

# ANNUAL REPORT

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



Year ending December 31, 1961



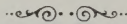


TOWN OF LYMAN, NEW HAMPSHIRE

ANNUAL REPORT

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1961



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352.07  
L97  
1961

## LYMAN TOWN OFFICERS

**Fiscal Year 1961**

### **Moderator**

William H. Stephens, Jr.

### **Town Clerk and Treasurer**

Clara K. Birch      Vera K. Welch, ~~Asst.~~ Treas.

### **Selectmen**

L. R. Welch      Archie Birch      Durward D. Hubbard

### **Tax Collector**

William H. Stephens, Jr.

### **Supervisors of the Checklist**

Myrtle Stephens      Kathleen Locke      Dorothy Richards

### **Trustees of Trust Funds**

Marion Hubbard      Mildred Presby      Loretta Locke

### **Overseer of the Poor**

L. R. Welch

### **Library Trustees**

Loretta Locke      Mary W. Santy

### **Police Officer**

Irwin Hood

### **Dog Police**

Irwin Hood

### **Highway Agent**

Myron Aldrich

### **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 13th day of March, 1962, 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 5.** To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of five hundred seventy-nine dollars and sixteen cents (\$579.16) 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 as compensation for the tax collector, 1% of the taxes collected, and raise and appropriate the necessary money for the same.

**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 fifty-five dollars and thirty-five cents (\$55.35) 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 raise and appropriate 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 hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

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

Given under our hands and seals, this 13th day of February, one thousand nine hundred and sixty-two.

L. R. WELCH

ARCHIE BIRCH

DURWARD D. HUBBARD

Selectmen of Lyman

# BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1962

	1961	1962
Town Officers' Salaries	\$ 800.00	\$ 800.00
Town Officers' Expenses	700.00	700.00
Election and Registration	150.00	200.00
Expense of Town Hall	150.00	150.00
Police Department	30.00	30.00
Fire Department	250.00	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	582.25	
Libraries	20.00	20.00
Town Poor	1,000.00	1,000.00
Old Age Assistance	1,100.00	1,100.00
Memorial Day	10.00	10.00
Cemeteries	200.00	200.00
White Mts. Regional Ass'n.	35.50	55.35
Employee's Retirement and Social Security	250.00	250.00
Interest on Temporary Loans	250.00	200.00
Compensation, Tax Collector	150.00	300.00
Insurance	600.00	600.00

L. R. WELCH,  
ARCHIE BIRCH,  
DURWARD D. HUBBARD,

Selectmen of Lyman



## SUMMARY INVENTORY OF VALUATION

### Town of Lyman for 1961

Land and Buildings	(282)	\$365,309.00
Electric Plants	(4)	48,974.00
Mature Wood and Timber		40.00
Stock in Trade		1,000.00
Boats and Launches	(36)	4,600.00
Horses, Asses & Mules	(28)	2,425.00
Cows	(199)	16,617.00
Other Neat Stock		2,875.00
Gasoline Pumps and Tanks	(2)	250.00
Total Gross Valuation, before Exemptions Allowed		<hr/> \$442,090.00
Less Soldiers' Exemptions		<hr/> 8,000.00
Net Valuation on which Tax Rate is Computed		<hr/> \$434,090.00
Set Valuation on Exempted growing wood and timber.		\$ 33,625.00

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

**Summary of Findings and Recommendations**

February 21, 1962

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, 1961, 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, 1960 — December 31, 1961**

**(Exhibit A-1)**

Comparative Balance Sheets as of December 31, 1960 and December 31, 1961, are presented in Exhibit A-1. As indicated therein, the Surplus increased from \$1,565.74 to \$4,168.26 during 1961.

**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	\$2,730.51
Increase in Cash in Hands of Town Clerk	1.85
Decrease in Tax Collector's Excess	
Remittance of Prior Year	4.00
	<hr/> \$ 2,736.36

### Decrease in Surplus

Adjustment of Yield Tax Due State	.48
Increase in Accounts Payable	\$ 94.36
Tax Deeds Taken by Town	39.00
	<hr/> 133.84
Net Increase	<hr/> \$ 2,602.52

## 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, 1961, are presented in Exhibits A-3 and A-4. As indicated by the budget summary Exhibit A-4 a net unexpended balance of appropriations of \$1,797.54, plus a revenue surplus of \$932.97, resulted in a net budget surplus of \$2,730.51.

