

ANNUAL REPORT

For the Town of

LYMAN, N. H.



Year ending December 31, 1985

**Town of Lyman, New Hampshire
ANNUAL REPORT
of the Town Officers
Year Ended December 31, 1985**

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JUL 18 1986

CONCORD, N. H.

TOWN OFFICERS

Board of Selectmen

JAMES TURNBULL	(1986 Resigned)
JOHN MAZELLA	(1986 Appointed)
FRANCES G. SCHNEIDER	(1987)
KEITH MCKOWN	(1988)

Town Clerk

LORETTA R. LOCKE

Treasurer

BERTHA BONOR

Tax Collector

LORETTA R. LOCKE

Health Officer

DR. JOSEPH HINDMAN

Moderator

C. BRUCE SCHNEIDER (1986)

Town House Agent

JACK BLAISDELL

Highway Agent

JACK BLAISDELL

Trustees of the Trust Funds

LORRAINE RAYBURN	(1986)
RITA PRESBY	(1987)

Supervisors of the Checklist

WANDA HUBBARD	(1986)
ALICE SANTY	(1988)
DONNA TRUDELL	(1990)

Library Trustees

PATRICIA WINSLOW
YVONNE BOOTH
TERRY PORTNER

Planning Board

FREDERIC WINSLOW	(1986)	CELINE PRESBY	(1989)
WILLIAM TRUDELL	(1987 Resigned)	RAYMOND CLOUTIER	(1990)
EVELYN BROOKS	(Appointed)	EVERETT FENOFF	(1991)
JACK BLAISDELL	(1988)		

Board of Adjustment

BRETT PRESBY	(1986)	RICHARD HUBBARD	(1988)
DALE COLBY	(1987)	GARY WILLIAMS	(1990)

Overseer of the Poor

PATRICIA WINSLOW

The Selectmen will meet in Public Session every Tuesday
at the Town Hall from 7:00 to 9:00 P.M.

All 1985 reports from various agencies not printed in this Town Report
are on file in the Selectmen's Office and available upon request.



TOWN OF LYMAN

Town Meeting Warrant

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 eleventh day of March, 1986, polls to open at one o'clock in the afternoon and will not be closed before six o'clock in the afternoon in said Town Hall, to act on Article 1, the remaining articles to be considered at seven-thirty o'clock in the evening.

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 Forty-Two Thousand Seven Hundred.(42,700.00) as may be necessary to defray Town charges for the ensuing year. All items marked by an asterisk are covered by this Article.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Four Thousand Eight Hundred Dollars (\$4,800.00) to defray the Town's share of the cost of using the Lisbon Dump.

ARTICLE 4. To see if the Town will vote to raise and appropriate One Thousand Two Hundred and Fifty Dollars (\$1,250.00) plus interest, which will be paid to the Town of Lisbon for Lyman's proportional share for engineering fees and monitoring wells for the closure plan for the Lisbon Area Dump.

ARTICLE 5. To see if the Town will vote to establish a Capital Reserve Fund, to be continued for Ten years, for the purpose of meeting the Town's proportional share of the cost of capping the Lisbon Area Landfill and to appoint the Board of Selectmen as Agents to carry the purpose of said fund into effect. Further to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to be placed in said fund for the coming fiscal year.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars for maintenance of the Town Cemeteries.

ARTICLE 7. To see if the Town will vote to authorize the Selectmen to transfer any 1985 annual net budget surplus into the Capital Reserve Fund established for the purchase of highway equipment.

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) as compensation for the Tax Collector.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed, by advertised sealed bid only.

ARTICLE 10. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from State, Federal or other governmental unit or private source which becomes available during the year in accordance with the procedures set forth in R.S.A. 31:95-B.

ARTICLE 11. To see if the Town will 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 1986 and paid therefrom.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Three Hundred Fourteen Dollars (\$314.00) to defray the Town's share of operation expenses for the North Country Council.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Four Hundred Dollars (\$400.00) to defray the Town's share of operation expenses of the New Hampshire Municipal Association.

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of Eighty-Nine Thousand Nine Hundred Forty-Seven Dollars (\$89,947.00) for highway maintenance and equipment for the Highway Department. All items marked by a cross in the budget are covered by this Article.

ARTICLE 15. To see if the Town will vote to designate Skinny Ridge Road, also known as Monroe Road, running from the Lyman-Littleton town line southerly to the intersection with Lyman Road near the Tinkerville Store, as a Scenic Road based on New Hampshire R.S.A. 231:157. *(This Article inserted upon written application of voters.)*

ARTICLE 16. To see if the Town will vote to designate the highway known as Flagg Pond Road, also known as Back Road, as a Scenic Road as specified in R.S.A. 231:157 of the State of New Hampshire. *(This Article inserted upon written application of voters.)*

ARTICLE 17. To see if the Town will vote to Authorize the Tax Collector to receive part payments of real estate taxes for any year in the sum of Ten Dollars (\$10.00) or a multiple of ten, pursuant to the provisions of R.S.A 80:52-A.

ARTICLE 18. To see if the Town will adopt the provision of R.S.A 72:37 for the exemption for the Blind for Property Taxes. This Statute provides that every inhabitant that is legally blind shall be exempt each from the property or a residence for the value of Fifteen Thousand Dollars. *(This Article inserted upon written application of voters.)*

ARTICLE 19. To see if the Town will vote that all major purchases of road equipment will be placed on the Town Warrant to be voted upon by the voters of the Town, as was always done in previous years, to ensure that all voters in the town have a legal right to voice their opinion regarding purchases of said equipment, rather than the leasing program that is being used at the present time. This is requested to be voted upon by paper ballot. *(This Article is inserted upon written application of voters.)*

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the operation of the Town Police Department.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of Two Thousand and Sixty Six Dollars (\$2,066.00) for the Health Department; Health Officer and Overseer of the Poor, Sixty Dollars (\$60.00); North Country Home Health Agency, Four Hundred Ninety Dollars (\$490.00); White Mountain Home Health Agency, Four Hundred Twenty Dollars (\$420.00); Littleton Hospital Association, Five Hundred Dollars (\$500.00); Ross Ambulance, Four Hundred Fourty One Dollars (\$441.00); Town of Littleton Septage, One Hundred Fifty Five Dollars (\$155.00). All items marked by a dash in the budget are covered by this Article..

ARTICLE 22. To see if the Town will vote to re-classify the eight so-called private driveways that are maintained by the Town to Class VI roads and therefore stop maintaining them. These roads being Booth's, Godfrey's, Hoerig's, King's, Kubiki's, Labbay's, Murro's, and Ott's. *(This Article inserted upon written application of voters.)*

ARTICLE 23. To see if the Town will vote to sell the one-ton truck that was purchased to maintain the old town roads that go to the property of Keith Booth, Andy Smith, Jerold King, Leonard Labbay, George Godfrey and Josephine Ott, if the Article is passed to throw up these roads. This is requested to be voted upon by paper ballot. *(This Article inserted upon written application of voters.)*

ARTICLE 24. To see if the Town will vote to change the Annual Town Meeting to a day meeting as it used to be rather than a night meeting. This is requested to be voted upon by paper ballot. *(This Article inserted upon written application of voters.)*

ARTICLE 25. To see if the Town will vote to elect the position of Town Highway agent, rather than being appointed by the Board of Selectmen. This request to be voted upon by paper ballot. *(This Article inserted upon written application of voters.)*

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum not to exceed Ten Thousand Dollars (\$10,000.00) for the purpose of repairing the Town Hall floor system, to cement the basement floor, to repair foundation if necessary and to cover any engineering costs.

ARTICLE 27. To hear the reports of agents, auditors, committees, and officers, heretofore chosen, and pass any vote relating thereto.

ARTICLE 28. To transact any other business that may legally come before the meeting.

Given under our hands and seal this _____ day of February, 1986.

