

957

ANNUAL REPORT

**For the Town of
LYMAN, N. H.**



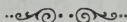
**Year ending
December 31, 1957**

TOWN OF LYMAN, NEW HAMPSHIRE

ANNUAL REPORT

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1957



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LYMAN TOWN OFFICERS

Fiscal Year 1957

Moderator

William H. Stephens, Jr.

Town Clerk and Treasurer

Bessie A. Patten

Selectmen

L. R. Welch

Anthony Burgault

Archie Birch

Tax Collector

William H. Stephens, Jr.

Supervisors of the Checklist

Stella Meserve

Doris Richards

Myrtle Stephens

Trustees of Trust Funds

Stella Meserve

Marion Hubbard

Mildred Presby

Overseer of the Poor

Police Officer

Irwin Hood

Dog Police

Irwin Hood

Highway Agent

Raymond Richards

Sexton

Irwin Hood

Town House Agent

William H. Stephens, Sr.

TOWN MEETING 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 the town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 11th day of March, 1958, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon, to act upon the following subjects:

Article 1. To choose all necessary town officers for the ensuing year.

Article 2. To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

Article 3. To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the repair of town highways for the ensuing year.

Article 4. To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the maintenance of its winter roads.

Article 5. To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of five hundred ninety one dollars and sixty four cents (\$591.64) for the same.

Article 6. To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the general expense of the highway department.

Article 7. To see if the town will vote to raise and appropriate the sum of one hundred and twenty five dollars (\$125.00) for the compensation of the tax collector.

Article 8. To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) for the Blister Rust Control.

Article 9. To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the District Nursing Association.

Article 10. To see if the town will vote to raise and appropriate the sum of ten dollars (\$10.00) for the observance of Memorial Day.

Article 11. To see if the town will vote to authorize the selectmen to borrow such sums of money as they may deem necessary in anticipation of taxes.

Article 12. To see what sums of money the town will vote to raise and appropriate for the town officers salaries and town officers' expenses.

Article 13. To see if the town will vote to grant a discount of 2% on all taxes paid on or before such time as the selectmen may designate.

Article 14. To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) on account of property fires.

Article 15. To see if the town will vote to raise and appropriate the sum of thirty-seven dollars and sixty one cents (\$37.61) for the White Mountain Region Association.

Article 16. To see if the town wishes to continue obtaining the services of the state auditors for the yearly audit of the town books.

Article 17. To see if the town will vote to raise and appropriate the necessary money to defray the town's share of the cost of the Federal Social Security benefits extended to the town employees.

Article 18. To see if the town will vote to raise and appropriate two hundred dollars (\$200.00) for the upkeep of the cemeteries in the town, as required by law.

Article 19. To see if the town will vote to raise and appropriate the sum of five hundred (\$500.00) for the maintenance of its town bridges.

Article 20. To see if the town will vote to purchase any new equipment; and if so, to raise and appropriate the necessary money for the same; and if necessary, to authorize the selectmen to issue notes, or serial notes, on credit of the town, on such terms and at such rate of interest as may be necessary.

Article 21. To see if the town will authorize the selectmen to sell and dispose of any real estate acquired by the town by tax deeds.

Article 22. To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

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

Given under our hands and seals, this 18th day of February, one thousand nine hundred and fifty-seven. (1957)

ARCHIE BIRCH,

L. R. WELCH,

ANTHONY BURGAULT,

Selectmen of Lyman.

BUDGET OF THE TOWN OF LYMAN
For Fiscal Year 1958

	1957	1958
Town Officers' Salaries	\$ 800.00	\$ 800.00
Town Officers' Expenses	800.00	700.00
Election and Registration	150.00	150.00
Expense of Town Hall	150.00	150.00
Police Department	35.00	35.00
Fire Department	100.00	100.00
Health Dept., Health Officer, District Nurse, Overseer	75.00	75.00
Blister Rust	100.00	100.00
Town Road Maintenance, Summer	2,000.00	2,000.00
Town Road Maintenance, Winter	1,700.00	2,000.00
General Expense of Highway Dept.	2,000.00	2,000.00
T. R. A. Town's Share	485.66	591.64
Libraries	20.00	20.00
Town Poor	900.00	1,000.00
Old Age Assistance	1,000.00	1,000.00
Memorial Day	10.00	10.00
Cemeteries	200.00	200.00
White Mts. Regional Ass'n.	36.34	
Employee's Retirement and Social Security	300.00	225.00
Interest on Temporary Loans	200.00	200.00
Compensation, Tax Collector	125.00	125.00
Insurance	600.00	500.00

ARCHIE BIRCH,
L. R. WELCH,
ANTHONY BURGALT,
Selectmen of Lyman

SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1957

Land and Buildings	(258)	\$312,145.00
Electric Plants	(4)	46,162.00
Horses	(33)	2,295.00
Cows	(235)	19,072.00
Other Neat Stock	(22)	1,190.00
Boats and Launches	(14)	3,000.00
Gasoline Pumps and Tanks	(2)	250.00
Stock in Trade		2,360.00
Total Gross Valuation, before Exemptions Allowed		<hr/> \$386,475.00
Less Soldiers' Exemptions		7,000.00
Net Valuation on which Tax Rate is Computed		<hr/> \$379,475.00
Set Valuation on Exempted growing wood and timber.		\$ 33,625.00

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 20, 1958

Board of Selectmen
Lyman, New Hampshire
Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1957, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets

December 31, 1956 — December 31, 1957

(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1956 and December 31, 1957, are presented in Exhibit A-1. As indicated therein, the Surplus increased by \$2,454.99 in 1957.