## Summary of Receipts and Expenditures

### (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1961, 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, 1961 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, 1961, the surplus of \$4,168.26, 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**

O. MAURICE OLESON, Auditor  
LIONEL J. DeGRACE, Auditor

**DIVISION OF MUNICIPAL ACCOUNTING**

**STATE TAX COMMISSION**

**Concord, New Hampshire**

February 21, 1962

**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, 1961. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1961, 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, Auditor

Lionel J. DeGrace, Auditor

**EXHIBIT A-1**

Town of Lyman		Comparative Balance	
Assets	Dec. 31, 1960	Dec. 31, 1961	
Cash:			
In hands of Treas.	\$5,651.95	\$6,737.51	
In hands of Town Clerk		1.85	
		<hr/>	
		\$6,739.36	
Due from the State of New Hampshire:			
Bounties	388.00	119.50	
Unredeemed Taxes:			
Levy of 1961	\$	\$1,788.63	
Levy of 1960	1,870.91	563.71	
Levy of 1959	866.31	60.18	
Levy of 1958	16.52		
	<hr/>	<hr/>	
		2,753.74	2,412.52
Uncollected Taxes:			
Levy of 1961		\$ 330.45	
Levy of 1960	\$ 649.13	106.02	
Levy of 1959	106.30		
Levy of 1958	110.87	110.87	
State Head Taxes:			
Levy of 1961	\$	\$ 30.00	
Levy of 1960	50.00	5.00	
Levy of 1959	15.00		
	<hr/>	<hr/>	
		931.30	582.34
<hr/>			
Total Assets	\$ 9,724.99	\$ 9,853.72	
<hr/>			
Grand Total	\$ 9,724.99	\$ 9,853.72	



**Sheets**                      **As of Dec. 31, 1960 and Dec. 31, 1961**

<b>Liabilities</b>	<b>Dec. 31, 1960</b>	<b>Dec. 31, 1961</b>
<b>Accounts Payable:</b>		
Social Security	\$ 111.58	\$ 143.18
Withholding Tax	72.20	134.96
	<hr/>	<hr/>
	\$ 183.78	\$ 278.14
<b>Unexpended Balance of Appropriations:</b>		
New Construction - Bridges		500.00
<b>Due Town Official:</b>		
Tax Collector, Excess Remittance	4.00	
<b>Due State of N. H.:</b>		
<b>State Head Taxes and</b>		
<b>Penalties:</b>		
Uncollected	50.00	30.00
Coll., not remitted	116.50	171.50
<b>Yield Taxes:</b>		
Uncollected	59.66	20.68
Coll., not remitted	160.89	251.50
	<hr/>	<hr/>
	387.05	473.68
<b>Due School District:</b>		
Balance of Appropriation	7,584.42	4,433.64
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>\$8,159.25</b>	<b>\$5,685.46</b>
<b>Surplus</b>	<b>1,565.74</b>	<b>4,168.26</b>
	<hr/>	<hr/>
<b>Grand Total</b>	<b>\$ 9,724.99</b>	<b>\$ 9,853.72</b>

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

Fiscal Year Ended December 31, 1961

Surplus, December 31, 1961	\$ 4,168.26
Surplus, December 31, 1960	1,565.74
	<hr/>
Increase in Surplus	\$2,602.52

**Factors Affecting Change in Financial Condition**

Increases in Surplus:

Net Budget Surplus	\$2,730.51
Increase—	
Cash in Hands of Town Clerk	1.85
Decrease in	
Tax Collector's Excess	
Remittance of Prior Year	4.00
	<hr/>
	\$2,736.36

Decreases in Surplus:

Adjustment of	
Yield Tax due State	.48
Increase in Accounts Payable	94.36
Tax Deeds Taken by Town	39.00
	<hr/>
	133.84
	<hr/>
Net Increase	\$2,602.52

## AN APPEAL

### FROM YOUR FOREST FIRE WARDEN

In these days of constantly rising taxes and wages, any unnecessary expense is an added burden on everyone's pocketbook - yours and mine. Forest fires cost money and damage our valuable woodlands. Lightning sets some forest fires, but we have no control of lightning. Children cause many fires. Ninety-eight percent of our forest fires result from human carelessness - our carelessness. This, we - you - and I can do something about.

When we require you to obtain a permit for out-of-doors burning or forbid you to burn on days of high danger or set up regulations - hours, etc., governing the use of the town dump we are simply protecting yours and the town's interests.

The ever present threat of forest fires is the concern of all of us; the responsibility for preventing them is ours and the costs of extinguishing are ours. We can do something about this problem, by being aware of and alert to the danger and by cooperating with your warden.

Do the things that are required of you -

1. Follow the warden's directions.
2. Secure the required burning permit.
3. Keep your fires under control.
4. Completely extinguish your fires before leaving them.
5. See that your children are properly cautioned.

Everyone will benefit by it.

