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<u>ASSETS</u>	<u>December 31, 1972</u>	<u>December 31, 1973</u>
<u>Cash:</u>		
In Hands of Treasurer	\$47,664	\$30,244
In Hands of Town Clerk	<u>          </u>	<u>13</u>
	\$47,664	\$30,257
<u>Capital Reserve Fund (Contra)</u>	5	2,332
<u>Accounts Due To Town:</u>		
<u>From Federal Government:</u>		
a/c Flood Damage	\$	\$ 8,770
<u>From State of New Hampshire:</u>		
Bounties	<u>30</u>	<u>36</u>
	30	8,806
<u>Unredeemed Taxes:</u>		
Levy of 1973	\$	\$11,674
Levy of 1972	4,145	1,276
Levies of Prior Years	<u>890</u>	<u>536</u>
	5,035	13,486
<u>Uncollected Taxes:</u>		
Levy of 1973	\$	\$ 110
Levy of 1972	<u>380</u>	<u>310</u>
	<u>380</u>	<u>420</u>
<b>TOTAL ASSETS</b>	<u><u>\$53,114</u></u>	<u><u>\$55,301</u></u>

<u>LIABILITIES AND CURRENT SURPLUS</u>	<u>December 31, 1972</u>	<u>December 31, 1973</u>
<u>Unexpended Balances of Special Appropriations:</u>		
Dodge Pond Dam	\$5,000	
Town Revaluation	<u>3,364</u>	
	\$ 8,364	\$
<u>Due To Capital Reserve Funds a/c</u>		
Highway Equipment	2,245	52
<u>Unexpended Revenue Sharing Funds</u>	2,067	7,480
<u>Due To State of New Hampshire:</u>		
<u>2% Bond and Debt Retirement Taxes:</u>		
Uncollected	\$ 44	\$44
Collected - Not Remitted	<u>263</u>	<u>28</u>
	307	72
<u>Resident Taxes:</u>		
Uncollected	\$ 32	
Collected - Not Remitted	<u>400</u>	
	432	
<u>School District Tax Payable</u>	34,933	40,552
<u>Capital Reserve Fund (Contra)</u>	5	2,332
	-----	-----
Total Liabilities	\$48,353	\$50,488
Current Surplus	<u>4,761</u>	<u>4,813</u>
TOTAL LIABILITIES AND CURRENT SURPLUS	<u>\$53,114</u>	<u>\$55,301</u>



EDWARD G. PINKERTON  
EXECUTIVE DIRECTOR

WHITE MOUNTAINS  
REGION ASSOCIATION  
OF NEW HAMPSHIRE

LANCASTER, N.H. 03584 (603) 788-2061

January 3, 1975

Chairman, Budget Committee  
Town Office  
Lyman, NH

Gentlemen:

The officers and directors of the White Mountains Region Association are hoping the Town of Lyman will join the other communities in northern New Hampshire in supporting the Association's activities for 1975. Last year thirty-three communities appropriated funds to continue the work of this very important organization. We hope Lyman will join them this year.

For your information, we are enclosing an annual report and a summary of the Association's activities during the last fiscal year. Most often the summary is incorporated into the annual town report.

The appropriation, as you may know, is derived from a standard formula which is used for all towns in the region. This is seven (7) cents per thousand dollars' valuation and is based on our most recent "Total Equalized Valuation" list published by the N.H. Tax Commission. According to our records the total equalized valuation in 1972 for Lyman was \$4,345,665.

The Association, therefore, is asking for an appropriation of \$ 304.20. Last year Lyman appropriated 0.

If you have any questions, please do not hesitate to contact the Association. Either myself or a director will meet with the board to answer such questions.

We thank you for your attention to this matter and look forward to Lyman's support in 1975.

For the officers and directors of the White Mountains Region Association, I am,

Sincerely,

WHITE MOUNTAINS REGION ASSOCIATION

Edward G. Pinkerton,  
Executive Director

ECP:es  
encls.

