

157

ANNUAL REPORT

For the Town of
LYMAN, N. H.



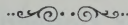
Year ending December 31, 1959

TOWN OF LYMAN, NEW HAMPSHIRE

ANNUAL REPORT

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1959



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NH
352.07
L97
1959

LYMAN TOWN OFFICERS

Fiscal Year 1959

Moderator

William H. Stephens, Jr.

Town Clerk and Treasurer

Bessie A. Patten

Selectmen

Archie Birch

Durward D. Hubbard

L. R. Welch

Tax Collector

William H. Stephens, Jr.

Supervisors of the Checklist

Myrtle Stephens

Belle Trevena

Trustees of Trust Funds

1958
Stella Meserve

1959
Marion Hubbard

1960
Mildred Presby

Overseer of the Poor

Archie Birch

Library Trustees

Dorothy Richards

Myrtle Stephens

Police Officer

Irwin Hood

Dog Police

Irwin Hood

Highway Agent

Bernard Santy

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 town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 8th day of March, 1960, 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 two hundred fifty dollars (\$2,250.00) 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 two hundred fifty dollars (\$2,250.00) 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 eighty-four dollars and ninety-nine cents (\$584.99) 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 fifty dollars (\$150.00) 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 Lisbon 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 two hundred fifty dollars (\$250.00) 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 ninety-nine cents (\$37.99) 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 dollars (\$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 see if the town will vote to adopt the non-partisan ballot system for the election of town officers.

Article 23. To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

Article 24. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 11th day of February, one thousand nine hundred and sixty.

ARCHIE BIRCH

DURWARD D. HUBBARD

L. R. WELCH

Selectmen of Lyman

BUDGET OF THE TOWN OF LYMAN
For Fiscal Year 1960

	1959	1960
Town Officers' Salaries	\$ 800.00	\$ 800.00
Town Officers' Expenses	700.00	700.00
Election and Registration	90.00	250.00
Expense of Town Hall	150.00	150.00
Police Department	35.00	35.00
Fire Department	100.00	250.00
Health Dept., Health Officer, District Nurse, Overseer	75.00	75.00
Blister Rust	100.00	100.00
Town Road Maintenance, Summer	2,250.00	2,250.00
Town Road Maintenance, Winter	2,250.00	2,250.00
General Expense of Highway Dept.	2,000.00	2,000.00
T. R. A. Town's Share	589.00	589.00
Libraries	20.00	20.00
Town Poor	1,000.00	800.00
Old Age Assistance	1,200.00	1,100.00
Memorial Day	10.00	10.00
Cemeteries	200.00	200.00
White Mts. Regional Ass'n.	37.94	37.99
Employee's Retirement and Social Security	200.00	250.00
Interest on Temporary Loans	225.00	250.00
Compensation, Tax Collector	125.00	150.00
Insurance	525.00	600.00

L. R. WELCH,
 ARCHIE BIRCH,
 DURWARD D. HUBBARD,
 Selectmen of Lyman

SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1959

Land and Buildings	(260)	\$334,804.00
Electric Plants	(4)	46,162.00
House Trailers Used as Dwellings	(2)	1,000.00
Stock in Trade		1,000.00
Boats and Launches		4,600.00
Horses	(25)	2,300.00
Cows	(157)	15,085.00
Other Neat Stock	(51)	3,735.00
Hogs	(1)	10.00
Fowls	(150)	30.00
Gasoline Pumps and Tanks	(2)	250.00
		\$408,976.00
Total Gross Valuation, before Exemptions Allowed		\$408,976.00
Less Soldiers' Exemptions		6,000.00
		\$402,976.00
Net Valuation on which Tax Rate is Computed		\$402,976.00
Set Valuation on Exempted growing wood and timber.		\$ 33,625.00

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 16, 1960

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, 1959, 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, 1958 — December 31, 1959

(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1958 and December 31, 1959, are presented in Exhibit A-1. As indicated therein the financial condition of the Town changed from a Net Debt of \$610.57 to a Surplus of \$1,363.64 in 1959.

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:

Decrease in Net Debt. (Increase In Surplus)

Net Budget Surplus	\$ 359.11
Note Paid	2,000.00
	<hr/>
	\$ 2,359.11

Increase in Net Debt (Decrease in Surplus)

Tax Liens Transferred to Tax Deeds	\$ 384.36
Increase in Accounts Payable	.54
	<hr/>
	\$ 384.90

Change in Financial Condition \$ 1,974.21

**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, 1959, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a revenue surplus of \$506.26, less a net overdraft of appropriations of \$147.15, resulted in a net budget surplus of \$359.11.

Summary of Receipts and Expenditures

(Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1959, 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, 1959, 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. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

Current Surplus:

Inasmuch as there were no outstanding notes or bonds on December 31, 1959, the surplus of \$1,363.64, as heretofore referred to, represented the current surplus of the Town on that date.