#### 1961 Fire Record

Number of fires    0                      Number of permits issued    27

Number of acres burned    0

Gerald Gross, District Fire Chief

Wm. H. Stephens, Jr., Forest Fire Warden





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

Fiscal Year Ended December 31, 1961

	Revenues			
	Estimated	Actual	Excess	Deficit
Interest on Taxes	\$ 200.00	\$ 279.39	\$ 79.39	\$
Savings Bank Tax	.31	.31		
Revenue from Yield Tax Sources	600.00	1,062.63	462.63	
Dog Licenses	125.00	167.50	42.50	
Rent of Town Property and Equipment	150.00	427.20	277.20	
Motor Vehicle Permit Fees	900.00	1,068.75	168.75	
Sale of Tax Deeded Property	125.00			125.00
Head Tax Commission		27.50	27.50	
	<hr/> \$2,100.31	<hr/> 3,033.28	<hr/> \$1,057.97	<hr/> \$125.00

**Budget Summary**

Unexpended Balances of Appropriations	\$ 2,313.74	
Overdrafts of Appropriations	516.20	
	<hr/>	
Net Unexpended Balance of Appropriations		\$1,797.54
Actual Revenues	\$ 3,033.28	
Estimated Revenues	2,100.31	
	<hr/>	
Revenue Surplus		\$ 932.97
		<hr/>
Net Budget Surplus		\$2,730.51

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

Property Taxes	\$ 28,206.15	
Poll Taxes	152.00	
Yield Taxes	1,151.05	
State Head Taxes	445.00	
	<hr/>	\$ 29,954.20

**Prior Years' Levies:**

Property Taxes	\$ 265.55	
Poll Taxes	8.00	
Yield Taxes	357.96	
State Head Taxes	30.00	
	<hr/>	661.51

Redemptions from Tax Sales	2,101.23
Interest	279.39
State Head Tax Penalties	14.50

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\$ 33,010.83

**From State of New Hampshire:**

Savings Bank Tax	.31	
Refund Blister Rust	4.00	
Road Toll	207.51	
Forest Fires	9.91	
Town Road Aid	1.53	
Rent of Town Equipment	408.20	
Class V Highways	3,051.53	
Bounties	638.00	
	<hr/>	\$ 4,320.99



**and Expenditures      Fiscal Year Ended Dec. 31, 1961****Expenditures****General Government:**

Town Officers' Salaries	\$	820.55	
Tax Collector's Salary		175.75	
Town Officers' Expenses		521.54	
Election & Registration		96.08	
Town Hall & Other Town Bldgs.		48.77	
		<hr/>	\$ 1,662.69

**Protection of Persons and Property:**

Police Department	\$	60.00	
Fire Department		168.81	
Blister Rust		100.00	
Insurance		641.82	
Bounties		369.50	
		<hr/>	\$ 1,340.13

**Health & Sanitation**

Health Dept. Including Hospital	\$	25.00
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**Highways and Bridges:**

Town Road Aid	\$	582.25	
Town Maintenance:			
Summer	\$	1,989.61	
Winter		2,272.50	
		<hr/>	4,262.11
General Expenses of Highway		2,063.23	
Class V Highways		3,352.89	
		<hr/>	\$ 10,260.48

**Public Welfare:**

Old Age Assistance	\$	1,169.77	
Town Poor		483.17	
		<hr/>	\$ 1,652.94

**Public Service Enterprises:**

Cemeteries		119.60
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# **Receipts** (Continued)

## **From Local Sources, Except Taxes:**

Dog Licenses	\$ 167.50	
Motor Vehicle Permits	1,068.75	
Temporary Loans	8,000.00	
Appropriation Credits (Social. Sec.)	14.47	
Rent of Grader	19.00	
	<hr/>	\$ 9,269.72

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<b>Total Receipts from all Sources</b>	<b>\$ 46,601.54</b>
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Balance, January 1, 1961	5,651.95
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<b>Grand Total</b>	<b>\$ 52,253.49</b>
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**Expenditures****(Continued)****Patriotic Purposes:**

Memorial Day	\$	10.00
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**Unclassified:**

Taxes Bought by Town	\$	1,799.01
Advertising & Regional Associations		35.50
Social Security and Retirement		73.78
Damages & Legal		25.00
Discounts, Abatements - Refunds		36.90
		<hr/>
	\$	1,970.19

**Interest:**

Paid on Temporary Loans	\$	164.25
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**Indebtedness:**

Payments on Temporary Loans		8,000.00
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**Payments to Other Governmental Divisions:**

State Head Taxes, Penalties		
1960 Account	\$	140.50
1961 Account		256.50
Bond & Debt		
Retirement (Yield Tax)		161.37
County Tax		1,167.91

**School District:**

1960-61 Appropriation	\$	7,584.42
1961-62 Appropriation		11,000.00
		<hr/>
		18,584.42
		<hr/>
	\$	20,310.70

<b>Total Expenditures for All Purposes</b>	\$	45,515.98
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Balance, December 31, 1961		6,737.51
		<hr/>

<b>Grand Total</b>	\$	52,253.49
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**EXHIBIT B-2**

