

1858

Annual Reports of the Selectmen, Town Treasurer,
and Board of Auditors, of the Town of Winthrop,
for the Municipal Year of 1857-8, Ending March 8,
A.D. 1858

Winthrop (Me.)

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ANNUAL REPORTS

OF THE

SELECTMEN, TOWN TREASURER,

AND

BOARD OF AUDITORS,

OF THE

Town of Winthrop,

FOR THE MUNICIPAL YEAR OF 1857-8,

ENDING MARCH 8, A. D. 1858.

~~~~~  
PUBLISHED BY ORDER OF THE TOWN.  
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AUGUSTA:
MAINE FARMER JOB OFFICE PRINT.

1858.

TOWN OFFICERS

FOR THE MUNICIPAL YEAR 1857-8.

WILLIAM H. PARLIN, *Moderator.*

JOHN M. BENJAMIN, Esq., *Town Clerk.*

JOHN MAY, Esq.,
FRANCIS FULLER, Esq., } *Selectmen, Assessors, and*
EBENEZER MARRROW, } *Overseers of the Poor.*

ERASTUS W. KELLEY, Esq., *Town Treasurer.*

THOMAS J. BURGESS, }
JOHN W. MAY, Esq., } *Board of Auditors.*

FRANCIS E. WEBB, Esq., *Town Agent.*

DAVID T. WHITING, *Collector.*

DAVID T. WHITING, }
MOSES B. SEARS, } *Constables.*
JONA. L. STANLEY, }

REV. STEPHEN ALLEN, }
FRANCIS E. WEBB, Esq., } *Superintending*
DAVID CARGILL, } *School Committee.*

“ VOTED: ‘That a Board of Auditors, consisting of two persons, be chosen at each Annual Town Meeting,—That it be a standing order of the Town, that the Selectmen, on the third Saturday of February in each year, shall submit a full and definite Report of their doings, and the state of affairs and condition of the finances of the Town to the Board of Auditors, who shall examine the same,—That the Town Treasurer be required to make to said Board of Auditors a full and definite statement of the condition of the funds of the Town in his hands, who shall examine and report on the same,—That the Auditors be directed to have printed, at the expense of the Town, six hundred copies of the Reports of the Selectmen, Treasurer, and Auditors, and placed where the voters of the Town can examine the same, four days, at least, before the Annual Town Meeting.’

“The vote above written is a true copy from the Records of votes passed at the Annual Meeting of the inhabitants of the Town of Winthrop, holden March 9, A. D. 1857.

“Attest: JOHN M. BENJAMIN, *Town Clerk.*”

SELECTMEN'S REPORT.

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*To Thomas J. Burgess and John W. May, Esqrs., Auditors of  
the Town of Winthrop :*

In compliance with the requirements of the standing order of the Town of Winthrop, passed March 9, 1857, the Board of Selectmen of said Town submit their Annual Report, as follows :

### TOWN GRANTS.—ANNUAL MEETING, 1857.

|                                                              |           |           |
|--------------------------------------------------------------|-----------|-----------|
| For schooling,                                               | \$1292 40 |           |
| “ support of Poor, and other Town charges,                   | 1200 00   |           |
| “ burying ground fence, near I. N. Metcalf's,                | 100 00    |           |
|                                                              |           | \$2592 40 |
| State Tax,                                                   | \$984 61  |           |
| County Tax,                                                  | 727 43    |           |
|                                                              |           | 1712 04   |
| Overlayings for the fractions,                               |           | 204 23    |
|                                                              |           |           |
| Total amount of money Tax,                                   |           | \$4508 67 |
| For repair of Highways, to be expended in labor, etc.,       |           | \$2500 00 |
| Amount of Town orders drawn on Treasurer during<br>the year, |           | \$2948 91 |
| Whole amount of outstanding orders,                          |           | \$2237 85 |

On the order book unchecked orders appear for two hundred dollars, or more, drawn eight, ten, or twenty years since ; which, doubtless, are paid, but neglected by the Selectmen to be checked when cancelled. At any rate, they are not legal claims against the town.