Analysis of Change in Financial Condition

(Exhibit A-2)

An analysis of the change in 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 Surplus

Net Budget Surplus	\$2,721.42
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Decrease in Surplus

Tax Liens Transferred to Tax Deeds	\$ 266.43
	\$2,454.99
Net Increase	\$2,454.99

Comparative Statement of Appropriations and Expenditures-Estimated and Actual Revenues:

(Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1957, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a revenue surplus of \$1,904.10, plus a net unexpended balance of appropriations of \$817.32, resulted in a net budget surplus of \$2,721.42.

Summary of Receipts and Expenditures

(Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1957, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1957, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and pay-rolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

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

Yours very truly,
HAROLD G. FOWLER,
Director

**Division of Municipal Accounting
State Tax Commission**

O. MAURICE OLESON, Accountant

DIVISION OF MUNICIPAL ACCOUNTING**STATE TAX COMMISSION****Concord, New Hampshire**

February 20, 1958

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, 1957. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1957, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,
HAROLD G. FOWLER
Director,

**Division of Municipal Accounting
State Tax Commission**

O. MAURICE OLESON, Accountant

EXHIBIT A-1**Town of Lyman****Comparative Balance**

Assets	Dec. 31, 1956	Dec. 31, 1957
Cash:		
In hands of Treas.	\$1,683.96	\$5,267.70
In hands of Town Clerk	9.16	9.16
In hands of Tax Collector		2.00
	<hr/>	<hr/>
	\$1,693.12	\$5,278.86
Unredeemed Taxes:		
Levy of 1957	\$	\$1,561.28
Levy of 1956	1,824.41	575.81
Levy of 1955	692.35	336.86
Levy of 1954	399.57	
	<hr/>	<hr/>
	2,916.33	2,473.95
Uncollected Taxes:		
Levy of 1957	\$	\$1,008.70
Levy of 1956	1,442.90	8.00
Levy of 1955	4.00	4.00
State Head Taxes:		
Levy of 1957		\$ 80.00
Levy of 1956	\$ 65.00	20.00
Levy of 1955	5.00	5.00
	<hr/>	<hr/>
	1,516.90	1,125.70
Total Assets	<hr/>	<hr/>
	\$6,126.35	\$8,878.51
Grand Total		
	<hr/>	<hr/>
	\$6,126.35	\$8,878.51

Sheets **As of Dec. 31, 1956 and Dec. 31, 1957**

Liabilities **Dec. 31, 1956** **Dec. 31, 1957**

**Unexpended Balances
of Appropriations:**

Town Road Aid	\$ 816.56	\$
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Due Town Official:

Tax Collector	3.00	3.00
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Due State of N.H.:

Special Poll Tax	3.00	3.00
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**State Head Taxes and
Penalties:**

Uncollected	65.00	80.00
Coll., not remitted	139.00	103.50

Yield Taxes:

Uncollected	226.18
Coll., not remitted	17.94

451.12	186.50
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Due School District:

Balance of Appropriation	4,823.82	6,202.17
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Total Liabilities	\$6,094.50	\$6,391.67
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Surplus	31.85	2,486.84
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Grand Total	\$6,126.35	\$8,878.51
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EXHIBIT A-2**TOWN OF LYMAN****Analysis of Change in Financial Condition**

Fiscal Year Ended December 31, 1957

Surplus, December 31, 1957	\$2,486.84	
Surplus, December 31, 1956	31.85	
	<hr/>	
Increase in Surplus		\$2,454.99

Factors Affecting Change in Financial Condition

Increase in Surplus:		
Net Budget Surplus	\$2,721.42	
Decrease in Surplus:		
Tax Liens Transferred to Tax Deeds	266.43	
	<hr/>	
Net Increase		\$2,454.99

EXHIBIT A-3

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1957.

	Forwarded From 1956	Appro- priations	Receipts and Reim- bursements	Total Amount Available	Expendi- tures	Balances Unexpended	Forwarded to 1958 Overdrafts Liabilities
		\$	\$	\$	\$	\$	\$
Town Officers' Salaries		800.00	62.00	862.00	867.00		
Town Officers' Expenses		800.00	34.00	834.00	709.32	124.68	
Social Security or Retirement		300.00		300.00	178.91	121.09	
Election & Registration Expense		150.00		150.00	87.78	62.22	
Town Hall & Buildings Maintenance		150.00		150.00	38.25	111.75	
Police Department		35.00		35.00	32.00	3.00	
Fire Department		100.00	18.39	118.39	84.79	33.60	
Blister Rust		100.00		100.00	100.00		
Health Department		25.00		25.00		25.00	
Town Road Aid	816.56	485.66	91.00	1,393.22	621.18	772.04	
Town Maintenance - Summer		2,000.00	20.00	2,020.00	1,903.55	116.45	
- Winter		1,700.00	80.50	1,780.50	1,524.64	255.86	
Class V Highways			2,433.77	2,433.77	1,676.40	757.37	
New Construction - Bridges		500.00		500.00	1,770.08		1,270.08
General Expenses of Highway Dept.		2,000.00	80.09	2,080.09	1,438.85	641.24	
Insurance		600.00	29.46	629.46	440.78	188.68	
Libraries		20.00		20.00	40.00		20.00
Old Age Assistance		1,000.00		1,000.00	920.45	79.55	
Town Poor		900.00		900.00	2,081.92		1,181.92
Memorial Day		10.00		10.00	10.00		
Cemeteries		200.00		200.00	201.05		1.05
Advertising & Regional Associations		36.34		36.34	36.34		
Interest		200.00		200.00	198.84	1.16	
County Tax		724.16		724.16	724.16		
							Cont. on page 16