**Summary of Receipts, Expenditures and  
Proof of Balance**

Fiscal Year Ended December 31, 1961

Balance, January 1, 1961	\$ 5,651.95	
Receipts during Period	46,601 54	
	<hr/>	
	\$ 52,253.49	
Expenditures during Period	45,515.98	
	<hr/>	
Balance, December 31, 1961		\$ 6,737.51

**Proof of Balance**

Balance in Lisbon Savings Bank & Trust Co., as per Statement dated December 28, 1961	\$ 5,151.98	
Add: Deposit Credited:		
January 2, 1962	\$ 1,696.81	
January 4, 1962	4,376.62	
January 4, 1962	19.94	
	<hr/>	
	6,093.37	
	<hr/>	
		\$ 11,245.35
Less: Outstanding Checks	4,507.84	
Reconciled Balance, December 31, 1961		\$ 6,737.51



**EXHIBIT C-1**  
**Town of Lyman**

**Summary of Warrants**

Fiscal Year Ended December 31, 1961

Debits	1961	Levies of:		
		1960	1959	1958
Uncollected Taxes, January 1, 1961:				
Property Taxes		\$ 277.17	\$ 100.30	\$ 110.87
Poll Taxes		14.00	6.00	
Yield Taxes		357.96		
Taxes Committed to Collector:				
Property Taxes	\$28,649.94			
Poll Taxes	172.00			
Yield Taxes	1,275.15			
Added Taxes:				
Interest Collected	\$ 8.18	\$ 10.59		
	\$30,105.27	\$659.72	\$106.30	\$110.87
Credits				
Remittances to Treasurer:				
Property Taxes	\$28,206.15	171.15	94.40	
Poll Taxes	152.00	8.00		
Yield Taxes	1,151.05	357.96		
Interest	8.18	10.59		
Discounts Allowed	229.74			
Abatements Allowed:				
Property Taxes	17.70		5.90	
Poll Taxes	10.00	6.00	6.00	
Uncollected Taxes, December 31, 1961:				
Property Taxes	196.35	106.02		110.87
Poll Taxes	10.00			
Yield Taxes	124.10			
	\$30,105.27	\$659.72	\$106.30	\$110.87

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

Fiscal Year Ended December 31, 1961

<b>Debits</b>	<b>Levies of:</b>		
	<b>1961</b>	<b>1960</b>	<b>1959</b>
Uncollected Head Taxes, January 1, 1961	\$	\$ 50.00	\$ 15.00
Head Taxes Committed to Collector	505.00		
Penalties Collected	11.50	3.00	
	<hr/> \$ 516.50	<hr/> \$ 53.00	<hr/> \$ 15.00
<b>Credits</b>			
<b>Remittances to Treasurer:</b>			
Head Taxes	\$ 445.00	\$ 30.00	\$
Penalties	11.50	3.00	
Abatements Allowed	30.00	15.00	15.00
Uncollected Taxes, December 31, 1961	30.00	5.00	
	<hr/> \$ 516.50	<hr/> \$ 53.00	<hr/> \$ 15.00

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

Fiscal Year Ended December 31, 1961

<b>Debits</b>	<b>1961</b>	<b>Levies of:</b>		
		<b>1960</b>	<b>1959</b>	<b>1958</b>
Unredeemed Taxes, January 1, 1961		\$1,870.91	\$ 866.31	\$16.52
Tax Sale, Dec. 31, 1961	\$1,799.01			
Interest After Sale		33.04	145.75	1.83
	<hr/> \$1,799.01	<hr/> \$1,903.95	<hr/> \$1,012.06	<hr/> 18.35
<b>Credits</b>				
<b>Remittances to Treasurer:</b>				
Redemptions	\$	\$ 1,297.72	\$ 796.46	7.05
Interest		33.04	145.75	1.83
Deeded to Town	10.38	9.48	9.67	9.47
Unredeemed Taxes, December 31, 1961	1,788.63	563.71	60.18	
	<hr/> \$1,799.01	<hr/> \$1,903.95	<hr/> \$1,012.06	<hr/> \$18.35

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

Fiscal Year Ending December 31, 1961

**Debits****Motor Vehicle Permits Issued:**

1960 Nos. 194830-194835	\$ 39.96
1961 Nos. 198201-198348	\$ 1,030.64
	—————\$1,070.60

**Dog Licenses Issued:**

1 at 1.00	\$ 1.00
56 at \$2.00	112.00
8 at \$5.00	40.00
Penalties	14.50
	————— 167.50
	—————\$1,238.10

**Credits****Remittances to Treasurer:**

Motor Vehice Permits	1,068.75
Dog Licenses	167.50
	—————\$1,236.25
Cash on hand, Motor Vehicle Permits	\$1.85
	—————\$1,238.10