### SCHOOLS.

|                                                                         |           |           |
|-------------------------------------------------------------------------|-----------|-----------|
| For support of schools the present municipal<br>year, the Town granted, | \$1292 40 |           |
| The school fund interest,                                               | 160 00    |           |
| The Bank tax received from the State,                                   | 250 93    |           |
|                                                                         |           | \$1703 33 |

Which has been apportioned among the several districts in town, Monmouth and Wayne, in proportion to the number of scholars in each. Several of the School Agents, as usual, continue to be remiss in returning the number of scholars, in the month of April, as by law

they are required, to the Assessors. But a small part of the winter schools having closed at the present writing, we are unable to determine the amount of money expended for the year. The sum of \$713,59 awaits the orders to draw it from the Treasury. It is useless to raise money, even for the laudable purpose of schooling, if it cannot be expended profitably. The Superintending School Committee will report the amount expended, the length and value of the schools, enabling the town to decide what sum is necessary for the coming year. We see no legal objection for the town, if necessary, to deduct the interest on school fund from the sum which the statute law requires us to raise, as the special Act of February 21, 1833, creating our Fund, stipulates that we may do so. We think a subsequent statute, after that Fund was accepted by the town, changing the conditions and provisions of the special act, would be a nullity, from the fact that it impairs a contract.

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#### LIQUOR AGENCY.

Mr. Sylvanus Holden was appointed, last May, as an Agent to sell liquors, by the Licensing Board. We hear no complaint against that officer, and believe that he has discharged his duties faithfully, and according to law. We are now unable to state the quantity sold, but think it small.

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#### HIGHWAYS.

The sum of \$2500 was assessed on the polls and property in the several highway districts, to be expended in labor, at prices fixed by vote of town at the Annual Meeting. How much of said sum has been expended, or to what advantage, we have no means of knowing, as the Surveyors have neglected to return their bills of commitment, with some few exceptions. Probably the amount has been laid out, or very nearly. The town, at the next meeting, may be called upon to adopt some new method in repairing its highways, as a committee was chosen at the last annual meeting, consisting of E. W. Kelley, Oakes Howard, and M. B. Sears, to receive proposals for repair of the roads, and report to the coming meeting.

The Selectmen last spring caused willow branches to be set on both sides of the Berry bog road, which are growing finely. They will be a great benefit to the road, as well as ornamental; and will a thousand times repay the expense of planting.

TOWN FARM.

The number of permanent paupers on the farm the present year, is eight—the larger part very old and feeble, requiring a great deal of care and attention. They are well provided for, and every thing rendered necessary for their health and comfort supplied, and at the same time they are required to perform what labor their strength and ability will admit of. "The poor ye have with you always," and it ought to be no less a pleasure than a duty, in the remnant of their days, to see that they are properly cared for. It is a misfortune to become a public charge; but since the inhuman practice of selling the poor at auction, like slaves in a southern market, has been abolished, it is no stigma.

The names of the paupers are Beulah Lambard, Patience Dexter, Eben Davenport, Hannah Davenport, Azi Woodcock, James Bonney and his wife Cynthia, and Mary Witham. William Holmes, a minor, has been a transient pauper on the farm, remaining but a few weeks at a time.

Mr. Otis Williams and wife have had the charge of the paupers and the farm the present year, at a salary of \$225, with the right to board, at the town's expense, their two children. We think they are entitled to credit for the manner in which they have attended to the affairs of the farm and family. The inventory of the stock and products of the farm, as made by us March 19, amounts to \$711,60, viz:

1 yoke oxen, \$125; 4 cows, \$160; 2 heifers, \$25; 19 sheep, \$50; 2 swine, \$25; 16 tons hay, \$144; 40 bushels corn, \$40; 2 bushels beans, \$3; 1 bushel peas, \$1; 25 bushels potatoes, \$12,50; 20 bushels beets and carrots, \$6,50; 5 bushels parsnips, \$2; 25 bushels turnips, \$6; 300 lbs. salt pork, \$37,50; 100 lbs. hams, \$10; 250 lbs. beef, \$17,50; 100 lbs. butter, \$20; 60 lbs. lard, \$9; 125 lbs. cheese, \$12,50; 30 lbs. candles, \$3,60; dried apples, \$1,50.