EXHIBIT A-2  
TOWN OF LYMAN  
General Fund  
Analysis of Change in Current Financial Condition  
Fiscal Year Ended December 31, 1973

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Current Surplus - December 31, 1973	\$4,813	
Current Surplus - December 31, 1972	<u>4,761</u>	
Increase in Current Surplus		<u>\$52</u>

Analysis of Change

Increase in Current Surplus:

Net Budget Surplus	\$ 104	
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Decreases in Current Surplus:

1973 Net Budget Surplus (1/2) To Be Transferred To Capital Reserve Fund (Pursuant To Article No. 8-1973)	<u>52</u>	
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Net Increase		<u>\$52</u>
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EXHIBIT A-3  
TOWN OF LYMAN  
General Fund  
Comparative Statement of Appropriations and Expenditures  
Fiscal Year Ended December 31, 1973

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	Appropriations Forwarded From 1972	Appropriations 1973
<u>General Government:</u>		
Town Officers' Salaries	\$	\$ 1,750
Town Officers' Expenses		1,400
Election and Registration Expenses		250
Town Hall and Buildings Maintenance		300
Revaluation	3,364	136
Town Clerk's Office Rent (Article 14)		200
<u>Protection of Persons and Property:</u>		
Police Department		500
Fire Department		500
Planning and Zoning		150
Insurance		1,802
Civil Defense		50
<u>Health and Sanitation:</u>		
Health Department		486
Town Dump		213
<u>Highways and Bridges:</u>		
Town Road Aid		667
<u>Town Maintenance:</u>		
Summer		6,500
Winter		5,000
General Expenses of Highway Department		5,000
Flood Disaster Repairs		
<u>Libraries</u>		30
<u>Public Welfare:</u>		
Old Age Assistance		200
Town Poor		200
<u>Patriotic Purposes:</u>		
Memorial Day		10



Receipts and Reimbursements	Total Amount Available	Expenditures 1973	-----Balances-----		(Assets) & Appropriations Forwarded To 1974
			Unexpended	Overdrafts	
\$	\$ 1,750	\$ 2,114	\$	\$ 364	\$
	1,400	1,581		181	
	250	225	25		
	300	246	54		
	3,500	3,482	18		
	200	200			
	500	603		103	
	500	500			
	150	14	136		
	1,802	2,333		531	
	50	60		10	
	486	456	30		
	213	213			
1,736	2,403	2,389	14		
7,307	13,807	13,893		86	
	5,000	4,644	356		
	5,000	6,145		1,145	
10,053	10,053	16,564	2,259		( 8,770) (1)
	30	30			
	200		200		
	200	255		55	
	10	19		9	

EXHIBIT A-3 (Continued)  
TOWN OF LYMAN  
General Fund  
Comparative Statement of Appropriations and Expenditures  
Fiscal Year Ended December 31, 1973

	Appropriations Forwarded From 1972	Appropriations 1973
<u>Public Service Enterprises:</u>		
Cemeteries	\$	\$ 400
<u>Unclassified:</u>		
Damages and Legal Expenses		300
Advertising and Regional Associations		153
Employees' Retirement and Social Security		700
Contingency Fund		200
<u>Debt Service:</u>		
<u>Interest on Debt:</u>		
On Tax Anticipation Notes		400
On Long-Term Notes		330
<u>Principal of Debt:</u>		
Payments on Long-Term Notes		3,000
<u>Capital Outlay:</u>		
<u>Highways and Bridges:</u>		
Dodge Pond Dam	5,000	
<u>New Equipment:</u>		
Loader	1,461	
Total a/c Town Appropriations	\$ 9,825	\$30,827
<u>Payments To Other Governmental Divisions:</u>		
School District Tax	34,933	60,552
County Tax		6,294
Overlay (Discounts, Abatements and Refunds)		2,091
	\$44,758	\$99,764