**EXHIBIT E****Cemetery Trust Funds****Statement of Principal, Income and Investments**

Fiscal Year Ended December 31, 1961

Fund	Amount of Prin.	Balance Jan.1,61	Income During Year	Expended During Year	Balance Dec.31,61	Bal. of Prin. and Income Dec.31,61
Ellen Thornton	\$ 200.00	\$ 54.95	\$ 20.35	\$ 9.00	\$ 66.30	\$ 266.30
Albert Dow	100.00	30.94	7.23	36.00	2.17	102.17
Candis Miner	200.00	78.92	19.53	31.00	67.45	267.45
H. H. Porter	150.00	37.00	11.82		48.82	198.82
J. E. Richardson	200.00	35.14	19.28	51.00	3.42	203.42
Frye Fund (Moulton Hill Cemetery)	250.00	243.22	20.48		263.70	513.70
	<u>\$1,100.00</u>	<u>\$ 480.17</u>	<u>\$ 98.69</u>	<u>\$ 127.00</u>	<u>\$ 451.86</u>	<u>\$1,551.86</u>

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

A/c Thornton	Pass Book No. 7855	\$ 266.30
A/c Dow	7716	102.17
A/c Miner	6502	267.45
A/c Porter	14502	198.82
A/c Richardson	14555	203.42
A/c Frye Fund	14144	513.70
		<u>\$1,551.86</u>

**EXHIBIT F****Town Officers' Surety Bonds 1961**

<b>Town Clerk:</b>	Number	Amount	Term
Clara K. Birch			Beginning
Travelers Indemnity Co.	868653	\$1,000.00	3-14-61
<b>Town Treasurer:</b>			
Vera K. Welch			
Travelers Indemnity Co.	868652	\$4,100.00	3-14-61
<b>Tax Collector:</b>			
William H. Stephens, Jr.			
Travelers Indemnity Co.	868675	\$6,000.00	3-14-61
<b>Road Agent:</b>			
Myron Aldrich			
Travelers Indemnity Co.	868657	\$ 500.00	3-14-61
<b>Trustees of Trust Funds:</b>			
Mildred Presby	N13396	\$1,000.00	
Loretta Locke	833196	\$1,000.00	
Marion Hubbard	N13395	\$1,000.00	
New Hampshire Fire Ins. Co.			3-14-61



**ANNUAL REPORT**  
**of the**  
**LYMAN SCHOOL DISTRICT**

**DISTRICT OFFICERS**

**School Board**

Mrs. Kathleen Locke, Ch.	Term Expires 1962
Mrs. Juanita Hubbard	Term Expires 1963
Mr. Albert Santy	Term Expires 1964

**Other District Officers**

Mrs. Grace Santy	Moderator
Mrs. Myrtle Stephens	Treasurer
Mrs. Bertha Bonor	Clerk
Mrs. Marion Hubbard	Auditor
Mr. Albert Santy	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

**Teacher**

Mrs. Clara Birch	Grades 1-4
Mrs. Ruth Robar (Resigned)	School Nurse
Mrs. Eva Lowden (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 thirteenth day of March, 1962, at three 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 if the District will vote to raise and appropriate, in addition to the assessment which was voted as the 1961-1962 appropriation for support of schools, a sum of three thousand five hundred dollars (\$3,500.00) to meet the School Board's budget, this special appropriation to be made available to the School District as needed prior to July 1, 1962.

9. 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.
10. 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.
11. To transact any other business that may legally come before this meeting.

KATHLEEN LOCKE  
JUANITA HUBBARD  
ALBERT SANTY  
School Board

## BUDGET FOR SCHOOL DISTRICT OF LYMAN 1962-1963

	Paid Out 1960-61	Budget 1961-62	Paid Out to Jan. 1, '62	Proposed Budget 1962-63
<b>Administration</b>				
1. Salaries of District Officers	\$ 101.01	\$ 105.00	\$	\$ 105.00
2. Supt. Salary (Local Share)	117.60	135.00	119.53	165.00
3. Tax for Statewide Supervision	88.00	92.00	92.00	92.00
4. Salaries of Other Adm. Personnel	95.70	110.00	107.98	125.00
5. Supplies and Expenses	145.16	150.00	90.73	175.00
<b>Instruction</b>				
6. Teachers' Salaries	3,260.18	3,300.00	1,076.74	3,400.00
7. Books and Other Instr. Aids	224.63	120.00	98.73	200.00
8. Scholars' Supplies	295.40	180.00	82.79	250.00
10. Supplies and Other Expenses		10.00		10.00
<b>Operation of School Plant</b>				
11. Salaries of Janitors	615.00	615.00	252.10	615.00
12. Fuel or Heat	140.98	300.00	140.46	400.00
13. Water, Light, Supplies and Exp.	66.38	75.00	54.71	75.00
<b>Maintenance of School Plant</b>				
14. Repairs and Replacements	274.13	50.00	483.00	50.00
<b>Auxiliary Activities</b>				
15. Health Supervision	82.00	90.00	50.00	90.00
16. Transportation	3,120.00	3,060.00	1,205.40	3,060.00
17. Tuition	5,624.90	7,280.00	5,240.00	11,875.00
<b>Fixed Charges</b>				
19. Retirement and Social Security	245.63	300.00	20.30	300.00
20. Insurance, Treas. Bond and Exp.	182.28	5.00		5.00
<b>Capital Outlay</b>				
22. Additions & Improvement to Bldgs.		25.00		25.00
24. Contingency Fund		200.00		200.00
<b>TOTAL</b>	<b>\$14,678.98</b>	<b>\$16,202.00</b>	<b>\$9,114.47</b>	<b>\$21,217.00</b>