|                                                                   |          |
|-------------------------------------------------------------------|----------|
| Income, including Superintendent's labor off the farm,            | \$343 98 |
| Expenditures, including stores, physician's bills for family, &c. | 310 71   |
|                                                                   | <hr/>    |
| Balance,                                                          | \$33 27  |
|                                                                   | <hr/>    |

It is adjudged that the following articles may be disposed of, as surplus, at the end of the year, viz.: 6 tons hay, \$60; 75 lbs. butter, \$15; 30 lbs. lard, \$4,50; 50 lbs. cheese, \$5, \$84 50

The farming utensils, beds and bedding, and fowls, &c. remain about as last year, and the apple crop was a failure, making the products of the farm less.

We would suggest the propriety of purchasing for the use of the farm more woodland, as it is well known that the lot on the farm is inadequate. An adjoining lot might probably now be obtained at a fair price.

#### PAUPERS OFF THE FARM.

There was raised for the support of the Poor and other necessary town charges, \$1200. We have paid to Insane Hospital, for the support of Hope W. Briggs, \$86,77, previous to last June, and to J. P. Stimpson, for same, \$16,25. Miss Briggs left the Hospital last June, we think, in an improved state of health, and has since supported herself, with the exception of \$1,25 per week, for a few months. She appears to be industrious and intelligent, and we have but little doubt that in a short time her health will improve so that she will be able to resume her former occupation of school teaching, or any other avocation proper for her sex.

Joseph Cummings was committed by us to the said institution, for insanity, Nov. 27th last, and still remains there, with a prospect of being discharged in an improved condition. We are liable to pay \$1,50 per week for his support.

John Williams was committed Feb. 1st, for same reason, and at the same expense, and probably will not remain but a few months. We paid to his mother, for his support previous to his commitment, \$12,00.

We paid the town of Unity, under a threat of suit, \$8 for medical attendance, &c. of John Woodcock, in that town. He is a son of the late Matthew Woodcock.

Samuel T. Torsey, of this town, required a little help, and rather than send him and family to the farm, we deemed it judicious to furnish him with supplies to the amount of \$4,40.

We some time since received notice from the town of Readfield that Rufus Moors and wife had fallen into distress, and that we were chargeable for their support. After making due inquiry into the case, we declined to pay the bills, leaving her town officers, who are all *upright men*, when they get near enough, "to blaze away." The city of Bangor, too, has deigned to notice us, and asked to have one Joseph T. Morton removed from her poor house, and charges

paid. After investigating the case, we think there is neither reason, justice or law in our taking him. He was born in Massachusetts. His father resided here some forty years ago, and was frozen to death on the old Town House Hill, and the said Joseph must have been absent forty years or more, and long before the State was divided from Massachusetts. Hence we replied that we "had rather not do it." We also received notice from the town of Wayne that one W. H. Fellows and family had become chargeable, &c. We visited him at his residence, in Wayne, and found him greatly surprised, and indignant that the Overseers of the Poor of that town were taking measures to make him a pauper. He informed us that he needed no help from the town, and called for none, and that he had paid his house rent six months in advance, had a barrel of flour on hand, and other supplies for the winter. True his wife was sick, and he called the doctor on his own account, and was able to work to pay him. He stoutly objected to the pauperizing process of Wayne. Under the circumstances, we declined to pay the doctor's bill, and refused to remove him.

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ORGANIZATION OF TRUSTEES OF SCHOOL FUND.