Frances Schneider
Keith McKown
A John Mazella

Selectmen of Lyman, NH

SUMMARY INVENTORY OF ASSESSED VALUATION

Land	\$2,367,316.00
Buildings	3,558,750.00
Electric Plants	151,350.00
Mobile Homes	<u>125,350.00</u>
Total	\$6,202,766.00
Elderly Exemptions	67,500.00
Blind Exemptions	<u>10,000.00</u>
Total	\$ 77,500.00

Tax Rate: Per 1000.00 Valuation:

School	\$25.30
Town	12.29
County	<u>2.77</u>
Total	\$40.36

SCHEDULE OF TOWN PROPERTY

Town Hall, Land and Buildings	
Furniture and Equipment	\$ 40,000.00
Libraries	2,500.00
Police Department, Equipment	1,000.00
Fire Department, Equipment	400.00
Highway Department, Land and Buildings	3,200.00
Equipment	104,300.00
Material and Supplies	8,750.00
Property Acquired by Tax Deed (Freeze)	<u>3,100.00</u>
Total	\$163,250.00

BUDGET OF THE TOWN OF LYMAN - REVENUE

SOURCES OF REVENUE	Estimated 1985	Actual 1985	Estimated 1986
Local Taxes:			
Resident Tax	\$ 2,000.00	\$ 1,940.00	\$ 2,000.00
Yield Tax	6,000.00	8,978.00	6,000.00
Interest on Property Tax	1,500.00	1,500.00	1,500.00
Timber Tax Deposits	-0-	200.00	-0-
From State:			
Shared Revenue Block Grant	10,000.00	10,644.00	10,000.00
Highway Block Grant	37,848.78	37,849.00	37,447.12
Local Sources Except Taxes:			
Motor Vehicles	10,000.00	16,383.00	11,000.00
Dog Licenses	400.00	367.00	400.00
Interests on Deposits	2,000.00	1,286.00	2,000.00
Sale of Town Property	-0-	500.00	-0-
Permits and Fees	4.00	10.00	5.00
Tax Collector's & Town Clerk's Fees	1,000.00	1,067.00	1,000.00
Cemetery	-0-	325.00	-0-
Receipts Other Than Current Revenue:			
Federal Revenue Sharing	<u>6,712.00</u>	<u>6,652.00</u>	<u>6,000.00</u>
TOTAL	\$ 77,464.78	\$ 87,701.00	\$ 77,352.12
Amount To Be Raised By Taxes	<u>80,419.21</u>	-0-	<u>87,375.00</u>
	\$157,883.99		\$164,727.12

BUDGET OF THE TOWN OF LYMAN - EXPENDITURES

PURPOSE OF EXPENDITURES	Estimated 1985	Actual 1985	Estimated 1986
General Government:			
*Town Officers' Salaries \$	4,100.00	\$ 4,755.00	\$ 4,100.00
*Town Officers' Expenses	2,000.00	2,632.00	2,600.00
*Election & Reg. Expense	1,200.00	427.00	1,200.00
*Town Hall & Other Blds.	2,000.00	3,040.00	3,000.00
*Reappraisal of Property	1,200.00	1,500.00	1,500.00
Tax Collector's Salary	1,500.00	1,500.00	1,500.00
*Tax Collector's Fees	1,000.00	1,067.00	1,000.00
*Town Audit	1,000.00	900.00	1,250.00
Vital Statistics	-0-	2.00	-0-
Town Hall Improvements	-0-	-0-	10,000.00
Health:			
-Health Department	60.00	120.00	60.00
-Ross Ambulance	420.00	420.00	441.00
-Littleton Hospital	500.00	500.00	500.00
-North Country			
Home Health Agency	490.00	490.00	490.00
-White Mountain			
Mental Health Agency	420.00	420.00	420.00
Lisbon Dump	4,800.00	4,800.00	4,800.00
-Septage-Town of Littleton	155.00	155.00	155.00
Dump Monitoring Wells	-0-	-0-	1,250.00
Dump Closure Fund	-0-	-0-	2,500.00
Protection of People & Property:			
Police Department	1,500.00	-0-	1,500.00
*Fire Department	6,000.00	6,106.00	6,000.00
*Planning and Zoning	1,000.00	344.00	1,300.00
*Insurance	6,500.00	7,066.00	7,500.00
*Civil Defense	-0-	-0-	-0-
Libraries:			
*Lisbon Library	100.00	100.00	100.00
Highways and Bridges:			
+Maintenance & Gen. Exps.	50,000.00	49,280.00	52,500.00
+St. Highway Block Grant	37,848.78	36,980.00	37,447.12
Payment-Cap. Res. Fund	5,000.00	5,000.00	-0-
Public Welfare:			
*Town Poor	250.00	-0-	1,000.00
*Old Age Assistance	100.00	-0-	100.00
Public Service Enterprises:			
Cemeteries	1,000.00	1,101.00	1,500.00

Unclassified:

*Damage & Legal Expenses	1,000.00	904.00	1,000.00
*Employees Social Security	2,700.00	3,740.00	2,864.00
NH Municipal Assoc.	400.00	400.00	400.00
North Country Council	314.00	314.00	314.00
*Veterinarian Fees	-0-	-0-	-0-
*Advertising	286.00	10.00	286.00

Debt Service:

*Interest-Tax			
Anticipation Notes	6,200.00	6,297.00	6,200.00
Principal-Long Term Note			
(Truck)	6,250.00	6,250.00	6,250.00
*Interest-Long Term Note			
(Truck)	1,700.00	1,661.00	1,700.00
*Principal-Short Term Note			
Black Valley Bridge	4,668.95	4,669.00	-0-
*Int.-Short Term Note			
Black Valley Bridge	373.52	373.00	-0-
*Principal-Short Term Note			
Ash Hill Bridge	3,562.72	3,563.00	-0-
*Int.-Short Term Note	<u>284.98</u>	<u>285.00</u>	<u>-0-</u>

TOTAL	\$157,883.99	\$157,171.00	\$164,727.12
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F. D. CHASE, JR.
Public Accountant
119 Central Street
Woodsville, N.H. 03785

February 20, 1986

TRANSMITTAL

Board of Selectmen
Town Office
Lyman, New Hampshire 03585

Members of the Board:

I have examined the financial statements of the various funds and account groups of the Town of Lyman for the year ended December 31, 1985 and have issued my report thereon, dated February 20, 1986. As part of my examination, I reviewed and tested the Town's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standard. Under these standards, the purpose of this evaluation is to establish a basis for reliance when determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. My study and evaluation disclosed no weaknesses that I consider to be material.

Publication Requirement

The provisions of R.S.A. 71-A: 21 require that only this letter be published in the next annual report of the Town.

I recommend that you also publish the accompanying financial statements, footnote disclosures and auditor's opinion in their entirety in you next report. If you decide to publish the accompanying financial statements, you must include both footnote disclosures and our auditor's opinion as part of the Town report. In addition, the auditor's report may not be published without the accompanying financial statements and footnotes.

I extend my thanks to the officials of the Town of Lyman for their assistance during the course of my audit.

Floyd D. Chase, Jr.

F. D. CHASE, JR.
Public Accountant
119 Central Street
Woodsville, N.H. 03785

AUDITOR'S OPINION

Board of Selectmen
Town Office
Lyman, New Hampshire 03585

Dear Board Members:

I have examined the combined financial statements of the Town of Lyman, New Hampshire as of and for the year ended December 31, 1985 as listed the table of contents. My examination was made in accordance with generally accepted auditing standards and included such test of the accounting records as I considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the effects of the omission of the financial statements described above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the efforts of the omission of the financial statements described above results in an incomplete presentation as explained in the preceding paragraph, these combined financial statements referred to above present fairly the financial position of the Town of Lyman, New Hampshire at December 31, 1985 and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding year.


Floyd D. Chase, Jr.