## SCHOOL BOARD'S ESTIMATE 1962-1963

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, 1962.

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

\$21,217.00

### Estimated Income of the District

Balance June 30, 1962	\$	0.00
State Aid		0.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$21,217.00 for the school year 1962-1963.

KATHLEEN LOCKE

JUANITA HUBBARD

ALBERT SANTY

School Board

### Recommended Motion:

Moved that the School District raise and appropriate \$21,217.00 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, 1960 to June 30, 1961**

### RECEIPTS

Cash on hand, July 1, 1960	\$ 522.62
Federal Aid:	
National Defense Ed. Act	43.20
State Aid: Foundation Aid	1,870.16
Local Taxation:	
Current Appropriation	12,084.42
Other Sources: Tuition	470.00
	-----\$ 14,990.40

### PAYMENTS

Orders of the School Board	\$ 14,678.98
Cash on hand at End of Year (June 30, 1961)	311.42
	-----\$ 14,990.40

**July 1, 1961 to January 3, 1962**

### RECEIPTS

Cash on hand, July 1, 1961	\$ 311.42
Current Appropriation	11,000.00
State Aid	6.94
Refund-Wirthmore Stores	60.00
	-----\$ 11,378.36

### PAYMENTS

Orders of the School Board	\$ 9,114.47
Cash on hand at December 31, 1961	2,263.89
	-----\$ 11,378.63

# **BALANCE SHEET**

**June 30, 1961**

## **Assets**

Cash on Hand June 30, 1961	\$ 311.42
	————— \$ 311.42

## **Liabilities**

Excess of Assets over Liabilities	311.42
	————— \$ 311.42

# **STATISTICAL TABLE 1960-1961**

SCHOOL	Lyman
TOTAL ENROLLMENT	33
TOTAL AVERAGE ATTENDANCE	28.0
TOTAL AVERAGE ABSENCE	1.5
PERCENT OF ATTENDANCE	94.79
AVERAGE TARDINESS	.54

# **ROLL OF PERFECT ATTENDANCE**

Shirley Clough	Grade 2
Carol Rothney	Grade 5

## ANNUAL REPORT OF DISTRICT TREASURER

**Fiscal Year Ending June 30, 1961**

Cash on hand July 1, 1960	\$ 522.62
Received from Selectmen:	
Current Appropriation	\$ 12,084.42
Received from State Treasurer:	
State Aid	1,870.16
Received from Tuitions	470.00
Received from all Other Sources	
National Education Act	43.20
<hr/>	
Total Receipts	\$ 14,467.78
<hr/>	
Total Amount Available for Fiscal Year	\$ 14,990.40
Less School Board Orders Paid	14,678.98
<hr/>	
Balance on Hand, June 30, 1961	\$ 311.42

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, 1961 and find them correct in all respects.

MARION HUBBARD,  
Auditor



## REPORT OF SUPERINTENDENT

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

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

The total enrollment in your school last year was 33. The average membership was 29.5 and the percent of attendance was 94.79.

There were 12 elementary and 7 high school pupils attending in Lisbon and under the Foster Child Law Lyman paid tuition for one pupil enrolled at Orford High School. There were 4 children residing in Lyman, attending Lisbon Public School, for which no tuition was charged as they were the liability of Lisbon Special School District under the Foster Child Law. Lyman 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: 31 pupils in Grades 1-4 at Lyman, 17 pupils in Grades 5 through 8 at Lisbon and 15 pupils in the high school. We are glad to see so many Lyman children graduating from high school. They are Carl Boudreau, Dorothy Tattersall and Sheila Tattersall.

When school opened in the fall there were more pupils than we could accommodate in one room. We retained as many as possible at Lyman school. The 5th Grade was sent to Lisbon.

Mrs. Clara Birch completes her fourteenth successful teaching year at Lyman school and reaches retirement age this year. We hope that by special permission Mrs. Birch can continue as teacher next year. We have asked the State Board of Education for an extension of her service and await their decision. I wish to take this opportunity, on behalf of the District, to thank Mrs. Birch for her cooperation and many thoughtful acts and kindnesses to Lyman children.