The Selectmen, Treasurer and Clerk, in the month of August, met as trustees of the School Fund, and chose John May, President; E. W. Kelley, Treasurer, and John M. Benjamin, Clerk. Mr. Kelley filed his bond in due form, and the Clerk was duly sworn. The board then passed the following vote, viz.:

"*Voted*, That the Ministerial Fund derived from the First Parish, in Winthrop, and transferred to the Selectmen, Town Clerk and Treasurer of said town of Winthrop, as ex-officio Trustees of said Fund by act of Legislature, approved Feb. 21, 1833, being the sum of twenty-eight hundred and thirty-seven dollars and thirty-four cents, (\$2837,34,) be loaned and transferred to the town of Winthrop, conditioned that the said town appropriate and apply annually simple interest on the same to the support of primary schools in said town, according to the design of said legislative act—said Fund so to remain in the possession of said town until the Trustees of said Fund see fit to take charge of and receive it back into their hands again for the purpose for which it was designed."

The receipt of said sum into the town treasury has been acknowledged by the Town Treasurer's charging himself with it on the Town Treasurer's book.

CURRENT EXPENSES FOR THE YEAR,

EXCLUSIVE OF SCHOOLS.

For services of town officers, including all, estimated,	\$300 00
Unsettled accounts, vs. the town, estimated,	100 00
For Burying Ground fence near I. N. Metcalf's,	75 00
Postage and stationery, (two years or more,)	12 09
For supplies for S. T. Torsey and family,	4 40
Abatement of tax vs. C. H. Cloudman, (1850,)	1 30
B. King, for damage to hive of bees, by award of M. B. Sears,	4 00
Salary to Otis Williams, on Town Farm, due in April,	225 00
A. L. Trufant, for damage on town way,	50 00
E. P. Whiting, for two hearse houses,	100 00
Services of J. M. Benjamin, (1856,)	18 00
Support of Hope W. Briggs, at Hospital,	86 77
“ “ “ at J. P. Stimpson's,	16 25
D. T. Whiting, for per centage for collecting taxes, (1855,)	69 09
For setting out willow trees on Berry Bog road,	5 00
Discount on taxes to Collector D. T. Whiting, Sept. 1st,	184 62
R. Eaton, for printing town reports two years,	30 22
Support of John Williams at his mother's,	12 00
Abatement on taxes, (1855,) D. T. Whiting, Collector,	15 70
Repairs, &c. of highways under Commis'r P. Benson, (1855,)	11 50
Repair of highway by Surveyors, (1856,)	25 90
Support and Doctor's bill to Unity, for John Woodcock,	8 00
	<u>\$1354 84</u>

LAW SUITS.

Since our last annual report, the celebrated case, the inhabitants of Winthrop vs. D. A. Fairbanks, growing out of the riot of the Selectmen, in 1854, has finally come to an end. This case, we were assured by our lawyers, was a very important one. Whether they meant to speak in regard to their own pockets or the right obtained to the cart-way, we wot not. To be brief, we annihilated Mr. D. A. Fairbanks—i. e., we beat him; but how stands the town?

We have paid out to Judge May, for the riot and his ser-

vices in the civil action, up to March, 1857,	\$90 00
S. Lancaster, in same civil action, “	80 00
Witnesses' fees,	68 00

Total, \$238 00

Received on Execution, about	\$128 00
Balance against the town,	\$110 00

Notwithstanding we have obtained such a brilliant victory, it is for the tax-payers of this town to determine in regard to the profit and loss. To yield to an unjust claim would be to encourage rogues; to let the guilty go unpunished, would establish a bad precedent—yet if we pursue them we impoverish our treasury and gratify the litigious spirit of lawyers, so that whichever way we turn, we become the victims.

Early in the spring we directed the Town Agent to commence an action against the Monmouth mill owners, for damage done to roads and bridges on Berry Bog and near Mr. Ervin Dexter's. It will probably come on for trial the next March Term of S. J. Court. For some reason the water has been kept off the said roads the past season, and travellers are not troubled in passing over, as was the case several years prior.