Cont. from page 15

School District:

1956-57 Appropriation

1957-58 Appropriation

Temporary Loans

Overlay, Discounts and Abatements

\$ 4,823.82

9,837.54

351.42

4,823.82

9,837.54

10,000.00

1.68

4,823.82

3,635.37

10,000.00

349.74

6,202.17

\$ 5,640.38 \$23,025.12 \$12,849.21 \$41,514.71 \$34,495.22 \$ 3,295.37 \$ 2,478.05 \$ 6,202.17

**EXHIBIT A-4 Statement of Estimated
and Actual Revenues and Budget Summary**

Fiscal Year Ended December 31, 1957

	Revenues			
	Estimated	Actual	Excess	Deficit
Interest and Dividends Tax	\$ 30.33	\$ 30.33	\$	\$
Revenue from Yield Tax Sources	679.72	1,238.60	558.88	
Motor Vehicle Permits	900.00	1,155.54	255.54	
Dog Licenses	140.00	153.40	13.40	
Rent of Town Property and Equipment	100.00	252.00	152.00	
Interest on Taxes	104.00	206.97	102.97	
Head Tax Commission		62.50	62.50	
Added Taxes		313.00	313.00	
Savings Bank Tax	6.00	2.70		3.30
Sale of Tax Deeded Property		441.21	441.21	
Miscellaneous		7.90	7.90	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$1,960.05	3,864.15	1,907.40	\$ 3.30

Budget Summary

Actual Revenues	\$3,864.15	
Estimated Revenues	1,960.05	
	<hr/>	
Revenue Surplus		\$1,904.10
Unexpended Balances of Appropriations	\$3,295.37	
Overdrafts of Appropriations	2,478.05	
	<hr/>	
		817.32
	<hr/>	<hr/>
Net Budget Surplus		\$2,721.42

EXHIBIT B-1**Town of Lyman Classified Summary of Receipts****Receipts****From Local Taxes:**

Levy of 1957

Property Taxes	\$ 20,745.38	
Poll Taxes	168.00	
Yield Taxes	614.57	
State Head Taxes	475.00	
	<hr/>	\$ 22,002.95

Prior Year's Levy:

Property Taxes	\$ 66.00	
Poll Taxes	18.00	
Yield Taxes	1,356.90	
State Head Taxes	60.00	
	<hr/>	1,500.90

Redemptions from Tax Sales	1,810.67	
Interest	206.97	
State Head Tax Penalties	14.50	
	<hr/>	\$ 25,535.99

From State of New Hampshire:

Interest & Dividends Tax	30.33	
Savings Bank Tax	2.70	
Class V Highways	2,433.77	
Road Toll Refund	80.09	
Reimbursement a/c Fire Warden	18.39	
Town Road Aid	91.00	
Rent of Truck	252.00	
	<hr/>	\$ 2,908.28

and Expenditures Fiscal Year Ended Dec. 31, 1957**Expenditures****General Government:**

Town Officers' Salaries	\$	867.00	
Town Officers' Expenses		584.32	
Social Security		178.91	
Compensation for Tax Collector		125.00	
Election & Registration		87.78	
Town Hall & Other Town Bldgs.		38.25	
		<hr/>	\$ 1,881.26

Protection of Persons and Property:

Police Department	\$	32.00	
Fire Department		84.79	
Insurance		440.78	
Blister Rust		100.00	
		<hr/>	\$ 657.57

Highways and Bridges:

Town Road Aid	\$	621.18	
Town Maintenance:			
Summer	\$	1,903.55	
Winter		1,524.64	
		<hr/>	3,428.19
General Expenses of Highway		1,438.85	
Class V Highways		1,676.40	
		<hr/>	\$ 7,164.62

Libraries		40.00
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Public Welfare:

Old Age Assistance	\$	920.45	
Town Poor		2,081.92	
		<hr/>	\$ 3,002.37

Public Service Enterprises:

Cemeteries		201.05
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Receipts

(Continued)

Appropriation Credits:

Town Officers' Salaries	\$	62.00	
Town Officers' Expenses		34.00	
Insurance		29.46	
Maintenance - Summer		20.00	
Maintenance - Winter		80.50	
		<hr/>	\$ 225.96

From Local Sources, Except Taxes:

Motor Vehicle Permits	\$	1,155.54	
Dog Licenses		153.40	
		<hr/>	\$ 1,308.94

Receipts Other Than Current Revenue:

Temporary Loans	\$	10,000.00	
Sale of Tax Deeded Property		441.21	
Miscellaneous		7.90	
		<hr/>	\$ 10,449.11

Total Receipts from all Sources	\$	40,428.28
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Balance, December 31, 1956		1,683.96
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Grand Total	\$	42,112.24
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Expenditures (Continued)

Patriotic Purposes:

Memorial Day	\$	10.00
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Unclassified:

Taxes Bought by Town	\$	1,634.72
Advertising & Regional Associations		36.34
Discounts, Abatements and Refunds		30.00
	—————\$	1,701.06

Interest:

Payments on Temporary Loans		198.84
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Outlay for New Construction and Improvements:

New Equipment		87.50
Town Construction		1,682.58
	—————\$	1,770.08

Indebtedness:

Payments on Temporary Loans		10,000.00
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Payments to Other Governmental Divisions:

State Head Taxes, Penalties Paid to

State Treasurer:

1956 Account	\$	200.50
1957 Account		342.00
	—————\$	542.50

Yield Taxes

1956 Account	\$	244.12
1957 Account		247.72
	—————\$	491.84

County Tax		724.16
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School District:

1956-57 Appropriation	\$4,959.19
1957-58 Appropriation	3,500.00
	—————
	8,459.19
	—————\$
	10,217.69

Total Expenditures for All Purposes	\$	36,844.54
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Balance, December 31, 1957		5,267.70
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Grand Total	\$	42,112.24
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EXHIBIT B-2

**Summary of Receipts, Expenditures and
Proof of Treasurer's Balance**

Fiscal Year Ended December 31, 1957

Balance, January 1, 1957	\$ 1,683.96	
Receipts during year	40,428.28	
	<hr/>	
	\$ 42,112.24	
Expenditures during year	36,844.54	
	<hr/>	
Balance, December 31, 1957		\$ 5,267.70

Proof of Treasurer's Balance

Balance in Lisbon Savings Bank & Trust Co., as per Statement dated December 31, 1957	\$ 7,755.89
Less: Outstanding Checks	4,870.15
	<hr/>
	\$ 2,885.74

Add: Deposits Credited:

January 2, 1958	\$ 102.25	
January 2, 1958	2,268.78	
January 6, 1958	10.93	
	<hr/>	
		2,381.96

Reconciled Balance, December 31, 1957	\$ 5,267.70
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EXHIBIT C-1
Town of Lyman

Summary of Warrants

Fiscal Year Ended December 31, 1957

Debits	1957	Levies of:	
		1956	1955
Uncollected Taxes, January 1, 1957:			
Property Taxes	\$	\$ 66.00	\$
Poll Taxes		20.00	4.00
Yield Taxes		1,356.90	
Taxes Committed to Collector:			
Property Taxes	20,871.07		
Poll Taxes	194.00		
Yield Taxes	1,486.32		
Added Taxes:			
Property Taxes	297.00		
Poll Taxes	10.00	6.00	
Interest Collected	87.00	2.30	
	\$22,945.39	\$1,451.20	\$ 4.00
Credits			
Remittances to Treasurer:			
A/c Property Taxes	\$20,745.38	\$ 66.00	
A/c Poll Taxes	168.00	18.00	
A/c Yield Taxes	614.57	1,356.90	
A/c Interest	87.00	2.30	
Discounts Allowed	269.24		
Abatements Allowed:			
Property Taxes	38.50		
Poll Taxes	12.00		
Uncollected Taxes, December 31, 1957:			
Property Taxes	114.95		
Poll Taxes	22.00	8.00	4.00
Yield Taxes	871.75		
Add: Cash on Hand A/c Poll Tax	2.00		
	\$22,945.39	\$1,451.20	\$ 4.00

EXHIBIT C-2**Town of Lyman****Summary of State Head Tax Warrants**

Fiscal Year Ended December 31, 1957

Debits	Levies of:		
	1957	1956	1955
Uncollected Head Taxes, January 1, 1957	\$	\$ 65.00	\$ 5.00
Head Taxes Committed to Collector	550.00		
Added during Year	20.00	15.00	
Penalties Collected	8.50	6.00	
	\$ 578.50	\$ 86.00	\$ 5.00
Credits			
Remittances to Treasurer:			
A/c Head Taxes	\$ 475.00	\$ 60.00	
A/c Penalties	8.50	6.00	
Abatements Allowed	15.00		
Uncollected Head Taxes, December 31, 1957	80.00	20.00	5.00
	\$ 578.50	\$ 86.00	\$ 5.00