Clifton Dexter was the low bidder for transportation. He works out the route with one large bus. Mr. Dexter has been very accommodating and transportation seems to be going well.

A new oil burner was installed at Lyman school by Harry Andross. At a recent inspection of the building the fire marshal stated that this was one of the best oil burner installations he had seen.

Several factors are responsible for Lyman's added school costs. (1) Lyman now pays tuition for all foster children living in the district. (2) There are more children living in Lyman. (3) Lyman has lost its State Aid. (4) Tuition costs have increased.

At your last school meeting these increases were not anticipated. A deficiency article is included in the warrant to take care of the increased costs for this year. Our costs run as follows:

Lyman School	Grade 1-4	\$ 5,540.00
High School Tuitions	Grades 9-12	6,400.00
Elementary Tuitions	Grades 5-8	4,080.00
Transportation		3,060.00
Administration and Capital Costs		825.00
Total		<u>\$19,905.00</u>

This is a large budget for Lyman, but pupil cost is well below the average for other New Hampshire schools.

By all means contact your School Board members when questions arise about school affairs. Your Board members are only too happy to be of assistance to you. They urge you to attend the annual March meeting so that you may help with school problems.

My personal thanks are extended to the School Board. I trust that each of you finds that service to the school children of Lyman is a rewarding experience.

Respectfully submitted,

RONALD A. PERHAM

Superintendent of Schools

## 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 30. The Superintendent of Supervisory Union #34, during 1960-1961, received a salary of \$8,250.00 which was made up as follows: \$4,250.00 paid by the State Department of Education from the per capita tax and \$4,000.00 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.

DISTRICT	SALARY	TRAVEL
Benton	\$ 56.40	\$ 15.51
Easton	53.60	14.74
Franconia	481.80	132.49
Landaff	102.60	28.22
Lincoln	1,443.20	396.88
Lisbon Special	1,242.60	341.71
Lisbon Town	326.00	89.65
Lyman	117.60	32.34
Sugar Hill	176.20	48.46
	<hr/> \$4,000.00	<hr/> \$1,100.00

RONALD A. PERHAM

Superintendent of Schools

The State's share, on an equalization basis, will be \$4,750.00 for next year.

# LYMAN SCHOOL DISTRICT

## EXPENDITURES 1960-1961

### Administration

1. Salaries of District Officers		
Albert Santy, School Board	29.10	
Kathleen Locke, School Board	26.19	
Juanita Hubbard, School Board	24.25	
Myrtle Stephens, Treasurer	12.61	
Clara Birch, Moderator	1.46	
Bertha Bonor, Clerk	1.46	
Marion Hubbard, Auditor	2.91	
Treasurer, State of N. H.	3.03	
		<hr/>
		101.01
2. Superintendent's Salary		
Treasurer, Supervisory Union #34		117.60
3. Tax for Statewide Supervision		
Treasurer, State of N. H.		88.00
4. Salaries of Other Adm. Personnel		
Treasurer, Supervisory Union #34	88.20	
Juanita Hubbard, Census	2.43	
Albert Santy, Truant Officer	4.85	
Treasurer, State of N. H.	.22	
		<hr/>
		95.70
5. Expenses of Administration		
Treasurer, Supervisory Union #34	87.02	
N. H. School Boards Assn., dues	5.00	
Myrtle Stephens, postage	3.64	
Harrison Publishing House	49.50	
		<hr/>
		145.16

### Instruction

6. Teachers' Salaries		
Director of Internal Revenue (59-60)	136.20	
Clara Birch	2,412.88	
N. H. Dept. Public Welfare	93.72	
Director of Internal Revenue	457.80	
N. H. Teachers Retirement	140.10	
Joyce Ashburn	19.48	
		<hr/>
		3,260.18
7. Books		
American Book Co.	52.95	
Follett Publishing Co.	8.89	
World Book Co.	4.05	
Allyn & Bacon	5.91	
The Steck Co.	2.33	
Scott, Foresman & Co.	80.47	
Ginn & Co.	5.93	
Wilcox & Follett	5.48	
The Economy Co.	16.72	
Harr Wagner Co.	1.31	
McCormick-Mathers Publishing Co.	13.27	
Houghton-Mifflin Co.	27.32	
		<hr/>
		224.63



**8. Scholars' Supplies**

The Peck Co.	23.66
The Economy Co.	9.23
McCormick-Mathers Publishing Co.	12.81
J. L. Hammett Co.	86.46
Scott, Foresman & Co.	5.52
American Educational Publications	18.00
Reader's Digest Services	5.39
World Book Co.	.71
Harcourt, Brace & World	25.37
Lisbon Special School District	19.15
Beckley-Cardy Co.	89.10

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295.40
**Operation of School Plant****11. Janitor's Salary**