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**

JOSEPH W. BOUDREAU, Auditor
 O. MAURICE OLESON, Auditor

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 16, 1960

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, 1959. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1959, 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**

Joseph W. Boudreau, Auditor
O. Maurice Oleson, Auditor

EXHIBIT A-1

Town of Lyman Comparative Balance

Assets	Dec. 31, 1958	Dec. 31, 1959
Cash:	(Revised)	
In hands of Treas.	\$5,024.22	\$6,606.45
In hands of Town Clerk	8.04	8.04
	\$5,032.26	\$6,614.49
Due from the State of New Hampshire:		
Bounties		82.00
Unredeemed Taxes:		
Levy of 1959	\$	\$1,652.74
Levy of 1958	1,649.68	656.21
Levy of 1957	634.58	
Levy of 1956	351.33	
	2,635.59	2,308.95
Uncollected Taxes:		
Levy of 1959	\$	\$1,104.83
Levy of 1958	211.10	194.89
Levy of 1957	109.88	12.38
Levy of 1956	6.00	2.00
Levy of 1955	4.00	2.00
State Head Taxes:		
Levy of 1959	\$	\$ 80.00
Levy of 1958	70.00	20.00
Levy of 1957	20.00	10.00
Levy of 1956	15.00	5.00
Levy of 1955	5.00	
	440.98	1,431.10
Total Assets	\$8,108.83	\$10,436.54
Net Debt	610.57	
Grand Total	\$8,719.40	\$10,436.54

Sheets **As of Dec. 31, 1958 and Dec. 31, 1959**

Liabilities	Dec. 31, 1958 (Revised)	Dec. 31, 1959
Accounts Payable		
Social Security	\$ 79.25	\$ 111.08
Withholding Tax	59.70	28.40
	\$ 138.95	\$ 139.48
Due Town Official:		
Tax Collector	3.00	3.00
Due State of N.H.:		
State Head Taxes and Penalties:		
Uncollected	70.00	80.00
Coll., not remitted	148.00	82.00
Yield Taxes:		
Uncollected	12.90	124.71
Coll., not remitted	172.09	89.37
	402.99	376.08
Class V Highways:		696.43
Due School District:		
Balance of Appropriation	6,174.46	7,857.91
Short Term Note - Truck	2,000.00	
	\$8,719.40	\$9,072.90
Total Liabilities		
Surplus		1,363.64
Grand Total	\$8,719.40	\$10,436.54

EXHIBIT A-2**TOWN OF LYMAN****Analysis of Change in Financial Condition**

Fiscal Year Ended December 31, 1959

Net Debt, December 31, 1958	610.57	
Surplus, December 31, 1959	\$1,363.64	
		<hr/>
Change in Financial Condition		\$1,974.21

Factors Affecting Change in Financial Condition

Decreases in Net Debt: (Increases in Surplus)

Net Budget Surplus	\$ 359.11	
Note Paid	2,000.00	
		<hr/>
		\$2,359.11

Increase in Net Debt (Decrease in Surplus)

Tax Liens Transferred to Tax Deeds	384.36	
Increase in Accounts Payable	.54	
		<hr/>
		384.90
		<hr/>
Change in Financial Condition		\$1,974.21

EXHIBIT A-3

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1959.

	Forwarded From 1958	Appro- priations	Receipts and Reim- bursements	Total Amount Available	Expendi- tures	Balances Unexpended	Overdrafts	Assets	Carried to 1960 Liabilities
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Officers' Salaries		800.00		800.00	782.00	18.00			
Town Officers' Expenses		700.00		700.00	799.72		99.72		
Election & Registration		90.00		90.00	83.37	6.63			
Town Hall & Other Town Buildings		150.00		150.00	40.90	109.10			
Police Department					30.00		30.00		
Fire Department		100.00	70.55	170.55	483.59		313.04		
Bliстер Rust		100.00	1.00	101.00	100.00	1.00			
Insurance		525.00	11.00	536.00	574.37		38.37		
Health Department		25.00		25.00	35.00		10.00		
Town Road Aid		589.00		589.00	589.00				
Town Maintenance - Summer		2,250.00		2,250.00	1,844.21	405.79			
- Winter		2,250.00		2,250.00	3,949.81				
General Expenses of Highway Dept.		2,000.00	120.91	2,120.91	1,332.60	788.31			
Class V Highways			2,541.76	2,541.76	1,845.33				696.43
Libraries		20.00		20.00	40.00		20.00		
Old Age Assistance		1,200.00		1,200.00	970.71	229.29			
Town Poor		1,000.00		1,000.00	695.20	304.80			

Cont. on page 16

Memorial Day	10.00	10.00	10.00	
Cemeteries	200.00	200.00	107.85	92.15
Advertising & Regional	37.94	37.94	37.94	
Social Security & Retirement	200.00	200.00	152.89	47.11
New Construction - Bridges	500.00	500.00	365.78	134.22
Principal of Debt	2,000.00	2,000.00	2,000.00	
Interest	225.00	225.00	300.13	75.13
County Tax	659.57	659.97	659.97	.40