EXHIBIT C-3**Town of Lyman****Summary of Tax Sale Accounts**

Fiscal Year Ended December 31, 1957

Debits	1957	1956	Levies of:		1953
			1955	1954	
Unredeemed Taxes, January 1, 1957		\$ 1,824.41	\$ 692.35	\$ 399.57	
Tax Sale, Dec. 31,'57	\$1,634.72				
Interest After Sale		34.59	30.62	43.51	8.95
	\$1,634.72	\$1,859.00	\$ 722.97	\$ 443.08	\$ 8.95
Credits					
Remittances to Treasurer:					
A/c Redemptions	\$ 7.00	\$1,180.24	\$ 296.94	\$ 326.49	
A/c Interest		34.59	30.62	43.51	8.95
Deeded to Town	66.44	68.36	58.55	73.08	
Unredeemed Taxes, December 31, 1957	1,561.28	575.81	336.86		
	\$1,634.72	\$1,859.00	\$ 722.97	\$ 443.08	\$ 8.95

EXHIBIT D**Summary of Town Clerk's Accounts**

Fiscal Year Ended December 31, 1957

Debits

Cash on hand, Jan. 1, 1957	\$	9.16
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Motor Vehicle Permits Issued:

1956 Nos. 168154-168156	\$	1.90
1957 Nos. 194701-194852		1,153.64
		<u>1,155.54</u>

Dog Licenses Issued:

61 at \$2.00	\$	122.00
--------------	----	--------

7 at \$5.00		35.00
-------------	--	-------

	\$	<u>157.00</u>
--	----	---------------

Less: Fees Retained		13.60
		<u>143.40</u>

Penalties Collected		10.00
		<u>1,318.10</u>

Credits**Remittances to Treasurer:**

A/c Motor Vehicle Permits	\$1,155.54
---------------------------	------------

A/c Dog Licenses	143.40
------------------	--------

A/c Penalties	10.00
---------------	-------

	<u>\$1,308.94</u>
--	-------------------

Add:

Cash on Hand, Dec. 31, 1957	9.16
	<u>1,318.10</u>

EXHIBIT E

Cemetery Trust Funds
Statement of Principal, Income and Investments

Fiscal Year Ended December 31, 1957

Fund	Amount of Prin.	Balance Jan.1,57	Income During Year	Expended During Year	Balance Dec.31,57	Bal. of Prin. and Income Dec.31,57
Ellen Thornton	\$ 200.00	\$ 60.93	\$ 7.30	\$ 33.05	\$ 35.18	\$ 235.18
Albert Dow	100.00	28.01	3.65	8.00	23.66	123.66
Candis Miner	200.00	59.11	7.66	7.25	59.52	259.52
H. H. Porter	150.00	46.90	5.51	27.44	24.97	174.97
J. E. Richardson	200.00	62.84	7.87	3.00	67.71	267.71
	<u>\$ 850.00</u>	<u>\$ 257.79</u>	<u>\$ 31.99</u>	<u>\$ 78.74</u>	<u>\$ 211.04</u>	<u>\$1,061.04</u>

Investments:**Lisbon Savings Bank & Trust Company:**

A/c Thornton	Pass Book No. 7855	\$ 235.18
A/c Dow	7716	123.66
A/c Miner	6502	259.52
A/c Porter	8929	174.97
A/c Richardson	6833	267.71
		<u>\$1,061.04</u>

EXHIBIT F**Town Officers' Surety Bonds 1957**

	Number	Amount	Term Beginning
Town Clerk:			
Bessie A. Patten			
Travelers Indemnity Co.	582695	\$1,000.00	3-12-57
Town Treasurer:			
Bessie A. Patten			
Travelers Indemnity Co.	582696	\$2,000.00	3-12-57
Tax Collector:			
William H. Stephens, Jr.			
Travelers Indemnity Co.	582712	\$3,800.00	3-12-57
Road Agent:			
Raymond Richards			
Travelers Indemnity Co.	582694	\$ 500.00	3-12-57

ANNUAL REPORT
of the
LYMAN SCHOOL DISTRICT

DISTRICT OFFICERS

School Board

Mr. Albert Santy, Chairman	Term Expires 1958
Mrs. Kathleen Locke	Term Expires 1959
Mrs. Virginia Fenoff	Term Expires 1960

Other District Officers

Mr. Bernard Knighton	Moderator
Mrs. Myrtle Stephens	Treasurer
Mrs. Mildred Presby	Clerk
Mrs. Bessie Patten	Auditor
Mr. Albert Santy	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

Teacher

Mrs. Clara Birch	Grades 1-6
Mrs. Phyllis Rogers (Resigned)	School Nurse
Miss Gloria Washburn (Newly Appointed)	School Nurse
Mr. Fred Santy	Custodian

WARRANT

To the Inhabitants of the School District in the town of Lyman, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the twenty-second day of March, 1958, at two o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
9. To transact any other business that may legally come before the meeting.