(1) Due from U.S. Government - December 31, 1973

(2) Unused 1972 Withdrawals from Capital Reserve Fund Returned During 1973

Receipts and Reimbursements	Total Amount Available	Expenditures 1973	-----Balances-----		(Assets) & Appropriations Forwarded To 1974
			Unexpended	Overdrafts	
\$	\$ 400	\$ 400	\$	\$	\$
	300	603		303	
	153	153			
	700	934		234	
	200		200		
	400	333	67		
	330	210	120		
	3,000	3,000			
	5,000	6,940		1,940	
	1,461	1,461 (2)			
\$19,096	\$59,748	\$ 70,000	\$3,479	\$4,961	(\$ 8,770)
	95,485	54,933			40,552
	6,294	6,294			
	2,091	2,699		608	
\$19,096	\$163,618	\$133,926	\$3,479	\$5,569	( 8,770) \$40,552

EXHIBIT A-4  
TOWN OF LYMAN  
General Fund  
Comparative Statement of Estimated and Actual Revenues  
and Budget Summary  
Fiscal Year Ended December 31, 1973

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SOURCE	-----Revenues-----		Excess	Deficit
	Estimated	Actual		
<u>Local Taxes:</u>				
<u>Current Year:</u>				
Property Taxes	\$77,671	\$ 78,054	\$ 383	\$
Resident Taxes Retained	1,400	1,437	37	
Yield Taxes	8	8		
<u>Interest on Delinquent Taxes</u>	400	518	118	
<u>From State of New Hampshire:</u>				
Interest and Dividends Tax	4,997	4,997		
Savings Bank Tax	47	47		
Highway Subsidy	7,810	7,810		
Meals and Rooms Tax	1,106	1,223	117	
Business Profits Tax	1,925	1,924		1
Road Toll Refunds	500	535	35	
<u>From Local Sources, Except Taxes:</u>				
Motor Vehicle Permit Fees	2,700	3,397	697	
Dog Licenses	200	300	100	
Rent of Town Property	1,000	1,515	515	
Business Licenses, Permits and Filing Fees		4	4	
<u>From U. S. Government:</u>				
Revenue Sharing Funds		189	189	
	\$99,764	\$101,958	\$2,195	\$ 1

EXHIBIT A-4 (Continued)  
TOWN OF LYMAN  
General Fund  
Comparative Statement of Estimated and Actual Revenues  
and Budget Summary  
Fiscal Year Ended December 31, 1973

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Budget Summary

Actual Revenues	\$101,958	
Estimated Revenues	<u>99,764</u>	
Revenue Surplus		\$2,194
Overdrafts of Appropriations	\$ 5,569	
Unexpended Balances of Appropriations	<u>3,479</u>	
Net Overdraft of Appropriations		<u>2,090</u>
Net Budget Surplus		<u><u>\$104</u></u>

EXHIBIT A-5  
TOWN OF LYMAN  
Long-Term Indebtedness  
Comparative Balance Sheets  
As of December 31, 1972 and December 31, 1973

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<u>ASSETS</u>	<u>December 31, 1972</u>	<u>December 31, 1973</u>
Amount To Be Provided For Retirement of Long-Term Debt	\$5,500 <u>          </u>	\$2,500 <u>          </u>
 <u>LIABILITIES</u>		
<u>Long-Term Notes Outstanding:</u>		
Highway Truck Notes - 1972	\$5,500 <u>          </u>	\$2,500 <u>          </u>

EXHIBIT A-6  
TOWN OF LYMAN  
Statement of Debt Service Requirements  
As of December 31, 1973

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	Highway Truck
	Note
	<u>4%</u>
Amount of Original Issue	\$8,500
Date of Original Issue	June 7, 1972
Principal Payable Date	June 7
Interest Payable Date	June 7
Payable At	Littleton National Bank Littleton, New Hampshire