School District:

1958-59 Appropriation	\$ 6,174.46	6,174.46	6,174.46	
1959-60 Appropriation	11,857.91	11,857.91	4,000.00	7,857.91
Overlay, Discounts and Abatements	402.71	402.71	399.79	2.92
Temporary Loans		8,000.00	8,000.00	
Bounties			82.00	82.00

\$ 6,174.46 \$27,892.13 \$10,745.22 \$44,811.81 \$36,486.62 \$ 2,139.32 \$ 2,286.47 82.00 \$ 8,554.34

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

Fiscal Year Ended December 31, 1959

	Revenues			
	Estimated	Actual	Excess	Deficit
Interest on Taxes	\$ 150.00	\$ 257.16	\$ 107.16	\$
Interest and Dividends Tax	39.70	39.70		
Savings Bank Tax	6.94	6.94		
Revenue from Yield Tax Sources	1,300.00	987.45		312.55
Dog Licenses	134.00	131.30		2.70
Rent of Town Property and Equipment	200.00	527.83	327.83	
Motor Vehicle Permit Fees	1,100.00	1,381.08	281.08	
Sale of Tax Deeded Property	800.00	812.04	12.04	
State Head Tax Commission	40.00	56.75	16.75	
Added Taxes		164.65	164.65	
Taxes Committed Under Budgetary Requirements	106.51			106.51
Revenue From Yield Tax Sources (1958)		18.51	18.51	
	\$3,877.15	4,383.41	928.02	421.76

Budget Summary

Actual Revenues	\$4,383.41	
Estimated Revenues	3,877.15	
Revenue Surplus		\$ 506.26
Overdrafts of Appropriations	\$ 2,286.47	
Unexpended Balances of Appropriations	2,139.32	
Net Overdraft of Appropriations		\$ 147.15
Net Budget Surplus		\$ 359.11

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

Levy of 1959

Property Taxes	\$ 23,258.04	
Poll Taxes	146.11	
Yield Taxes	512.67	
State Head Taxes	420.00	
	<hr/>	\$ 24,336.82

Prior Year's Levy:

Property Taxes	\$ 96.36	
Poll Taxes	22.00	
Yield Taxes	23.56	
State Head Taxes	85.00	
	<hr/>	226.92

Redemptions from Tax Sales		1,687.93
Interest		257.16
State Head Tax Penalties		15.50
		<hr/>
		\$ 26,524.33

From State of New Hampshire:

Interest & Dividends Tax	39.70	
Savings Bank Tax	6.94	
Road Toll Refund	120.91	
Class V Highways	2,541.76	
Rental of Town Equipment	527.83	
Forest Fires	70.55	
Blister Rust	1.00	
	<hr/>	\$ 3,308.69

and Expenditures Fiscal Year Ended Dec. 31, 1959

Expenditures

General Government:

Town Officers' Salaries	\$	782.00	
Town Officers' Expenses		799.72	
Election & Registration		83.37	
Town Hall & Other Town Bldgs.		40.90	
		<u> </u>	\$ 1,705.99

Protection of Persons and Property:

Police Department	\$	30.00	
Fire Department		483.59	
Blister Rust		100.00	
Bounties		82.00	
Insurance		574.37	
		<u> </u>	\$ 1,269.96

Health & Sanitation

Health Dept. Including Hospitals	\$	35.00
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Highways and Bridges:

Town Road Aid	\$	589.00	
Town Maintenance:			
Summer	\$	1,844.21	
Winter		3,949.81	
		<u> </u>	5,794.02
General Expenses of Highway			1,332.60
Class V Highways			1,845.33
		<u> </u>	\$ 9,560.95

Libraries			40.00
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Public Welfare:

Old Age Assistance	\$	970.71	
Town Poor		695.20	
		<u> </u>	\$ 1,665.91

Public Service Enterprises:

Cemeteries			107.85
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Receipts (Continued)**Appropriation Credits:**

Insurance		11.00
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From Local Sources, Except Taxes:

Dog Licenses		131.30
Motor Vehicle Permits	\$ 1,381.08	
	<hr/>	\$ 1,512.38

Receipts Other Than Current Revenue:

Temporary Loans	\$ 8,000.00	
Sale of Tax Deeded Property		812.04
	<hr/>	\$ 8,812.04

Total Receipts from all Sources		<hr/>	\$ 40,168.44
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Balance, January 1, 1959			5,024.22
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Grand Total		<hr/>	\$ 45,192.66
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Expenditures (Continued)**Patriotic Purposes:**

Memorial Day	\$	10.00
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Unclassified:

Taxes Bought by Town	\$	1,802.53
Advertising & Regional Associations		37.94
Social Security and Retirement		152.89
	-----	\$ 1,993.36

Interest:

Paid on Temporary Loans	\$	202.63
Paid on Short Term Loans		97.50
	-----	\$ 300.13

Outlay for New Construction and Improvements:

New Construction - Bridges	365.78
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Indebtedness:

Payments on Temporary Loans	8,000.00
Payments on Short Term Loans	2,000.00

	\$ 10,000.00

Payments to Other Governmental Divisions:

State Head Taxes, Penalties Paid to
State Treasurer:

1958 Account	\$	214.25
1959 Account		310.50
	-----	\$ 524.75

County Tax	659.97
------------	--------

School District:

1958-59 Appropriation	\$6,174.46
1959-60 Appropriation	4,000.00

	10,174.46

Bond & Debt Retirement (Yield Tax)	172.10

	\$ 11,531.28

Total Expenditures for All Purposes	\$ 38,586.21
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Balance, December 31, 1959	6,606.45

Grand Total	\$ 45,192.66
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EXHIBIT B-2

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

Fiscal Year Ended December 31, 1959

Balance, January 1, 1959	\$ 5,024.22	
Receipts during year	40,168.44	
	\$ 45,192.66	
Expenditures during year	38,586.21	
	\$ 6,606.45	\$ 6,606.45

Proof of Treasurer's Balance

Balance in Lisbon Savings Bank & Trust Co., as per Statement dated December 31, 1959	\$ 6,696.26	
Less: Outstanding Checks	384.22	
	\$ 6,312.04	
Add: Deposits Credited:		
January 4, 1960	\$ 84.13	
January 5, 1960	208.02	
	292.15	
	\$ 6,604.19	
Add: Cash on Hand:		
December 31, 1959	2.26	
	\$ 6,606.45	\$ 6,606.45
Reconciled Balance, December 31, 1959		

EXHIBIT C-1
Town of Lyman

Summary of Warrants

Fiscal Year Ended December 31, 1959

Debits	1959	1958	Levies of:		1953
			1957	1956	
Uncollected Taxes, January 1, 1959:					
Property Taxes		113.73	99.00		
Poll Taxes		20.00	8.00	6.00	4.00
Yield Taxes		77.37	2.88		
Taxes Committed to Collector:					
Property Taxes	23,834.98				
Poll Taxes	180.00				
Yield Taxes	1,184.93				
Added Taxes:					
Property Taxes	162.65				
Poll Taxes		2.00			
Yield Taxes		22.21			
Interest Collected	83.08		11.39		
	\$25,445.64	\$235.31	\$121.27	\$ 6.00	\$ 4.00
Credits					
Remittances to Treasurer:					
A/c Property Taxes	\$23,258.04	\$ 2.86	\$ 93.50	\$ 4.00	\$ 2.00
A/c Poll Taxes	146.11	12.00	4.00		
A/c Yield Taxes	512.67	23.56			
A/c Interest	83.08		11.39		
Discounts Allowed	325.11				
Abatements Allowed:					
Property Taxes	11.80				
Poll Taxes	4.00	2.00			
Uncollected Taxes, December 31, 1959:					
Property Taxes	402.68	110.87	5.50		
Poll Taxes	29.89	8.00	4.00	2.00	2.00
Yield Taxes	672.26	76.02	2.88		
	\$25,445.64	\$235.31	\$121.27	\$ 6.00	\$ 4.00

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

Fiscal Year Ended December 31, 1959

Debits	1959	1958	Levies of:		1955
			1957	1956	
Uncollected Head Taxes, January 1, 1959	\$	\$ 70.00	\$ 20.00	\$ 15.00	\$ 5.00
Head Taxes Committed to Collector	510.00				
Added during Year	5.00	10.00			
Penalties Collected	7.00	6.00	1.00	1.00	.50
	<hr/>				
	\$ 522.00	\$ 86.00	\$ 21.00	\$ 16.00	\$ 5.50
Credits					
Remittances to Treasurer					
A/c Head Taxes	\$ 420.00	\$ 60.00	\$ 10.00	10.00	5.00
A/c Penalties	7.00	6.00	1.00	1.00	.50
Abatements Allowed	15.00			5.00	
Uncollected Head Taxes, December 31, 1959	80.00	20.00	10.00	5.00	
	<hr/>				
	\$ 522.00	\$ 86.00	\$ 21.00	\$ 16.00	\$ 5.50

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

Fiscal Year Ended December 31, 1959

Debits	1959	1958	Levies of:	
			1957	1956
Unredeemed Taxes, January 1, 1959		\$1,649.68	\$ 634.58	\$ 351.33
Tax Sale, Dec. 29, 59	\$1,802.53			
Interest After Sale		12.16	84.76	65.77
	<hr/>			
	\$1,802.53	\$1,661.84	\$ 719.34	\$ 417.10
Credits				
Remittances to Treasurer:				
A/c Redemptions	\$ 98.61	\$ 827.43	\$ 511.20	\$ 250.69
A/c Interest		12.16	84.76	65.77
Abatements	51.18	5.70		
Deeded to Town		160.34	123.38	100.64
Unredeemed Taxes, December 31, 1959	1,652.74	656.21		
	<hr/>			
	\$1,802.53	\$1,661.84	\$ 719.34	\$ 417.10