ALBERT SANTY
KATHLEEN LOCKE
VIRGINIA FENOFF
School Board

BUDGET FOR SCHOOL DISTRICT OF LYMAN 1958-1959

	Paid Out 1956-57	Budget 1957-58	Paid Out to Jan. 1, '58	Proposed Budget 1958-59
Administration				
1. Salaries of District Officers	\$ 98.00	\$ 100.00	\$	\$ 100.00
2. Supt. Salary (Local Share)	* 138.97	150.00	102.93	125.00
3. Tax for Statewide Supervision	80.00	86.00	84.00	86.00
4. Salaries of Other Adm. Personnel	84.20	95.00	84.37	95.00
5. Supplies and Expenses	145.86	125.00	100.43	125.00
Instruction				
6. Teacher's Salary	2,682.22	2,700.00	947.18	2,900.00
7. Books and Other Instr. Aids	96.99	120.00	106.12	120.00
8. Scholars' Supplies	127.63	120.00	155.72	120.00
10. Supplies and Other Expenses		10.00		10.00
Operation of School Plant				
11. Salaries of Janitors	615.05	615.00	235.93	615.00
12. Fuel or Heat	305.31	350.00	334.10	350.00
13. Water, Light, Supplies and Exp.	91.18	75.00	76.08	75.00
Maintenance of School Plant				
14. Repairs and Replacements	36.69	50.00	28.57	50.00
Auxiliary Activities				
15. Health Supervision	29.54	30.00	19.00	30.00
16. Transportation	2,650.00	2,700.00	923.00	2,700.00
17. Tuition	3,606.62	4,100.00	1,300.00	4,500.00
18. Special Activities and Funds	19.66	20.00		20.00
Fixed Charges				
19. Retirement and Social Security	193.13	200.00	59.50	200.00
20. Insurance, Treas. Bond and Exp.	5.00	177.80	183.08	5.00
Capital Outlay				
23. New Equipment	110.46	25.00		25.00
24. Contingency Fund		200.00		200.00
TOTAL	\$11,116.51	\$12,048.80	\$4,740.01	\$12,451.00

*Superintendent's salary is \$7,000.00. The State pays \$2,750.00. The Union pays \$4,250.00, divided as follows: Benton \$48.24, Easton \$60.35, Franconia \$660.03, Landaff \$104.97, Lincoln \$1,426.30, Lisbon Special \$1,304.33, Lisbon Town \$307.48, Lyman \$138.97, and Sugar Hill \$199.33. Division as determined by law. Report by Act of Legislature in form suggested by State Department of Education. This year, 1957-58, salary is \$7,422.00, State pays \$4,250.00. Next year, 1958-59 budget, salary is \$7,600.00, State pays \$4,250.00, Union's share \$3,350.00.

SCHOOL BOARD'S ESTIMATE 1958-1959

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1958.

Total amount required to meet School Board's budget as itemized in Column 4 of the Budget Report.

\$12,451.00

Estimated Income of the District

Balance June 30, 1958	\$ 800.00
State Aid	1,600.00
Tuition	700.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$12,451.00 for the school year 1958-1959.

ALBERT SANTY
KATHLEEN LOCKE
VIRGINIA FENOFF
School Board

Recommended Motion:

Moved that the School District raise and appropriate \$12,451.00 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the Town for school purposes.

STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1956 to June 30, 1957

RECEIPTS

Cash on hand, July 1, 1956	\$	12.16	
State Aid: Foundation Aid		21.26	
Local Taxation:			
Current Appropriation		10,349.74	
Advance on Next Year's Appropriation		134.67	
Other Sources: Tuition		578.00	
Per Capita Tax Refund		20.68	
			-----\$ 11,116.51

PAYMENTS

Orders of the School Board	\$	11,116.51	
Cash on hand at End of Year (June 30, 1957)		0.00	
			-----\$ 11,116.51

July 1, 1957 to January 1, 1958

RECEIPTS

Cash on hand, July 1, 1957	\$	0.00	
Current Appropriation		3,500.00	
State Aid		1,611.26	
Tuitions		590.00	
			-----\$ 5,701.26

PAYMENTS

Orders of the School Board	\$	4,740.01	
Cash on hand at January 1, 1958		961.25	
			-----\$ 5,701.26

BALANCE SHEET**June 30, 1957****Assets**

Cash on Hand June 30, 1957	\$	0.00	
Accounts Due to District			
Lisbon Special, Tuition		102.00	
Net Debt, Excess of Liabilities			
Over Assets		32.67	
	—————	\$	134.67

Liabilities

Accounts Owed by District,			
Advance on 1957-58 Appropriation		134.67	
Total Liabilities	—————	\$	134.67

ANNUAL REPORT OF DISTRICT TREASURER
Fiscal Year Ending June 30, 1957

Cash on hand July 1, 1956	\$	12.16
Received from Selectmen:		
Current Appropriation	\$	10,484.41
Received from State Treasurer:		
State Aid		21.26
Received from Tuitions		578.00
Received from all Other Sources:		
Refund - Per Capita Tax		20.68
	-----	\$ 11,104.35
Total Amount Available for Fiscal Year	\$	11,116.51
Less School Board Orders Paid		11,116.51

Balance on Hand, June 30, 1957	\$	0.00

MYRTLE O. STEPHENS,
Treasurer

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Lyman of which the above is a true summary for the fiscal year ending June 30, 1957 and find them correct in all respects.

BESSIE PATTEN,
Auditor

STATISTICAL TABLE 1956-1957

SCHOOL	Lyman
TOTAL ENROLLMENT	27
TOTAL AVERAGE ATTENDANCE	25.2
TOTAL AVERAGE ABSENCE	1.0
PERCENT OF ATTENDANCE	96.16
AVERAGE TARDINESS	.28

ROLL OF PERFECT ATTENDANCE

Bonor, Valerie Grade 2
Presby, Milton Grade 3

SUPERINTENDENT'S REPORT

To the School Board and Citizens of the Lyman School District:

I herewith submit my fifteenth annual report as Superintendent of Schools.