February 20, 1986

EXHIBIT A

TOWN OF LYMAN

Combined Balance Sheet - All Fund Types
 December 31, 1985

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS</u>		
Cash	\$ 84583.	\$ 426.
Investments		
Taxes Receivable	11558.	
Due From Other Funds		
Amount to be Provided for Retirement of General Long-Term Debt		
Total Assets	\$ 96141.	\$ 426.
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts Payable	2856.	
Security Deposits		
Due Other Governmental Units		
Due Other Funds	66530.	
General Obligation Notes		
Total Liabilities	\$ 69386.	---
Fund Balances:		
Reserved For Endowments (Note 2)		
Unreserved:		
Designated for Subsequent Years'		
Expenditures (Note 1)		
Undesignated (Notes 5 & 6)		426.
Surplus	26755.	
Total Fund Balances	\$ 26755.	\$ 426.
Total Liabilities and Fund Balances	\$ 96141.	\$ 426.

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

<u>Fiduciary Fund Types</u>	<u>Account Group</u> <u>General</u>	<u>Total (Memorandum Only)</u>	
<u>Trust and Agency</u>	<u>Long Term Debt</u>	<u>December 31, 1985</u>	<u>December 31, 1984</u>
\$ 13358.	\$ ----	\$ 98367.	\$ 59849.
900.	----	900.	900.
31580.	----	43138.	61394.
66530.	----	66530.	32756.
----	12500.	12500.	26982.
\$ <u>112368.</u>	\$ <u>12500.</u>	\$ <u>221435.</u>	\$ <u>181881.</u>
		2856.	
98110.		98110.	1305.
	12500.	66530.	83444.
		12500.	32756.
\$ 98110.	\$ 12500.	\$ 179996.	\$ 144487.
\$ 900.	----	\$ 900.	\$ 900.
13358.		13784.	14672.
----	----	26755.	21822.
\$ <u>14258.</u>	\$ ----	\$ <u>41439.</u>	\$ <u>37394.</u>
\$ <u>112368.</u>	\$ <u>12500.</u>	\$ <u>221435.</u>	\$ <u>181881.</u>

EXHIBIT B

TOWN OF LYMAN

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental and Fiduciary Fund Types
 For the Year Ended December 31, 1985

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues:</u>		
Taxes	\$ 89840.	\$
Licenses, Fees and Permits	16750.	
Intergovernmental Revenue	48493.	6652.
Miscellaneous Revenues	2271.	
Interest Income	3871.	
Total Revenues	\$ <u>161225.</u>	\$ <u>6652.</u>
<u>Expenditures:</u>		
Current:		
General Government	\$ 21741.	\$
Public Safety	13172.	
Highways and Streets	86260.	
Sanitation	4955.	
Health	1952.	
Welfare	--	
Culture and Recreation	100.	
Capital Outlay	5000.	
Debt Service:		
Principal Retirement	14482.	
Interest on Long-Term Debt	1662.	
Interest on Short-Term Debt	6968.	
Total Expenditures	\$ <u>156292.</u>	\$ <u>-----</u>
Excess of Revenues Over (Under) Expenditures	\$ 4933.	\$ 6652.
<u>Other Financing Sources (Used):</u>		
Proceeds of Long-Term Notes		
Operating Transfers In		
Operating Transfers Out		
Total Other Financing Sources (Used)	<u>---</u>	<u>----</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4933.	6652.
Fund Balances - January 1	21822.	426.
Fund Balances - December 31	\$ <u>26755.</u>	\$ <u>7078.</u>

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

Fiduciary Fund Types

Totals (Memorandum Only)

<u>Expendable Trust</u>	<u>December 31, 1985</u>	<u>December 31, 1984</u>
\$	\$ 89840.	\$ 76291.
	16750.	13887.
	55145.	52830.
1286.	3557.	468.
	3871.	9890.
\$ <u>1286.</u>	\$ <u>169163.</u>	\$ <u>153366.</u>
	21741.	27086.
	13172.	8803.
	86260.	80450.
	4955.	5200.
	1952.	1330.
		178.
	100.	1332.
	5000.	8232.
	14482.	6250.
	1662.	2224.
	6968.	6193.
\$ <u>-----</u>	\$ <u>156292.</u>	\$ <u>147278.</u>
1286.	12871.	6088.
		\$ 8232.

		(7207.)
		<u>1025.</u>
1286.	12871.	7113.
1407.	23655.	16542.
\$ <u>2693.</u>	\$ <u>36526.</u>	\$ <u>23655.</u>

EXHIBIT C

TOWN OF LYMAN

Fiduciary Fund Types
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 1985

	Non-Expendable Trusts
Operating Revenues:	
Investment Income	\$ 68.
Operating Expenditures:	--
Net Operating Income	\$ 68.
Fund Balance - January 1	\$ 1206.
Fund Balance - December 31	<u>1274.</u>

Statement of Changes in Financial Position
For the Year Ended December 31, 1985

Sources of Working Capital:	
Net Income	\$ 68.
Uses of Working Capital	----
Net Increase in Working Capital	\$ 68.
Elements of Net Increase in Working Capital:	
Cash	\$ 68.

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

EXHIBIT D

TOWN OF LYMAN

Statement of Changes in Assets and Liabilities
For The Year Ended December 31, 1985

	Balances January 1, 1985	Additions	Deductions	Balances December 31, 1985
<u>ASSETS</u>				
Taxes Receivable	50688.	116901.	136009.	31580.
Due From General Fund	32756.	44209.	10435.	66530.
	<u>83444.</u>	<u>161110.</u>	<u>146444.</u>	<u>98110.</u>
<u>LIABILITIES</u>				
Due to General Fund	---		295.	
Due to Lisbon Regional	83444.	161110.	146149.	98110.
	<u>83444.</u>	<u>161110.</u>	<u>146444.</u>	<u>98110.</u>

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

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Lyman conform to generally accepted accounting principles for local government units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (material and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.
- c. Interest on long-term debt which is recorded as an expenditures when due.

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected For Others

The town collects taxes for the Lisbon Regional School District and Grafton County which are remitted to them as required by law. These funds are accounted for as agency funds.

Inter-Fund Transactions

During the course of normal operations, the Town has Transactions between funds including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS
(Continued)

1. PROPERTY TAXES

Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related cost due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions places on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund- used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds- used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law. The Town accounts for the Revenue Sharing Fund and the Public Library Fund as Special Revenue Funds.

B. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by Town in a fiduciary capacity for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS
(Continued)

3. GENERAL LONG-TERM DEBT:

General Long-Term debt is summarized as follows:

	Interest Rate	Original Amount	Issue Date	Maturity Date	Outstanding Balance
Truck Notes	8.75%	25,000.	1983	1987	12,500.
<u>Total Outstanding Long-Term Debt</u>					<u>12,500.</u>

General Long-Term Debt transaction for the year ended December 31, 1985 is summarized as follows:

Long-Term Debt Outstanding - January 1, 1985	<u>26,982.</u>
Principal Payment - Long-Term Debt	<u>14,482.</u>
Long-Term Debt Outstanding - December 31, 1985	<u>12,500.</u>

Aggregate maturities of general long-term debt for the two years subsequent to December 31, 1985, are as follows:

1986	6,250.
1987	6,250.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS
(Continued)

4. BUDGET:

The Town budget represents departmental appropriations as authorized by annual or special town meeting. The Selectmen may transfer funds between operating categories as they seem necessary. State statutes require balanced budgets.