---

<u>Maturities - Fiscal Year Ending:</u>	<u>-----Totals-----</u>	
	<u>Principal</u>	<u>Interest</u>
December 31, 1974	<u>\$2,500</u>	<u>\$120</u>
	<u>\$2,500</u>	<u>\$120</u>

EXHIBIT B-1  
TOWN OF LYMAN  
General Fund  
Classified Statement of Receipts and Expenditures  
Fiscal Year Ended December 31, 1973

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RECEIPTS

Current Revenue:

Local Taxes:

Current Year:

Property Taxes	\$76,900	
Resident Taxes	1,310	
Yield Taxes	<u>10</u>	
		\$78,220

Prior Years:

Resident Taxes		40
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<u>Interest Collected on Delinquent Taxes</u>		518
---	--	-----

<u>Resident Tax Penalties Collected</u>		21
---	--	----

<u>Tax Sales Redeemed</u>		<u>3,253</u>
---------------------------	--	--------------

\$ 82,052

From State of New Hampshire:

Class V Highway Maintenance	\$ 7,307	
Highway Subsidy	7,810	
Interest and Dividends Tax	4,997	
Savings Bank Tax	47	
Road Toll Refunds	535	
Meals and Rooms Tax	1,223	
Business Profits Tax	1,924	
Town Road Aid	<u>1,736</u>	

25,579

From Local Sources Except Taxes:

Motor Vehicle Permit Fees	\$ 3,397	
Dog Licenses	287	
Pistol Permits	4	
Rent of Town Property	<u>1,515</u>	

5,203

Total Current Revenue Receipts

\$112,834



EXHIBIT B-1 (Continued)  
TOWN OF LYMAN  
General Fund  
Classified Statement of Receipts and Expenditures  
Fiscal Year Ended December 31, 1973

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RECEIPTS (Continued)

Receipts Other Than Current Revenue:

Proceeds of Tax Anticipation Notes	\$20,000	
<u>Grants From U.S.A.:</u>		
Revenue Sharing	5,327	
Interest Earned on Investments of Revenue Sharing Funds	275	
Federal Disaster Aid	<u>10,053</u>	
<u>Total Receipts Other Than Current Revenue</u>		<u>\$ 35,655</u>
Total Receipts From All Sources		\$148,489
Balance - January 1, 1973		<u>47,664</u>
Grand Total		<u><u>\$196,153</u></u>

EXPENDITURES

General Government:

Town Officers' Salaries	\$ 2,114	
Town Officers' Expenses	1,581	
Election and Registration Expenses	225	
Town Hall and Buildings Maintenance	246	
Revaluation	3,482	
Town Clerk's Office Rent (Article 14)	<u>200</u>	
		\$ 7,848

Protection of Persons and Property:

Police Department	\$ 603	
Fire Department	500	
Planning and Zoning	14	
Bounties	6	
Insurance	2,333	
Civil Defense	<u>60</u>	
		3,516

Health and Sanitation:

Health Department	\$ 456	
Town Dump	<u>213</u>	
		669

EXHIBIT B-1 (Continued)  
TOWN OF LYMAN  
General Fund  
Classified Statement of Receipts and Expenditures  
Fiscal Year Ended December 31, 1973

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EXPENDITURES (Continued)

Highways and Bridges:

Flood Disaster Repairs	\$16,564	
Class V Highways	7,307	
Town Road Aid	2,389	
<u>Town Maintenance:</u>		
Summer	6,586	
Winter	4,644	
General Expenses of Highway Department	<u>6,145</u>	
		\$ 43,635

Libraries

30

Public Welfare:

Town Poor		255
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Patriotic Purposes:

Memorial Day		19
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Public Service Enterprises:

Cemeteries		400
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Unclassified:

Advertising and Regional Associations	\$ 153	
Taxes Bought By Town	11,704	
<u>Overlay: (Abatements and Refunds)</u>		
Property Tax Abatements	1,529	
Damages and Legal Expenses	603	
Employees' Retirement and Social Security	<u>934</u>	
		14,923

Debt Service:

Interest on Debt:

Paid on Tax Anticipation Notes	\$ 333	
Paid on Long-Term Notes	<u>210</u>	
		\$ 543

Principal of Debt:

Payments on Tax Anticipation Notes	\$20,000	
Payments on Long-Term Notes	<u>3,000</u>	
		<u>23,000</u>
		23,543

EXHIBIT B-1 (Continued)  
TOWN OF LYMAN  
General Fund  
Classified Statement of Receipts and Expenditures  
Fiscal Year Ended December 31, 1973

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EXPENDITURES (Continued)

Capital Outlay:

Highways and Bridges:

Dodge Pond Dam		\$ 6,940
----------------	--	----------

Payments to Capital Reserve Funds:

Unused 1972 Withdrawal Returned		\$ 1,461
1972 Budget Surplus Transferred		<u>784</u>

2,245

\$ 9,185

Payments To Other Governmental Divisions:

State of New Hampshire:

2% Bond and Debt Retirement Tax		\$ 237
Resident Taxes		<u>422</u>

\$ 659

County Tax

6,294

School District Taxes:

1972-73 Assessment		\$34,933
1973-74 Assessment		<u>20,000</u>

54,933

61,886

Total Expenditures For All Purposes

\$165,909

Balance - December 31, 1973

30,244

GRAND TOTAL

\$196,153

EXHIBIT B-2  
TOWN OF LYMAN  
Revenue Sharing Fund  
Statement of Revenue, Expenditures and Fund Balance  
Fiscal Year Ended December 31, 1973

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Available Funds - January 1, 1974		\$2,067
<u>Add Revenue:</u>		
Entitlement Payments	\$5,327	
Interest on Investments	<u>275</u>	<u>5,602</u>
Total Available Funds		\$7,669
<u>Less Expenditures:</u>		
<u>Operating/Maintenance Expenses:</u>		
Public Safety	\$ 103	
Financial Administration	<u>86</u>	<u>189</u>
Available Funds - December 31, 1973		<u><u>\$7,480</u></u>

EXHIBIT C-1  
TOWN OF LYMAN  
Summary of Warrants  
Fiscal Year Ended December 31, 1973

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	-----Levies of:-----	
	1973	1972
- DR. -		
<u>Uncollected Taxes - January 1, 1973:</u>		
Property Taxes	\$	\$ 46
Resident Taxes		70
Yield Taxes		264
<u>Taxes Committed To Collector:</u>		
Property Taxes	77,870	
Resident Taxes	1,410	
Yield Taxes	10	
<u>Added Taxes:</u>		
Property Taxes	184	
Resident Taxes	50	
<u>Interest on Delinquent Taxes</u>		
	268	
<u>Penalties Collected on Delinquent Resident Taxes</u>		
	17	4
	\$79,809	\$384
- CR. -		
<u>Remittances To Treasurer:</u>		
Property Taxes	\$76,900	\$
Resident Taxes	1,310	40
Yield Taxes	10	
Interest	268	
Resident Tax Penalties	17	4
<u>Discounts Allowed</u>		
	788	
<u>Abatements Allowed:</u>		
Property Taxes	366	
Resident Taxes	40	30
<u>Uncollected Taxes - December 31, 1973:</u>		
Property Taxes		46
Resident Taxes	110	
Yield Taxes		264
	\$79,809	\$384

EXHIBIT C-2  
TOWN OF LYMAN  
Summary of Tax Sales Accounts  
Fiscal Year Ended December 31, 1973

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- DR. -

	-----Levies of:-----			
	1973	1972	1971	1970
<u>Unredeemed Taxes - January 1, 1973</u>		\$4,145	\$791	\$ 99
<u>Tax Sale of December 29, 1973</u>	\$11,704			
<u>Interest and Costs Collected After Sale</u>		166	65	19
	\$11,704	\$4,311	\$856	\$118