The total enrollment in your school last year was 27. The average membership was 26.2 and the percent of attendance was 96.16.

There were 5 pupils who attended junior high school and 11 pupils who attended high school in Lisbon.

The present enrollment is as follows: 28 pupils in Grades 1-6, 5 pupils in Grades 7 and 8 at Lisbon, and 8 pupils in the high school.

Graduating from Lisbon High School this year are Mabel Clough and Ernest Hart.

Mrs. Clara Birch completes her tenth year as teacher in Lyman. It is interesting to note that Mrs. Birch's daughter, Ruth, a former pupil of the Lyman schools, is a successful elementary principal in Athol, Mass. Ruth passes on many good teaching aids to be used by her mother for the Lyman children.

In January Miss Gloria Washburn replaced Mrs. Phyllis Rogers as school nurse. Miss Washburn has made an excellent start in her work. At present she is helping the children go to Dr. G. A. Clark's office for dental treatment. This program, in Grades 2 and 6, is sponsored by the Lisbon Dental Clinic.

Under a new law, effective last year for the first time, all towns receive tuition for foster children living in town and likewise assume responsibility for foster children who lived in town when the home was first broken. Under this law Lyman receives tuition for four children and pays for one child. Two children attend Lisbon High School with tuition assumed by Lisbon Special School District.

I wish to thank the School Board for their help and co-operation.

Respectfully submitted,

RONALD A. PERHAM

Superintendent of Schools

LYMAN SCHOOL DISTRICT
Expenditures 1956-1957

Administration

1. Salaries of District Officers		
Virginia Fenoff, School		
Board Chairman	29.40	
Albert Santy, School Board	26.46	
Kathleen Locke, School		
Board	23.52	
Myrtle Stephens, Treasurer	12.74	
Bessie Patten, Auditor	2.94	
Bernard Knighton,		
Moderator	1.47	
Mildred Presby, Clerk	1.47	
	<hr/>	98.00
2. Superintendent's Salary		
Treasurer, Supervisory Union #34	138.97	
3. Tax for Statewide Supervision		
Treasurer, State of N. H.	80.00	
4. Salaries of Other Administrative Personnel		
Albert Santy,		
Truant Officer	4.90	
Virginia Fenoff, Census	2.45	
Treasurer, Supervisory		
Union #34, Sec.	76.85	
	<hr/>	84.20
5. Supplies & Expenses		
Treasurer, Supervisory		
Union #34	74.88	
Edson C. Eastman Co.,		
ledger	18.55	
N.H. School Boards		
Association, dues	5.00	
Myrtle Stephens, supplies	2.43	
Harrison Publishing		
House, annual reports	45.00	
	<hr/>	145.86

Instruction**6. Teachers' Salaries**

Clara Birch	2,073.92	
Collector of Internal Revenue	364.30	
N.H. Teachers' Retirement	244.00	
	<hr/>	2,682.22

7. Books

American Book Co.	15.74	
World Book Co.	15.75	
Charles E. Merrill, Books	7.98	
The Economy Co.	18.15	
Follett Publishing Co.	11.00	
Scott, Foresman & Co.	15.35	
Ginn & Co.	7.72	
Clara Birch	3.25	
McCormick-Mathers Co.	.50	
Chas. Scribner's Sons Co.	.43	
J. L. Hammett Co.	1.12	
	<hr/>	96.99

8. Scholars' Supplies

J. L. Hammett Co.	100.82	
Clark-Goudie Hardware	1.35	
American Education Publications	14.50	
The Peck Co., paper towels	5.74	
Lisbon Special School District, supplies	1.08	
McCormick-Mathers Co.	4.14	
	<hr/>	127.63

Operation of School Plant**10. Janitor's Salary**

Fred Santy	602.28	
Treasurer, State of N.H.	12.77	
	<hr/>	615 05

12. Fuel or Heat

Lisbon Grain & Coal Co.	301.31	
Fred Santy, dry wood	4.00	
	<hr/>	305.31

13. Water, Light, Supplies & Expenses

Fred Santy, fan belt	1.85
Public Service Co.	39.07
Charles Jennings	8.25
M. F. Bragdon Paint Co.	27.63
William Stephens, Jr., labor on water	8.75
Lisbon Grain & Coal Co., cement	3.20
Clark-Goudie Hardware, thaw pipe	2.43

 91 18
Maintenance of School Plant

14. Repairs and Replacements

Florence Merchant, cleaning school	8.50
Theodore Fenoff, painting, etc.	10.00
Fred Santy, cleaning spring	2.94
Erwin Hood, cutting trees	7.00
Gowing & Chamberlin, repairs	5.25
Wallace Smith, service call & repairs	3.00

 36.69
Auxiliary Activities

15. Health

E. B. McGregor, M.D., examinations	18.00
Family Drug Store, first aid supplies	2.54
Treasurer, Lisbon Special District, unicaps	9.00