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

Fiscal Year Ended December 31, 1959

Debits

Cash on hand, Jan. 1, 1959	\$	8.04	
Motor Vehicle Permits Issued:			
1958 Nos. 194862-194866	\$	12.50	
1959 Nos. 194701-194856		1,368.58	
		<u>1,381.08</u>	
Dog Licenses Issued:			
55 at \$2.00	\$	110.00	
6 at \$5.00		30.00	
		<u>140.00</u>	
Less: Fees Retained 61 at \$.20		12.20	
		<u>127.80</u>	
Penalties Collected		3.50	
		<u>1,520.42</u>	

Credits**Remittances to Treasurer:**

A/c Motor Vehicle Permits	\$1,381.08
A/c Dog Licenses	127.80
A/c Penalties	3.50
	<u>\$1,512.38</u>

Add:

Cash on Hand, Dec. 31, 1959	8.04
	<u>1,520.42</u>

EXHIBIT E

Cemetery Trust Funds

Statement of Principal, Income and Investments

Fiscal Year Ended December 31, 1959

Fund	Amount of Prin.	Balance Jan.1,59	Income During Year	Expended During Year	Balance Dec.31,59	Bal. of Prin. and Income Dec.31,59
Ellen Thornton	\$ 200.00	\$ 40.22	\$ 7.25	\$	\$ 47.47	\$ 247.47
Albert Dow	100.00	25.33	3.76	2.00	27.09	127.09
Candis Miner	200.00	65.29	7.97	2.50	70.76	270.76
H. H. Porter	150.00	28.18	5.34	2.00	31.52	181.52
J. E Richardson	200.00	73.72	4.10	3.00	74.82	274.82
	\$ 850.00	\$ 232.74	\$ 28.42	\$ 9.50	\$ 251.66	\$1,101.66

Investments:

Lisbon Savings Bank & Trust Company:

A/c Thornton	Pass Book No. 7855	\$ 247.47
A/c Dow	7716	127.09
A/c Miner	6502	270.76
A/c Porter	8929	181.52
A/c Richardson	6833	274.82

\$1,101.66

EXHIBIT F

Town Officers' Surety Bonds 1959

	Number	Amount	Term Beginning
Town Clerk:			
Bessie A. Patten			
Travelers Indemnity Co.	753063	\$1,000.00	3-10-59
Town Treasurer:			
Bessie A. Patten			
Travelers Indemnity Co.	753098	\$4,100.00	3-10-59
Tax Collector:			
William H. Stephens, Jr.			
Travelers Indemnity Co.	753067	\$4,100.00	3-10-59
Road Agent:			
Bernard Santy			
Travelers Indemnity Co.	753085	\$ 500.00	3-10-59
Trustees of Trust Funds			
Mildred Presby			
New Hampshire Fire Ins. Co.	N13395	\$1,000.00	3-10-59
Stella Meserve			
New Hampshire Fire Ins. Co.	N13390	\$1,000.00	3-10-59
Marion Hubbard			
New Hampshire Fire Ins. Co.	N13396	\$1,000.00	3-10-59

ANNUAL REPORT
of the
LYMAN SCHOOL DISTRICT

DISTRICT OFFICERS

School Board

Mrs. Virginia Fenoff, Ch. (Resigned)	Term Expires 1960
Mrs. Juanita Hubbard, Ch. (Appointed)	Term Expires 1960
Mr. Albert Santy	Term Expires 1961
Mrs. Kathleen Locke,	Term Expires 1962

Other District Officers

Mrs. Clara Birch	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 1-5
Miss Gloria Washburn	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 nineteenth day of March, 1960, 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 see if the District will authorize the School Board to make application for, and to receive, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State Agencies.
10. To transact any other business that may legally come before this meeting.