- CR. -

Remittances To Treasurer:

Redemptions	\$ 30	\$2,869	\$255	\$ 99
Interest and Costs		166	65	19
<u>Unredeemed Taxes - December 31, 1973</u>	11,674	1,276	536	
	\$11,704	\$4,311	\$856	\$118

EXHIBIT D  
TOWN OF LYMAN  
Statement of Town Clerk's Account  
Fiscal Year Ended December 31, 1973

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- DR. -

Motor Vehicle Permits Issued:

1972 Permits	\$ 100	
1973 Permits	<u>3,297</u>	\$3,397

Dog Licenses Issued:

63 @ \$ 2	\$ 126	
15 @ \$ 5	75	
3 @ \$20	<u>60</u>	
	\$ 261	
39 Penalties @ \$1	<u>39</u>	<u>300</u>
		<u>\$3,697</u>

- CR. -

Remittances To Treasurer:

Motor Vehicle Permit Fees		\$3,397
Dog Licenses and Penalties		<u>287</u>
		\$3,684

Add: Cash in Hands of Town Clerk -  
December 31, 1973:

a/c Dog Licenses		<u>13</u>
		<u>\$3,697</u>

EXHIBIT E-1  
TOWN OF LYMAN  
Cemetery Association  
Operating Fund  
Statement of Account  
Fiscal Year Ended December 31, 1973

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Fund Balance - January 1, 1973		\$324	
<u>Receipts During Year:</u>			
Town Appropriation		<u>400</u>	
			\$724
<u>Expenditures During Year:</u>			
General Maintenance	\$481		
Supplies	<u>115</u>		
			<u>596</u>
Fund Balance - December 31, 1973			<u><u>\$128</u></u>



EXHIBIT E-2  
TOWN OF LYMAN  
Cemetery Association  
Special Maintenance Fund  
Statement of Account  
Fiscal Year Ended December 31, 1973

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Fund Balance - January 1, 1973		\$768	
<u>Receipts During Year:</u>			
Donation	\$232		
Sale of Cemetery Lots	120		
Interest on Investments	<u>43</u>		
		<u>395</u>	
Fund Balance - December 31, 1973			<u>\$1,163</u>

EXHIBIT F  
TOWN OF LYMAN  
Trust Funds  
Summary of Principal, Income and Investments  
Fiscal Year Ended December 31, 1973

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	-----PRINCIPAL-----		
	Balance	Additions	Balance
	January	During	December
	1, 1973	Year	31, 1973
<u>Cemetery Funds:</u>			
Ellen Thornton Fund	\$ 200	\$	\$ 200
Albert Dow	100		100
H. H. Porter	150		150
James E. Richardson	200		200
Frye Fund (Moulton Hill Cemetery)	250		250
	\$ 900	\$	\$ 900
<u>Capital Reserve Fund:</u>			
Highway Department Equipment	2,377	2,245	4,622
	\$3,277	\$2,245	\$5,522
	\$3,277	\$2,245	\$5,522

<u>INCOME</u>		
Balance January 1, 1973	Income During Year	Balance December 31, 1973
\$ 149	\$ 17	\$ 166
12	5	17
17	8	25
24	10	34
29	14	43
<u>\$ 231</u>	<u>\$ 54</u>	<u>\$ 285</u>
( 2,372)	82	( 2,290)
<u>(\$2,141)</u>	<u>\$136</u>	<u>(\$2,005)</u>