5. SPECIAL REVENUE FUND BALANCES:

Special Revenue Fund Balances are detailed as follows:

Revenue Sharing	\$ 1712.
	<u>\$ 1712.</u>

6. TRUST AND AGENCY FUND BALANCES:

Trust and Agency Fund Balances are comprised of the following:
Non-Expendable Trust Funds:

<u>Principal</u>	<u>Income</u>	<u>Expended</u>	<u>Total</u>
\$ 900.	\$ 374.	\$ ---	\$1274.
<u>\$ 900.</u>	<u>\$ 374.</u>	<u>\$ ---</u>	<u>\$1274.</u>

Expendable Trust Funds (Capital Reserve Funds):

Highway Department Equipment	\$13,053.
Cemetery Association Operating and Maintenance Funds	<u>305.</u>
Total Town Expendable Trust Fund	<u>\$13,358.</u>
Trust and Agency Balances	<u>\$13,358.</u>

DETAILED STATEMENT OF PAYMENTS

Date	Check #	Paid To	Amount
1/2	30668	Donna Washburn, Treasurer	\$ 14,000.00
1/2	30669	Town of Lisbon	816.80
1/2	30670	VOID	-
1/2	30671	Philip Poore	52.06
1/2	30672	James Booth	10.00
1/2	30673	James Turnbull	50.00
1/2	30674	Rupert J. Blaisdell	244.85
1/2	30675	Morris Bonor	186.14
1/2	30676	North Country Council	235.03
1/2	30677	Paid Out in 1984	-
1/8	30678	Indian Head Bank	920.10
1/8	30679	Rupert J. Blaisdell	244.85
1/8	30680	Morris Bonor	186.14
1/8	30681	Rupert J. Blaisdell	16.10
1/8	30682	Morris Bonor	20.10
1/8	30683	Noyes Tire Co.	355.56
1/8	30684	Penn Culvert Co.	1,155.59
1/8	30685	International Salt Co.	1,451.30
1/8	30686	E.W. Sleeper Co.	165.72
1/15	30687	Rupert J. Blaisdell	244.85
1/15	30688	Morris Bonor	186.14
1/15	30689	VOID	-
1/15	30690	VOID	-
1/15	30691	Treasurer, State of NH	85.68
1/15	30692	Treasurer, State of NH	222.08
1/15	30693	Everett Fenoff	144.00
1/15	30694	New England Telephone	52.43
1/22	30695	VOID	-
1/22	30696	NH Municipal Unemploy. Compensation Fund	171.86
1/22	30697	VOID	-
1/22	30698	Wetherbee Oil Co.	1,344.80
1/22	30699	Public Service	144.53
1/22	30700	Chandler Aldrich	63.12
1/22	30701	Moulton, Smith, Samaha & Vaughan	20.00
1/22	30702	Rupert J. Blaisdell	244.85
1/22	30703	Morris Bonor	186.14
1/22	30704	International Salt Co.	739.90
1/22	30705	Rupert J. Blaisdell	244.85
1/22	30706	Morris Bonor	186.14
1/22	30707	Cathi Williams	77.46
1/22	30708	Treasurer, State of NH	159.80
1/22	30709	A.D. Sanel	283.32
1/22	30710	Northern Equipment Inc.	22.46
2/5	30711	Rupert J. Blaisdell	244.85
2/5	30712	Morris Bonor	186.14
2/12	30713	The Littleton Courier	13.40
2/12	30714	Tuck Press Printers	56.00
2/12	30715	E.W. Sleeper Co.	165.72

2/12	30716	Atlantic Plow Blade	149.88
2/12	30717	Donna Washburn, Treasurer	14,000.00
2/12	30718	Wetherbee Oil Co.	395.78
2/12	30719	Jesseman's Garage Inc.	554.00
2/12	30720	Lyman Lumber Co.	40.72
2/12	30721	Noyes Tire Co.	368.76
2/12	30722	PSNH	164.66
2/12	30723	Keith Booth	17.04
2/12	30724	Dr. Joseph Hindman, Health Officer	70.00
2/12	30725	Rupert Blaisdell	27.37
2/12	30726	New England Telephone	38.48
2/12	30727	Cathi Williams	9.93
2/12	30728	Rupert Blaisdell	244.85
2/12	30729	Morris Bonor	186.14
2/12	30730	Treasurer, State of NH	148.05
2/12	30731	Equity Publishing Corp.	16.95
2/19	30732	Rupert Blaisdell	244.85
2/19	30733	Morris Bonor	186.14
2/19	30734	Town of Lisbon	816.80
2/26	30735	Brown & Saltmarsh	7.43
2/26	30736	Postmaster, Lisbon	95.70
2/26	30737	Rupert J. Blaisdell	244.85
2/26	30738	Morris Bonor	186.14
2/26	30739	Cathi Williams	77.46
2/26	30740	Treasurer, State of NH	159.80
2/26	30741	Northeastern Culvert Corp.	5,061.01
2/26	30742	NH City & Town Clerk's Assoc.	12.00
2/26	30743	Charles A. Wood, Register	5.20
3/5	30744	James Turnbull	4.51
3/5	30745	VOID	-
3/5	30746	Town of Lisbon	816.80
3/5	30747	Rupert J. Blaisdell	278.76
3/5	30748	Morris Bonor	204.59
3/5	30749	Tuck Press Printers	56.00
3/5	30750	Northern Equipment Co.	56.40
3/5	30751	International Salt Co.	785.96
3/5	30752	F.D. Chase Jr.	900.00
3/5	30753	Sherwin Dodge Printers	110.00
3/5	30754	The Littleton Courier	53.60
3/5	30755	Moulton, Smith, Samaha & Vaughan	88.00
3/5	30756	Everett Fenoff	188.00
3/12	30757	Morris Bonor	8.97
3/12	30758	Alice Santy	30.14
3/12	30759	Wanda Hubbard	30.14
3/12	30760	Donna Trudell	26.80
3/12	30761	Lawson Products	152.71
3/12	30762	Partstown	3.34
3/12	30763	Jesseman's Garage Inc.	4.10
3/12	30764	Appalachian Supply Inc.	299.99
3/12	30765	Rupert J. Blaisdell	261.30
3/12	30766	Morris Bonor	195.86
3/12	30767	Donna Washburn, Treasurer	14,000.00
3/12	30768	Treasurer, State of NH	162.69
3/12	30769	Nancy Labbay	26.80
3/12	30770	Gail Cate	26.80
3/12	30771	Mildred Presby	26.80

3/12	30772	Rosemary LaFerrera	26.80
3/12	30773	Loretta Locke	26.80
3/12	30774	C. Bruce Schneider	26.80
3/12	30775	NH Tax Collector's Assoc.	10.00
3/12	30776	Rupert J. Blaisdell	261.30
3/12	30777	Morris Bonor	195.86
3/12	30778	New Hampshire Div. of Motor Vehicles	21.00
3/12	30779	George M. Stevens & Son Co.	201.00
3/26	30780	Loretta Locke	1,487.20
3/26	30781	Rupert J. Blaisdell	261.30
3/26	30782	Morris Bonor	195.86
3/26	30783	Cathi Williams	77.46
3/26	30784	Wetherbee Oil Co.	533.53
3/26	30785	Mr. Robert Kierney	5.14
3/26	30786	PSNH	151.86
3/26	30787	New England Telephone	44.81
3/26	30788	E.W. Sleeper Co.	165.72
3/26	30789	Ross Express	12.77
3/26	30790	Alexander's Welding Service	150.00
3/26	30791	Harrison Publishing House	400.00
3/26	30792	International Salt Co.	787.65
3/26	30793	Treasurer, State of NH	395.16
3/26	30794	Indian Head Bank	771.00
4/2	30795	Rupert J. Blaisdell	261.30
4/2	30796	Morris Bonor	195.86
4/2	30797	Donna Washburn, Treasurer	14,000.00
4/2	30798	Town of Lisbon	816.80
4/2	30799	Rupert J. Blaisdell	81.19
4/2	30800	Treasurer, State of NH	30.00
4/2	30801	Louis Lasse	36.44
4/2	30802	Indian Head Bank	130,000.00
4/9	30803	North Country Council	314.00
4/9	30804	NHMA	400.00
4/9	30805	North Country Home Health Agency	490.00
4/9	30806	White Mtn. Mental Health Agency	420.00
4/9	30807	Littleton Hospital Association	500.00
4/9	30808	Ross Ambulance Service	420.00
4/9	30809	VOID	-
4/9	30810	Dorothy Presby, Treasurer	100.00
4/9	30811	Rupert J. Blaisdell	261.30
4/9	30812	Morris Bonor	195.86
4/9	30813	Treasurer, State of NH	157.81
4/9	30814	Jesseman's Garage	16.00
4/9	30815	PSNH	132.86
4/9	30816	A.D. Sanel	132.43
4/9	30817	Grafton County Probate Court	2.00
4/9	30818	Wetherbee Oil Co.	496.01
4/16	30819	US Stamped Envelope Agency	241.08
4/16	30820	Rupert J. Blaisdell	261.30
4/16	30821	Morris Bonor	195.86
4/16	30822	Arthur Whitcomb Inc.	176.55
4/16	30823	E.W. Sleeper Co.	495.52
4/16	30824	William Presby, Contractor	575.00
4/23	30825	New England Telephone	64.87
4/23	30826	Rupert J. Blaisdell	261.30
4/23	30827	Morris Bonor	195.86