 29.54

16. Transportation

Harvey Locke	1,770.00
Edgar Hubbard	880.00

 2,650.00

17. Tuition		
Orford School District	200.00	
Lisbon Special School District	3,406.62	
	<hr/>	3,606.62
18. Special Activities		
Treasurer, State of N. H.	18.66	
Department of Public Welfare	1.00	
	<hr/>	19.66
Fixed Charges		
19. Retirement		
Treasurer, Supervisory Union #34	8.99	
N.H. Teachers' Retirement	184.14	
	<hr/>	193.13
20. Insurance		
Merrill's Insurance Agency, Treas. Bond	5.00	5.00
Capital Outlay		
23. New Equipment		
The Depot Store, wire for backstop	7.00	
Clark-Goudie Hardware, ball and bat	3.10	
Theodore Fenoff, installing backstop	5.00	
Hearne Bros., map of N.H.	39.50	
American Playground Device, See-Saw Unit	55.86	
	<hr/>	110.46
Total		<hr/> \$11,116.51

REPORT OF FOREST FIRE WARDEN

Forest Fire Prevention is Everybody's Business

To meet the challenge successfully, the state, your community and your local forest fire warden need YOUR thoughtful and cooperative effort. The rules are simple.

1. Don't burn at home, use your town dump and avoid all fire problems.
2. If you do burn, be sure to secure a written permit from your local forest fire warden when the ground is not covered with snow. Permits are required for open debris fires, home incinerators, outdoor fire places and camp fires. Your warden is instructed to permit burning if weather conditions, site and type of burning are safe.
3. Be sure that all lighted material; cigars, cigarettes and matches, are completely out before discarding them. Use ash trays in automobiles.
4. Make certain that your debris, camp and cook fires are completely out before leaving them.
5. Insist that others be careful and comply with burning requirements.
6. Call the warden promptly when fire is detected and aid him to extinguish it.

1957 Forest fire record for your town:

Number of fires	3	Acreage burned approx.	10
Number of Smoke and Fires investigated	9		
Number of Permits issued	34		

H. C. HARTWELL, JR.
District Fire Chief

WM. H. STEPHENS, Jr.
Forest Fire Warden

MARRIAGES — 1957

Date and Place of Marriage	Name and Surname of Groom and bride	Residence of Each	Age	Occupation	Name of Parents	Name, Residence and official station of person by whom married
Feb. 23 Littleton, N. H.	Robert Arden Richards Evelyn Mae Lewis	Lyman, N.H. Littleton, N.H.	22 20	Shoe Shop Telephone Operator	Raymond Locke Richards Doris Sargent Gordis C. Lewis	LeRoy W. Stringfellow Minister Littleton, N.H.
June 11 Sugar Hill, N. H.	James Neil Locke Loretta Brown Russell	Lyman, N.H. Lyman, N.H.	21 18	Farmer Student	Helen M. Marshall Harvey Earl Locke Kathleen Isabelle Somers Clarence H. Russell Allison H. Brown	Rev. Donald J. Bently Minister Sugar Hill, N.H.
Oct. 12 Woodsville, N. H.	Lorenzo J. Blondeau Iva M. McGill	Lyman, N. H. McIndoes, Vt.	47 54	Prospector Housewife	Thomas Blondeau Aurelie Cantin George Wilson Ida Allen	Rev. Lionel Boulay Catholic Priest Woodsville, N.H.

BIRTHS — 1957

Date of Birth and Name of Child	No. of Child		Name of Father	Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
	Sex						
Jan. 10 Peter Allan	M	1	Chandler Paul Aldrich	Annette Reta Lafame	Lyman	Whitefield, N.H.	Littleton, N.H.
Feb. 2 Romona Alice	F	4	Richard Aris Richards	Greta June Pierson	Lyman	Woodsville, N.H.	Woodsville, N.H.
April 16 Alvin Derwood	M	9	Delbert Cortland Gibbs	Virginia Almede Hill	Lyman	Littleton, N.H.	Sanbornton, N.H.
Nov. 1 Rebecca Jane	F	4	Myron W. Aldrich	Della Mae Janet Aldrich	Lyman	Lyman, N.H.	Whitefield, N.H.
A Delayed Birth of 1890							
Aug. 10 1890 Ethel Merriam	F	2	Al Freeman Parker	Ella Almira Stoddard	Lyman	Iresburg, Vt.	Waterford, Vt.

DEATHS — 1957

Date and Place of Death	Name of Deceased	Age	Place of Birth	Sex	Married, Single or Widowed	Occupation	Name of Father	Name of Mother
Jan. 10 Littleton Hospital	Peter Allan	45 mi.	Littleton Hospital	M	S	Infant	Chandler Paul Aldrich	Arnette Beta Laflame
May 24 County Hospital	Frank Santy	86	Lyman	M	M	Retired	Gray Santy	Lucy Laddbush
June 5 Landaff, N. H.	Jane Aldrich	79	Lyman	F	W	Retired	Manuel Haynes	C. Roxanna Whitcomb
Aug. 22 Lyman, N. H.	Ellen C. Ott	73	Chandlerville, Ill.	F	M	Housewife	Linus Chandler	Sarah Beane

The above records are correct according to my best knowledge and belief.

BESSIE A. PATTEN, Town Clerk, Lyman, N. H.

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