Balance of  
Principal and Income  
December 31, 1973

\$ 366  
117  
175  
234  
293  
\$1,185  
  
2,332  
\$3,517

INVESTMENTS

Lisbon Savings Bank and  
Trust Company

\$3,517

EXHIBIT G  
TOWN OF LYMAN  
Town Officers' Surety Bonds  
1973

	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>Tax Collector:</u>			
Velma E. Miner Peerless Insurance Company	S90-93-83	\$13,000	March 6, 1973
<u>Town Clerk:</u>			
Velma E. Miner Hartford Accident & Indemnity Company	NF-4067443-B	\$ 2,000	March 6, 1973
<u>Treasurer:</u>			
Bertha M. Bonor Peerless Insurance Company	S90-93-88	\$ 9,000	March 6, 1973
<u>Highway Agent:</u>			
Homer M. Bonor Hartford Accident & Indemnity Company	NF-4119377-A	\$ 1,000	March 6, 1973
<u>Trustees of Trust Funds:</u>			
Paul F. Hoerig Hartford Accident & Indemnity Company	NF-4179439	\$ 1,000	March 6, 1973
Alice Santy Hartford Accident & Indemnity	NF-4150293	\$ 1,000	March 6, 1973
Mary Santy Hartford Accident & Indemnity Company	NF-4179438	\$ 1,000	March 6, 1973
<u>Trustees of Cemetery Association:</u>			
Clayton Miner Hartford Accident & Indemnity Company	NF-4067439	\$ 1,000	March 9, 1971
Clara K. Birch Hartford Accident & Indemnity Company	NF-4067440	\$ 1,000	March 9, 1971
Frederick E. Winslow Hartford Accident & Indemnity Company	NF-4119416	\$ 1,000	March 7, 1972

## REPORT OF THE FOREST FIRE WARDEN AND DISTRICT CHIEF

All open burning when the ground is not covered with snow is controlled by the Town Forest Fire Warden in cooperation with the New Hampshire Forest Fire Service. Anyone wishing to kindle a fire out-of-doors when the ground is not covered with snow must have a written permit signed by the Town Forest Fire Warden. If the fire is to be kindled on land not owned by the person kindling the fire then he must have the permission of the landowner. No outdoor fires can be kindled between 9 A.M. and 5 P.M. unless it is raining, without the additional approval of the District Forest Fire Chief.

The 1974 forest fire season was one of the worst in the past two decades. Woodlands in central and southern New Hampshire became so dry in mid August that the Governor and Council, upon the recommendation of the State Forester, enacted a partial woodlands closure in Sullivan, Cheshire, Hillsborough, Merrimack and Belknap Counties and a complete woodlands closure in Strafford and Rockingham Counties plus the Towns of Barnstead, Gilmanton and Alton in Belknap County. Through the excellent cooperation of the citizens of our State no major forest fire occurred at any time during the year.

### 1974 Forest Fire Statistics

	<u>No. of Fires</u>	<u>No. of Acres</u>
State	871	915
District	21	91.0
Town	2	19.0

Forest Fire Warden  
Bernard R. Santy

District Fire Chief  
John Q. Ricard



# North Country Council, Inc.



Karl T. Bruckner, President  
Gerald I. Coogan, Executive Director

P. O. Box 269 Franconia  
New Hampshire 03580

Telephone 603/823-8108

January 10, 1975

Mr. Bernard R. Santy, Chairman  
Board of Selectmen  
Town of Lyman  
Town Hall  
Lyman, New Hampshire

Gentlemen:

As you know, the North Country Council is the comprehensive planning agency serving Planning Region One as delineated by the New Hampshire Office of Comprehensive Planning. A major program effort of the Council's work is spent in assisting Town Planning Boards in their work.