4/23	30828	Cathi Williams	77.46
4/23	30829	Postmaster, Lisbon	95.55
4/23	30830	Indian Head Bank	7,911.90
4/23	30831	VOID	-
4/23	30832	Moulton Law Firm	236.00
4/23	30833	Wetherbee Oil Co.	264.70
4/30	30834	Brown & Saltmarsh	25.45
4/30	30835	NH Municipal Unemployment Compensation	265.44
4/30	30836	Rupert J. Blaisdell	261.30
4/30	30837	Morris Bonor	195.86
4/30	30838	Treasurer, State of NH	248.47
4/30	30839	Gary Williams	75.70
5/7	30840	Jesseman's Garage	391.30
5/7	30841	Charles A. Wood, Register	54.22
5/7	30842	Town of Lisbon	32.02
5/7	30843	P & L Income Tax	3.60
5/7	30844	VOID	-
5/7	30845	Rupert J. Blaisdell	49.45
5/7	30846	Quipco Inc.	62.50
5/7	30847	Rupert J. Blaisdell	261.30
5/7	30848	Morris Bonor	195.86
5/7	30849	Town of Lisbon	816.80
5/7	30850	Donna Washburn, Treasurer	14,000.00
5/7	30851	George M. Stevens & Sons	375.00
5/7	30852	E.W. Sleeper Co.	165.72
5/7	30853	Lisbon Village Hardware	5.46
5/7	30854	Salta Tire Co.	27.09
5/7	30855	Poulsen Lumber Co.	41.25
5/7	30856	A.D. Sanel Inc.	16.72
5/7	30857	Atlantic Plow Blade	225.00
5/7	30858	Wetherbee Oil Co.	322.78
5/7	30859	Angela Mazella	20.40
5/7	30860	Tate Enterprises	9.10
5/14	30861	Rupert J. Blaisdell	261.30
5/14	30862	Morris Bonor	195.86
5/14	30863	Brian Santy	25.45
5/14	30864	Richard Smith	650.00
5/14	30865	Cathi Williams	11.20
5/14	30866	Town & Country	10.50
5/14	30867	Kim W. Brooks	134.42
5/14	30868	Karen L. Brooks	86.95
5/14	30869	PSNH	78.03
5/14	30870	New England Telephone	38.23
5/14	30871	Treasurer, State of NH	193.06
5/21	30872	Postmaster, Lisbon	53.65
5/21	30873	Rupert J. Blaisdell	261.30
5/21	30874	Morris Bonor	195.86
5/21	30875	Catherine Williams	77.46
5/28	30876	Catherine Williams	50.00
5/28	30877	Rupert J. Blaisdell	261.30
5/28	30878	Morris Bonor	195.86
5/28	30879	Gary Lee Williams	183.90
5/28	30880	Jim Trudell	3.38
5/28	30881	Treasurer, State of NH	197.76
5/28	30882	Appalachian Supply	155.23
5/28	30883	Richard Smith	660.00

5/28	30884	Everett Fenoff	197.00
5/28	30885	Printing Perfections	29.92
5/28	30886	Christopher Disbrow	638.00
5/28	30887	Anna Hood	410.00
5/28	30888	Rupert J. Blaisdell	69.92
5/28	30889	Quipco Inc.	1,025.00
5/31	30890	Postmaster, Lisbon	69.80
6/4	30891	VOID	-
6/4	30892	Town of Lisbon	816.80
6/4	30893	Granite State Stamps	26.85
6/4	30894	A.D. Sanel	99.76
6/4	30895	Wetherbee Oil Co.	339.28
6/4	30896	Golden's Welding Service	150.36
6/4	30897	VOID	-
6/4	30898	Rupert J. Blaisdell	261.30
6/4	30899	Morris Bonor	195.86
6/4	30900	James Turnbull	418.27
6/4	30901	Kim W. Brooks	55.77
6/4	30902	Karen L. Brooks	37.18
6/11	30903	Rupert J. Blaisdell	261.30
6/11	30904	Morris Bonor	195.86
6/11	30905	Cathi Williams	77.46
6/11	30906	Gary Lee Williams	219.06
6/11	30907	The Littleton Courier	13.40
6/11	30908	Donna Washburn, Treasurer	13,444.24
6/11	30909	Noyes Tire Co.	788.36
6/11	30910	Harrison Publishing House	20.00
6/11	30911	PSNH	35.02
6/11	30912	E.W. Sleeper Co.	165.72
6/11	30913	Wheeler & Clark	25.47
6/18	30914	Treasurer, State of NH	284.74
6/18	30915	Rupert J. Blaisdell	261.30
6/18	30916	Morris Bonor	195.86
6/18	30917	Karen L. Brooks	37.18
6/18	30918	Kim W. Brooks	55.77
6/18	30919	Gary Lee Williams	123.23
6/18	30920	Treasurer, State of NH	50.50
6/18	30921	Charles A. Wood, Register	30.44
6/18	30922	Kar Products Inc.	38.31
6/18	30923	N.E. Equipment Co. Inc.	830.80
6/18	30924	VOID	-
6/18	30925	Kenneth W. Corrigan	1,260.00
6/18	30926	Northeastern Culvert Corp.	1,661.77
6/18	30927	Salta Tire Inc.	26.56
6/18	30928	Littleton Mini Motors	33.40
6/18	30929	New England Telephone	33.39
6/18	30930	Arthur Whitcomb Inc.	237.60
6/25	30931	Rupert J. Blaisdell	261.30
6/25	30932	Morris Bonor	195.86
6/25	30933	VOID	-
6/25	30934	Fran Schneider	185.90
6/25	30935	Lawson Products	142.87
6/25	30936	Dale's Auto Body	9.00
6/25	30937	Poulsen Lumber	28.56
6/25	30938	Northern Equipment Co.	119.70
6/25	30939	H.O. Taylor Chev.	13,000.00

6/25	30940	H.O. Taylor Chev.	5,281.00
6/25	30941	Treasurer, State of NH	218.44
7/2	30942	Rupert J. Blaisdell	261.30
7/2	30943	Morris Bonor	206.37
7/2	30944	Gary Lee Williams	183.90
7/2	30945	A.D. Sanel	139.36
7/2	30946	Rupert J. Blaisdell	83.84
7/2	30947	Quipco Inc.	340.00
7/2	30948	Kim W. Brooks	115.12
7/2	30949	Karen L. Brooks	71.29
7/2	30950	Christopher Disbrow	60.00
7/2	30951	Betty Huber	190.00
7/9	30952	Rupert J. Blaisdell	261.30
7/9	30953	Morris Bonor	206.37
7/9	30954	Loretta Locke	1,394.25
7/9	30955	Treasurer, State of NH	373.11
7/9	30956	The State of NH Motor Vehicles	3.00
7/9	30957	N.H. Tax Collector's Assoc.	15.00
7/9	30958	VOID	-
7/9	30959	Salta Tire Co.	16.75
7/9	30960	Wetherbee Oil Co.	423.29
7/9	30961	Munson's Equipment Inc.	20.57
7/9	30962	Gateway Motors Inc.	260.55
7/9	30963	George M. Stevens & Son	2,061.00
7/9	30964	Partstown	6.28
7/16	30965	Indian Head Bank	875.00
7/16	30966	Rupert J. Blaisdell	261.30
7/16	30967	VOID	-
7/16	30968	Wetherbee Oil Co.	76.58
7/16	30969	Town of Lisbon	816.80
7/16	30970	E.W. Sleeper Co.	200.29
7/16	30971	R.A. Stahler & Sons	93.58
7/16	30972	Littleton Mini Motors	8.24
7/16	30973	New England Telephone	45.34
7/16	30974	PSNH	20.09
7/16	30975	Harrison Publishing	81.00
7/16	30976	Kim W. Brooks	119.69
7/16	30977	Karen L. Brooks	77.80
7/16	30978	Morris Bonor	275.03
7/16	30979	NH Municipal Unemploy. Compensation Fund	240.19
7/23	30980	Rupert J. Blaisdell	261.30
7/23	30981	Morris Bonor	206.37
7/23	30982	Gary Lee Williams	179.40
7/30	30983	A.D. Sanel	100.58
7/30	30984	Wetherbee Oil Co.	125.83
7/30	30985	Arthur Whitcomb	224.45
7/30	30986	Rupert J. Blaisdell	261.30
7/30	30987	Morris Bonor	206.37
7/30	30988	Kim W. Brooks	86.44
7/30	30989	Karen L. Brooks	120.99
7/30	30990	Quipco Inc	985.00
7/30	30991	Treasurer, State of NH	404.84
8/6	30992	Precision Lubricants	243.50
8/6	30993	Green Mtn. Explosives	452.50
8/6	30994	Kim W. Brooks	55.77