JUANITA HUBBARD
ALBERT SANTY
KATHLEEN LOCKE
School Board

BUDGET FOR SCHOOL DISTRICT OF LYMAN 1960-1961

	Paid Out 1958-59	Budget 1959-60	Paid Out to Jan 1, '60	Proposed Budget 1960-61
Administration				
1. Salaries of District Officers	\$ 103.13	\$ 100.00	\$	\$ 105.00
2. Supt. Salary (Local Share)	99.66	110.00		120.00
3. Tax for Statewide Supervision	86.00	86.00		86.00
4. Salaries of Other Adm. Personnel	86.17	95.00	86.66	100.00
5. Supplies and Expenses	132.15	150.00	196.84	150.00
Instruction				
6. Teacher's Salary	2,928.40	3,100.00	993.92	3,100.00
7. Books and Other Instr. Aids	215.53	120.00	38.76	120.00
8. Scholars' Supplies	94.90	120.00	16.34	120.00
10. Supplies and Other Expenses	4.87	10.00		10.00
Operation of School Plant				
11. Salaries of Janitors	615.15	615.00	234.00	615.00
12. Fuel or Heat	340.49	350.00	16.50	350.00
13. Water, Light, Supplies and Exp.	95.60	175.00	134.07	75.00
Maintenance of School Plant				
14. Repairs and Replacements	198.13	50.00	223.08	50.00
Auxiliary Activities				
15. Health Supervision	86.96	85.00	65.50	90.00
16. Transportation	2,360.60	2,600.00	1,104.00	2,880.00
17. Tuition	3,968.65	5,200.00	1,775.20	6,185.00
18. Special Activities and Funds		20.00		
Fixed Charges				
19. Retirement and Social Security	200.44	225.00	66.04	225.00
20. Insurance, Treas. Bond and Exp.	5.00	5.00	10.00	185.00
Capital Outlay				
22. Additions & Improvement to Bldgs.	156.55			
23. New Equipment	12.79	25.00		25.00
24. Contingency Fund		200.00		200.00
TOTAL	\$11,791.17	\$13,441.00	\$4,960.91	\$14,791.00

SCHOOL BOARD'S ESTIMATE 1960-1961

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, 1960.

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

\$14,791.00

Estimated Income of the District

Balance June 30, 1960	\$ 600.00
State Aid	850.00
Tuition	450.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$14,791.00 for the school year 1960-1961.

JUANITA HUBBARD

ALBERT SANTY

KATHLEEN LOCKE

School Board

Recommended Motion:

Moved that the School District raise and appropriate \$14,791.00 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, 1958 to June 30, 1959

RECEIPTS

Cash on hand, July 1, 1958	\$ 1,458.28	
State Aid: Foundation Aid	1,118.26	
Local Taxation:		
Current Appropriation	9,174.46	
Other Sources: Tuition	400.00	
	—————	\$ 12,151.00

PAYMENTS

Orders of the School Board	\$ 11,791.17	
Cash on hand at End of Year (June 30, 1959)	359.83	
	—————	\$ 12,151.00

July 1, 1959 to January 1, 1960

RECEIPTS

Cash on hand, July 1, 1959	\$ 359.83	
Current Appropriation	4,000.00	
State Aid	858.06	
	—————	\$ 5,217.89

PAYMENTS

Orders of the School Board	\$ 4,960.91	
Cash on hand at January 1, 1960	256.98	
	—————	\$ 5,217.89

BALANCE SHEET**June 30, 1959****Assets**

Cash on Hand June 30, 1959	\$ 359.83
	————— \$ 359.83

Liabilities

Accounts Owed by District:	
Treasurer, State of N. H., Soc. Sec.	\$ 34.80
Excess of Assets over Liabilities	325.03
	————— \$ 359.83

STATISTICAL TABLE 1958-1959

SCHOOL	Lyman
TOTAL ENROLLMENT	27
TOTAL AVERAGE ATTENDANCE	24.57
TOTAL AVERAGE ABSENCE	2.33
PERCENT OF ATTENDANCE	91.34
AVERAGE TARDINESS	.33

ROLL OF PERFECT ATTENDANCE

None

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1959

Cash on hand July 1, 1958	\$ 1,458.28
Received from Selectmen:	
Current Appropriation	\$ 9,174.46
Received from State Treasurer:	
State Aid	1,118.26
Received from Tuitions	400.00
Received from all Other Sources:	
Total Receipts	\$ 10,692.72
Total Amount Available for Fiscal Year	\$ 12,151.00
Less School Board Orders Paid	11,791.17
Balance on Hand, June 30, 1959	\$ 359.83

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, 1959 and find them correct in all respects.

BESSIE PATTEN,

Auditor

SUPERINTENDENT'S REPORT

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

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

The total enrollment in your school last year was 27. The average membership was 26.9 and the percent of attendance was 91.34.

There were 11 elementary and 5 high school pupils attending in Lisbon, one high school pupil at Littleton High for eight weeks and one pupil attending St. Johnsbury Academy.

Under the Foster Child Law Lyman paid tuition for one high school pupil who attended Orford High School and received tuition for two elementary pupils from Lebanon School District. One of these pupils attended school in Lisbon and the tuition received was a reimbursement of tuition paid to Lisbon Special School District.

The present enrollment is as follows: 29 pupils in Grades 1-5, 11 pupils in Grades 6 through 8 at Lisbon and 6 pupils in the high school. One pupil attended St. Johnsbury Academy while living in Lyman for a short time.

This year Lyman will receive tuition for two foster children and pay tuition for one child enrolled at Orford High School.

In June, Linda Clough and Ronald Hubbard will be graduated from Lisbon High School.