The Selectmen were politely waited upon by a committee duly authorized by School District No. 4, in the former part of the summer, and requested to assess damages alleged to have been sustained by said District by reason of divers persons removing the gravel in front of the school house. The same committee made a very modest demand on us to pay back about \$100 which they asserted had been wrongfully apportioned and taken from their District and put into the several other districts in town by the Superintending School Committee and Board of Selectmen, in 1856, and which the town, at its last annual meeting, voted not to have done. After examining the premises and considering the claims, we decided that in regard to the former claim, too long a time had elapsed since the gravel had been removed, for us to assess damages, under the statutes, if there had been any sustained. In regard to the latter claim, we followed the precedent of the town, at its annual meeting, upon the subject. It is for the District to decide whether to commence actions against the officers or the town, for the grievances complained of.

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#### LIABILITIES OF THE TOWN.

|                                         |           |
|-----------------------------------------|-----------|
| For outstanding orders,                 | \$2237 85 |
| “ School Fund Loan,                     | 2837 34   |
| “ interest estimated on town orders,    | 85 00     |
| “ balance of school money not expended, | 713 59    |

|                                      |                 |
|--------------------------------------|-----------------|
| For salary of Farm Superintendent,   | \$225 00        |
| “ bills of town officers, estimated, | 300 00          |
| “ unsettled bills against the town,  | 100 00          |
|                                      | <hr/> \$6498 78 |

## RESOURCES.

|                                                     |                 |
|-----------------------------------------------------|-----------------|
| Amount in Treasurer's hands, and uncollected taxes, | \$3784 49       |
| Amount in hands of Superintendent of Farm,          | 33 27           |
| Surplus products on farm,                           | 84 50           |
|                                                     | <hr/> \$3902 26 |
| Balance against the town,                           | <hr/> \$2596 52 |

In justice to the Treasurer we would state why so large a balance stands against him. The collectors have not paid into the treasury the amount of their bills of commitments, and the money collected on School Fund has been appropriated to discharge the liabilities in building the Town Hall, in part. We did not consider it within our province to adjust the latter claim until it was audited and reported to the town. It will readily be seen why the amount in the Treasurer's hands appears so large.

We have not taken into consideration the claim of Rev. David Thurston, for writing and publishing the History of Winthrop, which is five hundred thirty-one dollars forty-five cents, and interest from Feb. 14, 1857. Probably it will be laid before the town, at the annual meeting, for action and adjustment.

The whole indebtedness of the town depends on the amount reported due by the Auditors of the accounts of Town Hall Building Committee, the sum allowed Rev. D. Thurston, and some other minor claims.

Respectfully submitted,

|                  |                    |                  |
|------------------|--------------------|------------------|
| JOHN MAY,        | } <i>Selectmen</i> |                  |
| FRANCIS FULLER,  |                    | of               |
| EBENEZER MARROW, |                    | <i>Winthrop.</i> |

## TREASURER'S REPORT.

*To Thomas J. Burgess and John W. May, Esqrs., Town Auditors.*

The following statement of the condition of the funds of the town in the hands of the Treasurer, is herewith submitted, as follows:

|          |                              |           |
|----------|------------------------------|-----------|
| 1857.    | RESOURCES AND RECEIPTS.      |           |
| March 7. | Balance due from collectors, | \$1686 62 |
| “        | Cash in Treasury,            | 328 00    |

TREASURER'S REPORT.

11

|                |                                                                                               |           |
|----------------|-----------------------------------------------------------------------------------------------|-----------|
| June, 1857,    | Commitment to D. T. Whiting, collector, 1857-8,                                               | 2796 63   |
| "              | Commitment to D. T. Whiting, collector, 1857-8,                                               | 167 64    |
|                | Amount received of State Treasurer, Bank tax,                                                 | 250 93    |
| July 18. 1858. | Cash of D. A. Fairbanks by F. Fuller,                                                         | 22 76     |
| Feb'y.         | Cash of S. Holden, liquor agent,                                                              | 28 73     |
|                | Cash of F. E. Webb, Att'y,                                                                    | 41 75     |
|                | Cash of Trustees of School Fund,                                                              | 2837 34   |
|                | Cash balance in Treasury, being proceeds of School Fund Notes, over and above last named sum, | 306 70    |
|                | Total,                                                                                        | \$8467 10 |

DISBURSEMENTS.