The Board of Directors of the North Country Council, of which your Town has two representatives, determines the work program, staff activities, and budget of the Council. For the year July 1, 1975, to June 30, 1976, the Council's Executive Committee set a total local request of \$48,400 to be requested from the 52 towns in the North Country. The increase in the request is due to a 25% increase in rental space, along with increases in transportation, telephone rates, paper, and equipment. The individual request for a Town is based on a composite percentage representing one-half of the resident population and one-half of the equalized assessed evaluation. The local share request for the Town of Lyman for the year July 1, 1975-June 30, 1976, is \$217.00. The appropriation request could be included as part of the Selectmen's budget, Planning Board budget, or a special Warrant Article. These local funds are used in conjunction with federal and state funds to carry out the work program of study efforts and local planning assistance of the Council. This year, July 1, 1974, to June 30, 1975, the Council received \$23,000 in federal funds, and \$12,500 in state funds.

Please let me know if you have questions on the appropriation request. An NCC staff member, along with the Town's two representatives, would be quite willing to meet with the Selectmen to discuss the appropriation. I will send you a Town Report on the program activities of the Council in your Town, and on a regional basis which could be included in your Town Report. Please let us know when the Council can help.

GIC/jjh

cc: NCC Representatives

*North Country Home Health Agency, Inc.*

60 HIGH STREET

LITTLETON, NEW HAMPSHIRE 03561

December 23, 1974

Selectmen and Budget Committee  
Town of Lyman  
Lyman, New Hampshire 03585

Dear Town Officials:

This letter is to inform you of our budget request for the year of 1975. We are requesting \$276.00. This amounts to a 15% or 15¢ per capita increase.

We have initiated a new service this year. The Homemaker/Home Health Aide Service will save a great deal of nursing time and help in keeping people out of institutions.

The reason for the increase is the request for non-reimbursable service has increased.

Without the Homemaker/Home Health Aide Service, we would have had to ask for a 35¢ to 50¢ per capita increase.

You will receive a copy of our financial statement, budget and any other requested information shortly after the first of the year.

You will also receive a statement of services to residents of your town. You must remember that your appropriation insures that the full range of services will be available to the residents of your town.

Respectfully submitted,



Richard M. Hall  
Administrator

RMH/bhp

BIRTHS -- 1974

Date and Place of Birth	Sex	Name of Father	Maiden Name of Mother	Birthplace of Mother	Birthplace of Father
February 14, 1974 Littleton, N.H.	M	Richard Michael Trudell	Christine Susan Kennedy	Can.	N.H.
April 3, 1974 Haverhill, N.H.	F	Donald Kenneth Fenoff	Pansy Marie Southard	Ala.	N.H.
June 14, 1974 Littleton, N.H.	M	Wayne Albert Mardin	Jean Marie Hubbard	N.H.	N.H.
August 21, 1974 Littleton, N.H.	F	James Daniel Glidden	Sarah Elizabeth Livermore	N.H.	N.H.
November 10, 1974 Hanover, N.H.	M	William Samuel Smith	Shirley Jean Clough	N.H.	Mass.





MARRIAGES -- 1974

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
June 19, 1974 Lyman, N. H.	Robert George Meserve Antoinette Marie Berube Roy	Lyman, N. H. Lyman, N. H.	06/24/07 06/4/12	Frank R. Meserve Gertrude Parks Napoleon Berube Eliza Bazin	Rev. Elizabeth A. Bogert Minister Lyman, N. H.
October 12, 1974 Lyman, N. H.	Guy Cliff Bonor Susan Lynn Dusik	Lyman, N. H. Lyman, N. H.	07/12/55 01/16/60	Homer Morris Bonor Bertha Mae Merchant Arkade Dusik Jean Saloway	Rev. Elizabeth A. Bogert Minister Lyman, N. H.



DEATHS -- 1974

Date and Place of Death	Name of Deceased	Age	Sex	Place of Birth	Occupation	Name of Father	Name of Mother
June 17, 1974	Franconia, N. H.	85	M	Vt.	Farmer	William Welch	Mary Livingston
July 29, 1974	Littleton, N. H.	49	M	Mass.	Store Keeper	Henry Wrigley	Mary York
Nov. 6, 1974	Hanover, N. H.	73	M	Vt.	Carpenter	Timothy Blake	Mary Slayton