Mrs. Clara Birch completes her 12th year as teacher at Lyman School. Lyman is very fortunate to have an able teacher residing in the community. Mrs. Birch understands the children's educational problems and deals with them well.

Although the Board was unable to start the desk replacement program last year they hope to do so this year. A new supply of water was found and there now seems to be enough for our needs.

Tuition rates show a moderate increase. Next year the high school rate is \$360 and the elementary rate is \$235. We also expect several more tuition pupils. Your Board has worked hard on the budget. It is pared to a minimum and well in line with the budgets of neighboring communities.

A word of appreciation to your School Board. Meetings are held as needed and the interests of your children are well cared for.

Respectfully submitted,
RONALD A. PERHAM
 Superintendent of Schools

**LYMAN SCHOOL DISTRICT
EXPENDITURES 1958-1959**

Administration

1. Salaries of District Officers		
Kathleen Locke, Chairman, School Board	\$ 29.32	
Virginia Fenoff, School Board	26.39	
Albert Santy, School Board	23.46	
Myrtle Stephens, Treasurer	12.71	
Bessie Patten, Auditor	2.93	
Clara Birch, Moderator	1.47	
Mildred Presby, Clerk	1.47	
Treasurer, State of N. H., Soc. Sec.	5.38	
		\$103.13
2. Superintendent's Salary		
Treasurer, Supervisory Union #34		99.66
3. Tax for Statewide Supervision		
Treasurer, State of N. H.		86.00
4. Salaries of Other Administrative Personnel		
Albert Santy, Truant Officer	4.89	
Virginia Fenoff, Census	2.44	
Treasurer, Supervisory Union #34	78.84	
		86.17
5. Supplies & Expenses		
N. H. School Boards Association, dues	5.00	
Myrtle Stephens, supplies	5.98	
Harrison Publishing House, annual reports	45.00	
Treasurer, Supervisory Union #34	76.17	
		132.15

Instruction

6. Teachers' Salaries		
Clara Birch	2,273.40	
Collector of Internal Revenue	426.05	
Treasurer, State of N. H., Soc. Sec.	49.08	
N. H. Teachers Retirement	131.00	
Hildred Hackett	48.87	
		2,928.40

7. Books		
American Book Co.	17.93	
McCormick Mathers	12.50	
World Book Co.	31.71	
Arlo Publishing Co.	6.20	
Follett Publishing Co.	5.30	
Scott, Foresman & Co.	73.80	
Clara Birch, books at Convention	3.20	
American Education Publications	13.50	
The Steck Co.	10.06	
Harr-Wagner Publishing Co.	2.61	
Allyn & Bacon	24.71	
The Economy Co.	6.82	
Chas. E. Merrill Co.	6.20	
Chas. Scribner's Sons	.99	
		215.53
8. Scholars' Supplies		
The Peck Co.	4.69	
Lisbon Special School District, misc. supplies	8.62	
J. L. Hammett Co.	81.59	
		94.90
10. Supplies & Other Expenses		
J. L. Hammett Co., flag		4.87
Operation of School Plant		
11. Janitor's Salary		
Fred Santy	600.39	
Treasurer, State of N. H., Soc. Sec.	14.76	
		615.15
12. Fuel or Heat		
Fred Santy, dry wood	16.50	
Wirthmore Stores, coal	323.99	
		340.49
13. Water, Light, Supplies		
Public Service Co. of N. H.	42.41	
Charles Jennings, supplies	5.82	
Fred Santy, drawing water	38.12	
Gowing & Chamberlin, thawing water	9.25	
		95.60
Maintenance of School Plant		
14. Repairs & Replacements		
Florence Merchant, cleaning	12.00	
Wirthmore Stores, lumber	75.53	

William Stephens, labor	82.84	
Gowing & Chamberlin, repairs	27.76	
		<u>198.13</u>

Auxiliary Activities

15. Health		
Lisbon District Nursing Association	50.00	
E. B. McGregor, M.D., examinations	17.00	
Lisbon Special School District, unicaps	18.00	
Family Drug Store, first aid supplies	1.96	
		<u>86.96</u>
16. Transportation		
Clara Birch	537.00	
Harvey Locke	1,823.60	
		<u>2,360.60</u>
17. Tuition		
Orford School District	367.00	
Lisbon Special School District	3,277.15	
St. Johnsbury Academy	262.50	
Union School District of Littleton	62.00	
		<u>3,968.65</u>

Fixed Charges

19. Retirement		
Treasurer, State of N. H., Soc. Sec. for teachers	29.48	
N. H. Dept. Public Welfare	2.00	
Treasurer, State of N. H., Soc. Sec. for custodian	14.79	
N. H. Teachers Retirement	146.74	
Treasurer, Supervisory Union #34, Supt. Ret.	7.43	
		<u>200.44</u>
20. Insurance		
Merrill's Insurance Agency, Treas. Bond		5.00

Capital Outlay

22. Additions & Improvements		
William Stephens, installing fire exit		156.55
23. New Equipment		
Sears, Roebuck & Co., cot, pad & pillow		12.79
		<u>\$11,791.17</u>

TOTAL

SUPERVISORY UNION NO. 34

REPORT OF SUPERINTENDENT'S SALARY

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire, requires that school district annual reports show the total amount paid to the superintendent.