Amount of town orders paid since March 7, 1857, \$4682 61

Amount in Treasurer's hands, including uncollected taxes, \$3784 49

Of this sum last named, there has been paid as follows :

|                                              |           |
|----------------------------------------------|-----------|
| Interest on the \$2500 loan,                 | \$298 62  |
| Principal, in part,                          | 300 00    |
| Balance due from Collectors, Feb. 20, 1858,  | 1872 92   |
| Amount paid Building Committee of Town Hall, | 959 13    |
|                                              | \$3430 67 |

Amount unappropriated in Treasurer's hands, 354 82

There are now in the hands of the Treasurer, and unpaid, the following notes, belonging to the School Fund, viz :

|                                                                                                                |         |
|----------------------------------------------------------------------------------------------------------------|---------|
| One against Joshua Trufant, Jr., and Joshua Trufant, on interest, dated Feb. 12, 1838, given for the sum of    | \$25 00 |
| One against Isaac Bonney and Thomas Newman, on interest, dated Feb. 12, 1838, given for the sum of             | \$53 77 |
| Execution in hand of J. L. Stanley against W. C. Fuller,                                                       | \$40 00 |
| There is also a note in the hand of an Attorney, for collection, against Rowse Bourne, for the sum of          | \$65 00 |
| Also, in Treasurer's hands, belonging to town, note against Dexter Dill, on interest, dated Aug. 22, 1845, for | \$35 75 |
| Also, note against H. G. O. Morton and Priscilla Morton, on interest, given Aug. 15, 1849, for                 | \$35 85 |

Respectfully, &c.,

E. W. KELLY, *Treasurer of Winthrop.*

WINTHROP, Feb. 22, 1858.

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## REPORT OF AUDITORS.

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*To the citizens of Winthrop :*

The Board of Auditors, in accordance with the requirements of the vote of said town, passed March 9, 1857, a copy whereof is herewith printed, respectfully present their Report :

In the discharge of the duties assigned us by the town, we have not been able, so short is the time allowed, to prepare and present for the consideration of the town, so full and perfect a report as we desired, and should have done, had more time been allowed us for examination of the several Reports, and matters of which the same treat, and for initiating a work, without precedent to guide, which, it is believed, if continued, and faithfully performed, is well calculated to promote the best interests of the town. The Board of Auditors would take occasion here to urge for consideration of the town, the necessity of such a modification of the standing order, by virtue of which we act, as shall enable the several town officers to complete their reports and place them in the hands of the Auditors in season for the latter to audit and cause the same to be printed, together with their own report, and ready for distribution at the time required.

### SELECTMEN'S REPORT.

The Selectmen of the town submitted to the Board of Auditors their annual report on the 24th ultimo, for examination, and the same is herewith printed. We have given it all the examination of which the limited time allowed us admits, and have found it in all respects, so far as we could judge, correct. It will be found, on examination, to be full and specific in its details; and your Auditors, in the main, concur in the recommendations therein contained. We would further suggest the propriety of some action being had on the part of the town requiring the surveyors of highways to exhibit their rate bills to the municipal officers of the town, and to exhibit an account of all money by them expended on the ways, as they are required to do by law; and that the Superintending School Committee be required to prepare their report and place it in the possession of the Auditors in season to have the same printed together with the other reports of the town officers, as now provided by the order of the town.

### TREASURER'S REPORT.

The Report, or Statement, of the Treasurer, was submitted to the Board of Auditors at the same time with the Selectmen's Report, and

has been examined by them, so far as it was susceptible of examination, and is presented to the town in form, nearly as it was received. It is not so "full and definite" a statement as we could have desired, and as was contemplated, in our judgment, by the vote of the town. As it is presented, it appears that the total of resources and receipts exceeds the total of disbursements by the sum of \$3784,49, which corresponds with the amount shown to be in his hands by the Selectmen, including therein the uncollected taxes. Of this sum, the Treasurer represents as moneys disbursed, the several items given on page eleven in his report, viz: Interest and part principal on the \$2500 loan;—Balance due from Collectors, and amount paid Building Committee of Town Hall,—the total of which, deducted from the above amount shown to be in his hands, leaves a balance of \$354,82 unappropriated.