8/6	30995	Karen L. Brooks	55.77
8/6	30996	Rupert J. Blaisdell	261.30
8/6	30997	Morris Bonor	206.37
8/6	30998	MacKenzie Auto Parts	72.31
8/6	30999	Tate Enterprises Inc.	74.51
8/6	31000	Varney-Smith Lumber Co.	30.50
8/6	31001	Dale's Auto Body	19.00
8/6	31002	Moulton Law Firm	60.00
8/6	31003	Lisbon Village Hdw.	18.46
8/6	31004	Town of Lisbon	816.80
8/13	31005	U.S. Stamped Envelope Agency	219.70
8/13	31006	Twin State Mutual Aid	1,000.00
8/13	31007	New England Telephone	40.86
8/13	31008	PSNH	17.85
8/13	31009	VOID	-
8/13	31010	N.E. Equipment Co.	4,119.27
8/13	31011	Wetherbee Oil Co.	192.16
8/13	31012	Salta Tire Co.	14.00
8/13	31013	E.W. Sleeper Co.	165.72
8/13	31014	George M Stevens & Sons	2,590.00
8/13	31015	Rupert J. Blaisdell	261.30
8/13	31016	Morris Bonor	206.37
8/13	31017	Karen L. Brooks	33.46
8/13	31018	Kim W. Brooks	22.31
8/13	31019	Treasurer, State of NH	186.99
8/20	31020	Noyes Tire Co.	105.73
8/20	31021	Green Mtn. Explosives	186.25
8/20	31022	Bob's Motor Service	10.00
8/20	31023	Indian Head Bank	5,047.65
8/20	31024	Donna Washburn, Treasurer	15,000.00
8/20	31025	Rupert J. Blaisdell	261.30
8/20	31026	Morris Bonor	206.37
8/20	31027	Karen Brooks	55.77
8/20	31028	Kim W. Brooks	55.77
8/20	31029	Gary Lee Williams	187.78
8/27	31030	Town of Littleton	155.00
8/27	31031	Rupert J. Blaisdell	261.30
8/27	31032	Morris Bonor	206.37
8/27	31033	Treasurer, State of NH	206.73
9/3	31034	US Postal Service	22.10
9/3	31035	A.D. Sanel Inc.	107.78
9/3	31036	Mr. Jerrold King	11.58
9/3	31037	Town of Lisbon	816.80
9/3	31038	VOID	-
9/3	31039	Quipco Inc.	2,602.50
9/3	31040	Betty Huber	165.00
9/3	31041	Christopher Disbrow	110.00
9/3	31042	Rupert J. Blaisdell	261.30
9/3	31043	Morris Bonor	206.37
9/3	31044	Karen L. Brooks	57.63
9/3	31045	Kim W. Brooks	30.67
9/10	31046	Rupert J. Blaisdell	261.30
9/10	31047	Morris Bonor	206.37
9/10	31048	Treasurer, State of NH	175.00
9/10	31049	Wetherbee Oil Co.	532.75
9/10	31050	Richard Smith	620.00

9/10	31051	Malcolm Call	1,500.00
9/10	31052	VOID	-
9/10	31053	VOID	-
9/10	31054	George M. Stevens & Sons	746.00
9/10	31055	Durward Hubbard	78.22
9/17	31056	Rupert J. Blaisdell	261.30
9/17	31057	Morris Bonor	206.37
9/17	31058	Richard Smith	1,050.00
9/17	31059	Kim W. Brooks	66.92
9/17	31060	Bertha Bonor	46.47
9/17	31061	PSNH	20.87
9/17	31062	Brown & Saltmarsh	110.95
9/17	31063	E.W. Sleeper Co.	165.72
9/17	31064	New England Telephone	32.76
9/17	31065	Wetherbee Oil Co.	149.25
9/24	31066	Rupert J. Blaisdell	261.30
9/24	31067	Morris Bonor	206.37
9/24	31068	Alco Equipment Inc.	150.87
9/24	31069	Cathi Williams	464.77
9/24	31070	George M. Stevens & Son	993.00
9/24	31071	Treasurer, State of NH	249.31
9/24	31072	Angella Mazella	9.00
10/1	31073	Rupert J. Blaisdell	261.30
10/1	31074	Morris Bonor	206.37
10/1	31075	Northern Equipment Inc.	27.95
10/1	31076	Wetherbee Oil Co.	147.04
10/1	31077	Donna Washburn, Treasurer	15,000.00
10/1	31078	Town of Lisbon	816.80
10/8	31079	Rupert J. Blaisdell	261.30
10/8	31080	Morris Bonor	206.37
10/8	31081	Betty Huber	1,140.00
10/8	31082	Christopher Disbrow	25.00
10/8	31083	A.D Sanel	191.39
10/8	31084	Postmaster, Lisbon	71.27
10/8	31085	MacKenzie Auto Parts	37.01
10/8	31086	PSNH	28.59
10/8	31087	Wetherbee Oil Co.	227.37
10/15	31088	Rupert J. Blaisdell	261.30
10/15	31089	Morris Bonor	206.37
10/15	31090	Harrison Publishing	62.50
10/15	31091	E.W. Sleeper Co.	165.72
10/15	31092	Littleton Office Supply	28.00
10/15	31093	New England Telephone	44.89
10/15	31094	Treasurer, State of NH	242.41
10/15	31095	Brian Santy	100.00
10/22	31096	E.W. Sleeper Co.	51.88
10/22	31097	Merrill's Radiator	803.39
10/22	31098	Noyes Tire Co.	195.74
10/22	31099	Rupert J. Blaisdell	261.30
10/22	31100	Morris Bonor	206.37
10/22	101	Indian Head Bank	920.00
10/22	102	VOID	-
10/22	103	Moulton Law Firm	75.00
10/29	104	NH Municipal Umemploy. Compensation Fund	140.14
10/29	105	Rupert J. Blaisdell	261.30
10/29	106	Morris Bonor	206.37