One-half of the supervisory union expenses is prorated among the several school districts of the union on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30th. The Superintendent of Supervisory Union #34 during 1958-59 received a salary of \$7,600.00 which was made up as follows: \$4,250.00 paid by the State Department of Education from the per capita tax and \$3,350.00 prorated among the several school districts. Allowance of \$1,100.00 for travel within the Union was also prorated as stated above.

The table below shows the proration of salary and travel charged to each school district.

<i>District</i>	<i>Salary</i>	<i>Travel</i>
Benton	\$ 40.87	\$ 13.42
Easton	46.73	15.34
Franconia	505.35	165.93
Landaff	84.59	27.77
Lincoln	1,166.97	383.19
Lisbon Special	992.94	326.04
Lisbon Town	261.80	85.97
Lyman	99.66	32.73
Sugar Hill	151.09	49.61
	\$3,350.00	\$1,100.00

RONALD A. PERHAM

Superintendent of Schools

MARRIAGES — 1959

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
June 20th Woodsville	Richard Jeddy McPherson Robertta Alice Taylor	Lyman, N. H. North Haverhill, N. H.	26 19	Shoeshop Shoeshop	John McPherson Eleanora Hughes Summer Taylor Alice Mudgett	Seven A. Lauren Methodist Minister Haverhill, N. H.
August 23 Monroe, N. H.	Clarence Ellsworth Hubbard Patricia Helen Ward Philip Robert Poore	Lyman, N. H. Monroe, N. H. Lyman, N. H.	29 18 18	Farmer Bookkeeper	Clarence E. Hubbard Annie E. Champany Robert Linfield Ward	Ralph L. Sabine Minister Monroe, N. H.
Oct. 3rd Wells River, Vt.	Evelyn Carbee	Woodsville, N. H.	20		Robert Poore Louise Sylvester William Carbee Leila Gabarie	Rev. Joseph Lorden Catholic Priest Bradford, Vt.
Nov. 25th St. Johnsbury, Vt.	Ronald Theron Aldrich Loma Faye Sherman Carroll Conway Nihan	Lyman, N. H. Littleton, N. H. Bath, N. H.	19 18 56	Shoeshop Shoeshop Farmer	Theron Aldrich Minnie Parker Glen Sherman David Patrick Nihan Nora Conway Samuel Gilman Sargent Nancy Jane Leache	Frederick C. Henett Clergyman St. Johnsbury, Vt. Rev. Lionel Boulay Catholic Priest Woodsville, N. H.
Dec. 4th Woodsville, N. H.	Doris Sargent Richards	Lyman, N. H.	48	Housewife		
Dec. 15th Wells River, Vt.	Donald Locke Barbara Chase	Lyman, N. H. Bath, N. H.	26 16	Farming	Harvey Locke Kathleen Somers Homer Chase Dorothy Prescott	Lewis Chamberlin Justice of the Peace Wells River, Vt.

BIRTHS — 1959

Date of Birth and Name of Child	Sex	No. of Child	Name of Father	Name of Mother	Parents' Residence	Birthplace of Father	Birthplace of Mother
Sept. 4th Sheila Marie Santy	F	5th	Bernard Robert Santy	Mary Louise Woolson	Lyman, N. H.	Lyman, N. H.	Bath, N. H.
Sept. 29th Sally Ann Labbay	F	2nd	Leonard Arthur Alfred Labbay	Barbara Jean Locke	Lyman, N. H.	Parsumpsic, Vt.	Albany, Vt.
Oct. 5th Cynthia Alice Towle	F	1st	George Allen Towle	Margaret Susie Richards	Lyman, N. H.	Bath, N. H.	Woodsville, N. H.

DEATHS — 1959

Date and Place of Death	Name of Deceased	Age	Place of Birth	Sex	Married, Single or Widowed	Occupation	Name of Father	Name of Mother
Feb. 6 Laconia State School	Carlyle C. Smith	31	Laconia, N. H.	M	S	None	Gilbert J. Smith	Katherine Salway
April 1 Littleton Hospital	Edward J. Henderson	63	Littleton, N. H.	M	M	Laborer	Robert Henderson	Lillian Coates
Oct. 7 Lyman, N. H.	George Cobleigh Clough	65	Lyman, N. H.	M	M	Carpenter	James Clough	Sadie Cobleigh
Oct. 26 Littleton, N. H.	Allen Barber Stevens	100 yrs. 11 mos., 17 days	Littleton, N. H.	M	W	Retired	William D. Stevens	Lydia Ann Barber

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

BESSIE A. PATTEN, Lyman Town Clerk