#### BUILDING COMMITTEE'S ACCOUNTS.

At the annual meeting of the inhabitants of the town of Winthrop, holden March 9, 1857, the Town Auditors were directed, by vote of said town, to audit the accounts of moneys expended in building and completing the Town Hall by the Building Committee of the town charged with that work; and the same accounts have been submitted to your Auditors, by the said Committee, for examination, in accordance with their request.

It appears, from a careful examination of all the accounts of expenditures, as presented by the said Building Committee, that there has been expended by them, in the erection, completion, and furnishing of the Town Hall and Academy Building, and its appurtenances, and in the purchase, grading, and fencing of the lot for the same, including committees' bills for services, the sum of \$6484,03.

This amount is made up as follows, to wit:

Amount paid for work and materials, exclusive of labor done and materials furnished by Committee, \$4214,87.

For the last named sum the Committee have produced proper vouchers, with the exception of four items, amounting to \$23,19. This last sum, the Committee affirm, has been paid, and the proper vouchers taken, but the same have been mislaid. Your Auditors are satisfied that the items have been paid.

There has been paid to Stephen Gammon, as appears by his bill, duly received, for labor done, materials furnished, use of tools, and services as committee, the sum of \$42,59. Of this sum \$20 are for services as committee.

On the 29th day of August, 1855, D. Cargill, one of the Building Committee entered into a written contract with his colleagues, by which he agreed to frame, raise, and do all the wood work on the Town Hall and Towle Academy, then being built in Winthrop, and to finish the same, outside and inside, in a good and workmanlike manner; also, to paint (one coat) all the woodwork outside and inside, and to do all the glazing,—the whole to be completed on, or before, the 15th of December, then next. And the Committee, on their part, agreed to furnish the doors, door and window frames, sash, and all materials for doing said work, and to deliver the same on the spot, and to pay the said Cargill for his work, as above, when completed, \$550,00, as appears by the terms of the same contract.

There appears to have been paid by the Committee to said Cargill, as per his bill, receipted, the sum of \$694,62.

|                                                    |          |                 |
|----------------------------------------------------|----------|-----------------|
| Of this sum there is charged on his contract,      | \$550 00 |                 |
| For labor done and materials furnished,            | 119 62   |                 |
| For services, as committee, prior to Aug. 1, 1855, | 25 00    |                 |
| Total,                                             |          | <u>\$694 62</u> |

And there has been paid by the Building Committee to E. W. Kelley, for materials furnished, expenses paid and labor provided by him, as per his bill receipted, the sum of \$739,24.

It further appears, from the papers submitted to your Auditors, that said Committee, on the 16th day of Nov., 1855, purchased of S. Clark, Esq. the lot of land on which said building was placed, for the sum of \$510, for which sum they gave their note, payable on demand, with interest. This sum and interest, amounting to \$567,71, was paid on the 5th of October, 1857.