10/29	107	Indian Head Bank	3,802.53
10/29	108	The Littleton Courier	49.50
10/29	109	Wetherbee Oil	26.91
10/29	110	Loretta Locke	601.85
10/29	111	Catherine Williams	3.20
10/29	112	Treasurer, State of NH	252.91
10/29	113	Gateway Motors Inc.	697.22
10/29	114	Treasurer, State of NH	6.83
11/5	115	Rupert J. Blaisdell	261.30
11/5	116	Morris Bonor	206.37
11/5	117	Spear Merrill Agency	100.00
11/5	118	Bob's Motor Service	24.00
11/12	119	Postmaster, Lisbon	124.08
11/12	120	Braham Publishing Co.	28.30
11/12	121	New England Telephone	34.79
11/12	122	PSNH	49.58
11/12	123	Wetherbee Oil	207.86
11/12	124	Donna Washburn, Treasurer	16,500.00
11/12	125	Town of Lisbon	816.80
11/12	126	Rupert J. Blaisdell	261.30
11/12	127	Morris Bonor	206.37
11/12	128	Treasurer, State of NH	161.61
11/19	129	Rupert J. Blaisdell	261.30
11/19	130	Morris Bonor	206.37
11/19	131	Bertha Bonor	139.42
11/19	132	North Country Council	314.00
11/19	133	Noyes Tire Co.	38.00
11/19	134	James Trudell	198.00
11/26	135	VOID	-
11/26	136	Morris Bonor	206.37
11/26	137	Rupert J. Blaisdell	261.30
12/3	138	Treasurer, State of NH	182.76
12/3	139	Rupert J. Blaisdell	261.30
12/3	140	Morris Bonor	206.37
12/3	141	Donna Washburn, Treasurer	16,500.00
12/3	142	Town of Lisbon	816.80
12/3	143	Moulton Law Firm	297.50
12/3	144	NH Municipal Association	10.01
12/3	145	Wetherbee Oil	184.95
12/3	146	E.W. Sleeper Co.	165.72
12/3	147	Alexander's Welding Service	81.62
12/3	148	A.D. Sanel	502.97
12/3	149	VOID	-
12/10	150	Brown & Saltmarsh	7.95
12/10	151	New England Telephone	24.99
12/10	152	PSNH	128.48
12/10	153	Equity Publishing Corp.	16.75
12/10	154	Fisher Engineering	314.48
12/10	155	N.E. Barricade Corp.	41.90
12/10	156	Elizabeth Huber	127.50
12/10	157	Rupert J. Blaisdell	15.00
12/10	158	Dale Colby	64.00
12/10	159	B.B. Chain Co.	187.50
12/10	160	Rupert J. Blaisdell	261.30
12/10	161	Morris Bonor	206.37

12/10	162	Frances Schneider	418.27
12/10	163	Treasurer, State of NH	225.06
12/10	164	Dr. Joseph Hindman	50.00
12/17	165	Rupert J. Blaisdell	261.30
12/17	166	Morris Bonor	206.37
12/17	167	John Mazella	185.90
12/17	168	Keith McKown	371.80
12/17	169	Rupert J. Blaisdell	261.30
12/17	170	Morris Bonor	206.37
12/17	171	VOID	-
12/17	172	Treasurer, State of NH	246.21
12/17	173	A.F. Stiegler	17,460.00
12/17	174	Bertha Bonor	12.65
12/17	175	Cargill Salt Eastern	1,510.60
12/30	176	Indian Head Bank	136,296.87
12/30	177	Grafton County Commiss.	52.58

BALANCE - SAVINGS ACCOUNTS

	Balance 12/31/84	Income	Balance 12/31/85
Walter Reynolds Fund			
(Lyman Library)	\$206.94	\$ 11.70	\$218.64
Lyman Public Library Account	188.13	10.64	198.77
Lyman Cemetery Account (Savings)	288.36	16.29	304.65
Lyman Cemetery Account (Checking)	136.54	-0-	136.54

Because all positions on the Cemetery Board are vacant the Selectmen have been required to assume the responsibility for the care of the Town Cemeteries.

REPORT OF THE TRUSTEES OF TRUST FUNDS

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Balance Beginning Year	Balance End Year	Income During Year	Balance Beginning Year	Balance End Year
10/20/13	Frye Fund (Woulton Hill)	Cemetery	Bank Deposit	\$ 250.00	\$ 250.00	\$ 17.88	\$ 66.05	\$ 83.93
11/27/18	James E. Richardson Fund	Cemetery	Bank Deposit	200.00	200.00	13.93	46.31	60.24
6/20/21	Albert Dow Fund	Cemetery	Bank Deposit	100.00	100.00	7.30	29.05	36.35
1/03/22	Ellen Thornton Fund	Cemetery	Bank Deposit	200.00	200.00	18.38	125.07	143.45
10/26/25	H. H. Porter Fund	Cemetery	Bank Deposit	150.00	150.00	10.73	39.66	50.39
			Total	\$ 900.00	\$ 900.00	\$ 68.22	\$ 306.14	\$ 374.36
3/31/75	Capital Equipment Fund	Hwy Equip.	Bank Deposit *	12,748.00	12,748.00	1,217.82	1,191.96	2,409.78
			Total	\$13,648.00	\$13,648.00	\$1,286.04	\$1,498.10	\$2,784.14

* Certificate of Deposit and Money Market Investment

Note: Capital Equipment Fund started year as a Certificate of Deposit.

Monies transferred to Money Market Investment a/c on 4/1/85.

Interest on CD a/c (3 mo.) 1/1/85 - 4/1/85 \$ 481.75

Interest on MMI a/c 4/1/85 - 12/31/85 736.07

\$1217.82

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Lorraine M. Rayburn

Rita C. Presby

Alice E. Santy

Trustees of Cemetery Funds, Capital Reserve Fund-Highway Equipment

PLANNING BOARD

The Lyman Planning Board meets the first Tuesday of every month at 7:00 p.m. at the Lyman Town Hall. The Board also convenes upon request for preliminary review of subdivision plans and to conduct public hearings to consider subdivision plans. All Planning Board meetings are open to the public.

There were three subdivisions approved this year.

PROPERTY OWNER	# of Acres	# of Lots
Patten Realty Corporation (Under the Mountain Road)	154.40	7
David & Abbie Taylor (Skinny Ridge Road)	26.85	5
James Turnbull (Tinkerville Road)	5.00	1

Respectfully submitted,

Raymond Cloutier - Chairman

Celine Presby - Secretary

Jack Blaisdell

Evelyn Brooks

Everett Fenoff

Frederick Winslow

REPORT OF THE HEALTH OFFICER

1985 was a quiet year for the Health Officer. There was one communication from the State of New Hampshire Public Health Service expressing concern over the drouth and its effect on open springs and swimming facilities. As a result of this, I made two inspections of Dodge Pond and found no evidence, either time, of stagnation or excessive debris. The water appeared clear and there was no noxious odor. I concluded that the drouth warning was more appropriate for the southern part of the state and not to Lyman.

Respectfully submitted,

Joseph Hindman, M.D.

Health Officer

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1984 and June 1985, we experienced more forest fires throughout our state than in any year in the last 50. Two of the leading causes of the 1,605 fires were children and fires kindled without written permission of a Forest Fire Warden. Both causes are preventable, but only with your help.

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

Enforcement of a state timber harvest regulations is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden.

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

FOREST FIRE STATISTICS - 1985

Number Fires Statewide	1,605
Acres Burned Statewide	1,580
Cost of Suppression	\$246,017.00

DISTRICT - 8

Number of Fires	15
Number of Acres	26
Cost of Suppression	\$6,004.00

TOWN OF LYMAN

Number of Fires	0
Number of Acres	0

FOREST FIRE WARDEN
Rupert J. Blaisdell

FOREST RANGER
Richard C. Belmore

ROSS AMBULANCE SERVICE

Board of Selectmen
Town of Lyman

Since annual budget time is again upon us, I felt it was also time to submit our request for continued funding for the ensuing year.

I regret to say that I must ask for an increase in our appropriation this year. However, I have sought to keep it at an absolute minimum, and am only requesting a five percent increase over last year. We will also be increasing our Base Charge to users by approximately six percent.

Since these are our first price increases in four years, we feel that they are not only reasonable but necessary for the maintenance of our operation. I trust this will not cause a dramatic increase in your budget and that we may look forward to serving another year.

Respectfully,

Thomas C. Ross
Manager

LITTLETON HOSPITAL

Board of Selectmen
Town of Lyman

I am writing to request consideration of an appropriation from the Town of Lyman in the amount of \$500.00 toward Littleton Hospital.