Fred Santy	596.55
Treasurer, State of N. H.	18.45

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615.00
**12. Fuel or Heat**

Floyd Lyndes, kindling	18.00
Wirthmore Stores	122.98

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140.98
**13. Water, Light, Supplies & Expenses**

James Locke, drawing water	3.00
Lyman General Store, supplies	3.71
Public Service Co.	49.94
Charles Jennings, supplies	2.39
Clark-Goudie Hardware, supplies	1.50
Richard Johnson, supplies	2.26
Lisbon Special School District, supplies	3.58

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66.38
**Maintenance of School Plant****14. Repairs & Replacements**

Kathleen Locke, cleaning school	15.00
G. L. Frazer, cleaning & inspecting furnace	8.00
George Manley, refinishing floor	153.00
Carl Boudreau, cutting brush	36.18
Alson Blaney, tuning piano	8.00
Gowing & Chamberlin, repairs to toilet	15.25
George Tyler, bulldozer work	20.00
Wm. Stephens, Jr., burning brush	18.70

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274.13
**Auxiliary Activities****15. Health Supervision**

Lisbon District Nursing Association	50.00
E. B. McGregor, M. D. examinations	20.00
Lisbon Special School District, unicaps	12.00

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82.00

16. Transportation		
Harvey Locke	2,210.00	
Clara Birch	720.00	
Donald Leavitt	60.00	
Wm. J. Walker's Garage, for H. Locke	130.00	
	<hr/>	3,120.00
17. Tuition		
Orford School District	399.00	
Lisbon Special School District	5,225.90	
	<hr/>	5,624.90
<b>Fixed Charges</b>		
19. Retirement & Soc. Sec.		
Treasurer, Super. Union #34, Supt. Ret.	8.82	
N. H. Dept. Public Welfare, Adm. cost	2.00	
Treasurer, State of N. H., Teacher	56.24	
Treasurer, State of N. H., Janitor	21.71	
N. H. Teachers Retirement	156.86	
	<hr/>	245.63
20. Insurance		
Merrill's Insurance, Treas. Bond	5.00	
George E. Quigg	177.28	
	<hr/>	182.28
<b>TOTAL</b>		<hr/> <b>\$14,678.98</b>

# BIRTHS — 1961

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
January 2, 1961 Mary Alice	F	3	Wayne M. Presby	Mildred I. Clark	Lyman	Lisbon	Landaff
February 10, 1961 Philip Robert, Jr.	M	1	Philip R. Poore	Evelyn Carbee	Lyman	Littleton	Littleton
March 19, 1961 Arthur Leonard	M	3	Leonard A. A. Labbay	Barbara J. Locke	Lyman	Passumpsic, Vt.	Albany, Vt.
July 10, 1961 Wendy Sue	F	5	Durward D. Hubbard	Juanita G. Johnson	Lyman	Lyman	Waterbury, Vt.
February 22, 1960 Ethel Irene	F		Harvey E. Locke	Ella M. Smith	Lyman	Bath	Bath
August 4, 1961 Randolph Kenneth	M	6	Delbert C. Gibbs	Virginia A. Hill	Lyman	Littleton	Sanbornton
October 17, 1898 Errol Locke Mason	M	1	Carl E. Mason	Grace A. Locke	Lyman	Lyman	Lyman
August 15, 1961 Laurette Ann	F	6	Myron W. Aldrich	Della Mae J. Aldrich	Lyman	Lyman	Whitefield
November 2, 1961 Chester William	M	2	Fred W. Locke	Priscilla P. Stone	Lyman	Easton	Glover, Vt.
September 3, 1961 Victoria Lee	F	9	Arkade Dusik	Jean B. Solloway	Lyman	Berlin, N. H.	Windsor, Vt.

## MARRIAGES — 1961

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
July 1, 1961 Lisbon, N. H.	Donald Howard Ash Sandra Rachel Leavitt	Lisbon Lyman	19 19	Meat Cutter Secretary	William M. Ash Isabelle Bain Donald Leavitt Arlene Guilmette	John D. Cornelius Clergyman Lisbon, N. H.
September 18, 1961 Newbury, Vt.	Henry J. Coyer, Jr. Andrea Lee Flanders	Lisbon Colebrook	19 18	Army	Henry J. Coyer Ruth Casey Clayton Flanders Alma Philijas	Myron E. Wilder Clergyman Newbury, Vt.

# DEATHS—1961

Date and Place of Death	Name of Deceased	Age	Place of Birth	Sex	Married, Single or Widowed	Occupation	Name of Father	Name of Mother
January 21, 1961 Lyman, N. H.	David Santy	86	Bath, N. H.	M	M	Farmer	Gray Santy	Lucy Ladbush
December 28, 1960 Somerville, Mass. Rec'd 4/29/'61	Emma C. Burgault	82		F	W			



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