From the foregoing, it appears that the Committee have paid on account of said work, as follows:—

|                    |         |                  |
|--------------------|---------|------------------|
| To Stephen Gammon, | \$42 59 |                  |
| “ David Cargill,   | 694 62  |                  |
| “ E. W. Kelley,    | 739 24  |                  |
| “ S. Clark, Esq.,  | 567 71  |                  |
| “ all others,      | 4214 87 |                  |
| Total,             |         | <u>\$6259 03</u> |

The unpaid bills on account of said work, so far as known to your Auditors, are as follows:—

|                                                    |         |                 |
|----------------------------------------------------|---------|-----------------|
| D. Cargill, services as Com., since Aug. 28, 1855, | \$25 00 |                 |
| E. W. Kelley, for services as committee,           | 200 00  |                 |
| Amounting to the sum of                            |         | <u>\$225 00</u> |

Making the sum total, \$6484 03

The foregoing is believed to embrace all that the Auditors were directed to examine in regard to this matter. We will add, however, as appropriate in this place, the following statement of the funds received by the Building Committee, to be applied by them, viz.:—

|                                                        |           |                  |
|--------------------------------------------------------|-----------|------------------|
| Hired on town securities,                              | \$2500 00 |                  |
| Received of Ex'rs of will of J. Towle,                 | 1900 00   |                  |
| "    of private subscription,                          | 631 25    |                  |
| "    of oxen sold,                                     | 135 00    |                  |
| Presented by Ezra Whitman, Esq.,                       | 100 00    |                  |
| Surplus materials sold,                                | 33 65     |                  |
|                                                        |           | \$5299 90        |
| Private subscription in hands of S. Gammon, collector, |           | 25 00            |
|                                                        |           | <u>\$5324 90</u> |

The indebtedness of the town, over and above assets, as appears in view of the foregoing report on the accounts of Building Committee, together with the reports of the Selectmen and Treasurer, may now be stated as follows, viz.:—

|                                                                            |           |           |
|----------------------------------------------------------------------------|-----------|-----------|
| Balance against town, as shown by the Selectmen's and Treasurer's reports, | \$2596 52 |           |
| Balance due on account of Town Hall,                                       | 934 13    |           |
| Amount claimed by E. W. Kelley, for services,                              | 200 00    |           |
| "    "    "    D. Cargill,    "    "                                       | 25 00     |           |
| Balance of \$2500 Loan unpaid,                                             | 2200 00   |           |
|                                                                            |           | \$5955 65 |

Additional assets of the town available in part:—

|                                                               |          |                  |
|---------------------------------------------------------------|----------|------------------|
| Balance of Towle Fund in hands of Exec'rs, say,               | \$100 00 |                  |
| Amount in S. Gammon's hands of subscription,                  | 25 00    |                  |
| "    due on subscription for Town Hall and Towle Academy,     | 253 75   |                  |
| Notes and securities due the town, as per Treasurer's report, | 255 37   |                  |
| Estimated interest due on same,                               | 230 00   |                  |
|                                                               |          | \$864 12         |
| Whole balance against town,                                   |          | <u>\$5091 53</u> |

In regard to Mr. Kelley's bill, referred to in this report, being for services as committee, he informs us that he acted as treasurer of the Building Committee, collected and disbursed nearly the whole amount of money expended; that he had the whole responsibility of the funds; that he had the principal charge and superintendence of the work,



and devoted nearly his whole time and attention while the building was in process of erection, from August, 1855, to December, of the same year, to this matter. In our opinion, what he claims for these services is not an unreasonable compensation. We therefore recommend that it be allowed.

In closing this report, your Auditors feel that much is needed to make it what is desired; indeed, under the most favorable circumstances, we could but fail in many things; yet we believe had more time been allowed, we should have presented a report more satisfactory to ourselves, at least, and perhaps to the town. And while we would not presume to sit in judgment upon the town or its officers, or to reflect in any degree upon the manner in which its affairs and business have been conducted, we think there is much that needs to be corrected. The reports of our town officers, from year to year, show *estimates* of amounts of moneys due to and from the town—*balances* of money and highway taxes uncollected or unexpended, or at least their true condition unknown—*outstanding orders* drawn many years ago, uncanceled upon the books of the town, and *securities* so antiquated that they would hardly be recognized at the present day. Do these things become more certain or valuable by age? Would it not be well to require all town orders now outstanding and bearing date prior to 185— to be presented to the Treasurer for payment, renewal and adjustment, within a given time, and to take such further action on the part of the town as will be likely to secure more prompt collections of moneys raised, and more certainty as to the expenditures of moneys and labor upon our highways. We speak as unto wise men. Judge ye.

All which is respectfully submitted.

THOMAS J. BURGESS, } *Board of*  
JOHN W. MAY, } *Auditors.*

WINTHROP, March 8, 1858.