In 1985 the Littleton Hospital provided the following services to Lyman residents:

In-patient visits	5
Out-patient visits	<u>46</u>
Total patient visits	51

Littleton Hospital, founded as a community based not-for-profit institution, has been serving the health care needs of Lyman residents since 1906. The hospital today has a staff of fifty physicians with a multiplicity of specialties in an up-to-date acute care facility with fifty-four beds. It provides the following patient services:

Anesthesia
Blood Bank
Cardiology Laboratory
Clinical Laboratory
Cytology Laboratory
Coronary Care
Dietary
EKG/EEG
24 Hour Emergency

Intensive Care
Nuclear Medicine
Operating Room
Out-Patient
Pathology
Pharmacy
Physical Therapy
Respiratory Therapy
Radiology/Ultrasound
Tumor Clinic

Sincerely,

LeRoy Deabler
Executive Director

NORTH COUNTRY HOME HEALTH AGENCY

North Country Home Health Agency is requesting \$490.00 for home care and public health services to residents of Lyman for 1986.

A complete summary of our services will be forwarded to you the first of the year when final figures are available.

Sincerely,

Joan M. Collins
Business Manager

WHITE MOUNTAIN MENTAL HEALTH & DEVELOPMENT SERVICES

Please consider this letter as our formal request to be included on your Town Warrant for 1986. I am extremely pleased to be able to request level funding again this year. A review of your records will indicate that we have not requested an increase for the last four years. We feel proud that we have been able to maintain a level funding request. This has only been done through our efforts to increase other revenue sources and to hold the line on expenses. We have made a very conscious effort to not pass along our increasing costs to the community. This is one way of indicating our appreciation for your support.

Currently, we are in the middle of the deinstitutionalization process. Deinstitutionalization is the effort to reduce the population of both state institutions (Laconia State School and New Hampshire Hospital). We have continued to feel the pressure of the return of clients from these institutions. We feel that there has been a very successful effort on our part to accommodate the return of these individuals into our programs and community. The state has made a sincere effort to provide financial support for this process. However, the state support is clearly directed toward these previously institutionalized individuals and has resulted in reducing the amount of support for community individuals. Thus, your support of our programs becomes even more critical with this change in focus. We are using community support monies to support the programs and individuals who would otherwise be unfunded through the state grant process. Our services remain available to those in need, regardless of their ability to pay. We have made a more sincere effort to collect money for those services which we do provide; thus, enabling us to not pass along the cost of these services to the communities.

We feel a genuine partnership with the communities to make a successful integration of formerly institutionalized individuals into our community and, at the same time, to continue to provide comprehensive and qualitatively sound services to the residents of your town. We value your role in that partnership and would like to extend our appreciation for your past support and anticipated cooperation in the future. I remain available to address any specific concerns you may have with the above request or other issues which you may be confronting at this time. Finally, I would like to take this opportunity to request level funding of \$420.00 for Fiscal Year 1986.

Sincerely,

Dennis C. MacKay
Area Director

GRAFTON COUNTY COMMISSIONERS' REPORT

We appreciate the opportunity to submit the following report in our continuing effort to directly communicate with our constituents.

Because of current favorable cash status and appreciable fund balance, Grafton County maintained a level tax requirement this fiscal year, actually reducing the tax requirement by \$200, and we anticipate an even better tax climate in the next fiscal year. However, due to the apportionment process of tax assessment by equalized valuation, some towns did see a slight increase in the county portion of taxes for 1985, though the majority of towns realized a decrease. The unusual fund balance is due to a combination of factors, including unused surplus in the previous budget, conscientious budget management by all departments, transfer of court expenses to the State, increased Nursing Home reimbursements, favorable returns on investments, increased Register of Deeds revenues and continued Revenue Sharing.

Along with saving the County approximately \$300,000 in expenditures with the shift of liability for court activities to the State, we also anticipate receiving \$100,000⁺ annually in rent on space occupied by the court system.

Grafton County is experiencing the same problems as your local government in the insurance market. Costs are rising dramatically and in some cases insurance coverage is unobtainable. We have retained a consultant to review county insurance needs and available coverage with the hopes of procuring one total package. Because of the current unstable insurance market, we do not yet have any report or recommendation.

In cooperation with your local government and the State, we are striving for a smooth transition to the new system of welfare service delivery under Senate Bill 1. Settlement for assistance determination has been eliminated and towns and cities are now liable for all general assistance to needy persons in their towns, including transients. However, liability for expenses of all juvenile services and for persons assisted under the categorical grant programs will now be shared by the State and counties, removing town liability. Under Senate Bill 1 and the ensuing partnership between counties and the State Department of Children & Youth Services, the Commissioners note a new direction for juveniles, including the development of new alternative programs to out of home placements.

Energy conservation programs at the nursing home and courthouse have realized a considerable savings with the decrease in fuel and electric consumption, cutting consumption and dollar cost in half for courthouse fuel alone.

In our letter to you in 1983 we noted litigation in a retirement buy-back suit where a negative decision would result in cost of \$70,000 plus legal fees with a potential domino effect on local governments. We are pleased to note that the County prevailed in this issue.

The commissioners have changed weekly meetings to Wednesdays. We encourage public attendance at all meetings. The county budget recommendations are processed in May and June. We welcome input and strongly recommend public attendance at the public hearings usually held in June.

GRAFTON COUNTY COMMISSIONERS:

Dorothy Campion-Corcoran, Chairperson
Arthur E. Snell
Leonard F. Anderson

NORTH COUNTRY COUNCIL

On behalf of the North Country Council, I want to thank you for your Town's membership this past year. We trust that you and other local boards have received the kind of services that can assist you in dealing with community problems. As a Selectman and NH Municipal Association board member, I believe membership in the Council will continue to be of substantial benefit to your Town in a variety of ways.

Your membership dues are very important to the Council's budget as they provide a significant part of the total revenue, and in fact are required match for some of the limited federal and state funds the council receives. For 1986, the region-wide request will be the same as it was in 1985. This means that your individual membership dues will not increase for 1986.

The 1986 membership dues for your Town are \$314.00. I respectfully ask that you include this amount in the Town budget or as a warrant article. A report on NCC's services and recent projects or activities in your Town will be out to you shortly.

Active participation in the Council by member towns is essential both to your citizens and to this organization. Please, if you will, review your appointees to NCC's Board to insure that interested people with time and energy are representing you. Let us know the names and mailing addresses of new appointees. (We appreciate the responses received from towns previously contacted.)

We look forward to your continued involvement with the Council. Please call if you have any questions or ideas.

Sincerely,

Bonnie Ham
President

VITAL STATISTICS

BIRTHS REGISTERED IN THE TOWN OF LYMAN for the Year Ending December 31, 1985

Date and Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
June 19, 1985	Leanne K. Kazmirchuk	Daniel N. Kazmirchuk	Linda L. Lavery
July 1, 1985	Christian Samuel Clark	Gene R. Clark III	Caryn L. Wright
October 3, 1985	Andrew John Seibert	John K. Seibert	Susan M. Stehlik
December 31, 1985	Samantha Rebecca Anderton	Peter Anderton	Deborah J. Carr
Delayed Registration of Birth			
May 28, 1984	Jeremy Richard Hubbard	Richard E. Hubbard	Wanda S. Santy

MARRIAGES REGISTERED IN THE TOWN OF LYMAN for the Year Ending December 31, 1985

Date of Marriage	Name of Groom	Surname of Bride	Resident of Groom	Bride
June 29, 1985	Peter Anderton	Deborah J. Carr	Lyman, NH	Lyman, NH

DEATHS REGISTERED IN THE TOWN OF LYMAN for the Year Ending December 31, 1985

Date of Death	Name of Deceased	Name of Father	Name of Mother
Delayed Registration of Death			
May 10, 1984	Robert W. Poore	Harry Poore	Anges Holmes

*L. K. Jack, Town Clerk
Town of Jayman
R.R.
Lisbon, N.H. 03515*

New Hampshire State Library



3 4677 00322495 8

*N. H. State Library
2 Park Dr
Concord, N. H.
63301*

FIRST CLASS

