1887

Annual Report of the Board of Selectmen, with Report of the Treasurer and Supervisor of Schools, of the Town of Topsham for the Year Ending February 1st, 1887

Topsham (Me.)

Follow this and additional works at: https://digitalcommons.library.umaine.edu/towndocs

Repository Citation
Topsham (Me.), 'Annual Report of the Board of Selectmen, with Report of the Treasurer and Supervisor of Schools, of the Town of Topsham for the Year Ending February 1st, 1887' (1887). Maine Town Documents. 3592.
https://digitalcommons.library.umaine.edu/towndocs/3592

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.
ANNUAL

REPORT

OF THE

BOARD OF SELECTMEN,

WITH

REPORT OF THE TREASURER

AND

SUPERVISOR OF SCHOOLS,

OF THE

TOWN OF TOPSHAM,

For the Year Ending February 1st, 1887.

1887.

Printed at
A. J. Tenney's Book and Job Printing Office,
Brunswick, Me.
ANNUAL REPORT

OF THE BOARD OF SELECTMEN,

WITH REPORT OF THE TREASURER

AND SUPERVISOR OF SCHOOLS,

OF THE TOWN OF TOPSHAM,

For the Year Ending February 1st, 1887.

1887.

Printed at A. O. Tenney's Book and Job Printing Office, Brunswick, Me.
TOWN OFFICERS

For the municipal year beginning Feb. 1st, 1886, and ending
Feb. 1st, 1887.

Selectmen, Assessors and Overseers of the Poor,

I. E. MALLETT,
J. F. CHANEY,
D. S. BLAKE.

Town Clerk,
CHARLES E. WHITE.

Town Treasurers,
CHARLES E. HASKEII,
CHARLES W. PURINTON.

Town Agent,
JAMES BARRON.

Collectors,
CHARLES W. PURINTON,
JOHN O. MESERVE.

Road Commissioner,
I. E. MALLETT.

Supervisor of Schools,
DR. I. S. CURTIS.

Auditors,
F. C. WHITEHOUSE, I. P. TEBBETTS.
SELECTMEN’S REPORT.

The Selectmen of the town of Topsham submit the following statement of the town for the year 1886, beginning February 1st, 1886 and ending February 1st, 1887, as follows:

The value of taxable property on the first day of April, 1886 was:

- Resident Real Estate, $356,406
- Non-Resident Real Estate, 67,806
- Resident Personal Estate, 197,908
- Non-Resident Personal Estate, 1,352

Total: $623,472

Number of taxable Polls, 368
Assessed per poll, $3.00
Rate of taxation on a dollar 20 mills.

ASSESSMENTS.

- State tax, 3,077 25
- County tax, 1,195 46
- Common Schools, 1,500 00
- High School, 500 00
- Roads and bridges, 2,000 00
- Poor and miscellaneous, 1,500 00
- Abatements and discounts, 500 00
- Debts and interests, 2,000 00
- Fire department, 500 00
- Overlayings, 629 99
- Supplemental tax, 176 74
- Unpaid highway tax, 387 91

Total: $13,967 35

ORDER RECORD.

Orders outstanding Feb. 1st, 1886, 181 84
Accounts for which orders were drawn.
- Notes, 3,000 00
- Highways and bridges, 2,391 76
- Abatements, 2,157 10
- Miscellaneous or Contingent, 1,158 45
Common Schools, 2,583 91
High School, 676 60
Fire department, 702 12
Interest on notes, 405 99
Poor out of the house, 400 17
Town Farm, 313 05
Town of Vienna, for Jonas Tebbett, 39 34
State pension of B. D. Carter, 48 00 13,876 49

Orders paid by Charles E. Haskell, Treas. 12,574 93
" " " Charles W. Purinton, " 1,413 50
Old error assumed by the town, 5 08
Outstanding Feb. 1st, 1887, 64 82 14,058 33

The following bills were paid, without orders but by proper entries on the books:

C. H. Small, error in commitment '84 tax, 3 48
J. F. Chaney, received old plank for labor, 14 27
Town Farm, credit for C. H. Williams, 3 00
" " " Tramps, 6 75
Chas. E. Haskell, credit for Coupons paid, 288 50
Chas. W. Purinton, credit for " " 279 50 595 42

The following accounts were overdrawn viz.

Abatements, 1,657 10
Debts and interest, 1,918 00
Poor and miscellaneous, 242 66
Fire department, 202 12

Total amount overdrawn, 4,019 88

This is chiefly owing to the abatements voted to C. H. Small and the Churches, for which no appropriation was made, and to the large amount of interest-bearing debt paid.

HIGH SCHOOL. Dr.

For teaching 1886—87.

E. E. Sawyer, 128 00
W. H. Stackpole, 181 00
J. W. Horne, 200 00 509 00
For repairs on house.
  John Rolf,  52 58
  S. T. & E. M. Brown,  6 84
  Given & Stone,  23 26
  Lucien White,  9 20
  Mrs. John Pitman,  8 27
  S. E. Curtis,  75 100 90
For care of the house.
  Lucien White,  25 40
  R. H. Groves,  1 00 26 40
For Wood.
  Charles P. Edgecomb,  22 50
  J. F. Chaney,  12 50
  J. W. Cunningham, sawing,  1 50 36 50
For supplies.
  John Rolf,  2 30
  John Plunkett,  1 50 3 80

Unexpended balance,  676 60
                 288 98
                 965 53

Cr.
By Unexpended balance 1885—86,  215 53
  Appropriation,  500 00
  State,  250 00 965 53

COMMON SCHOOLS.

Dr.
To bills paid 1886—87, viz.:
For teaching.
  Sadie B. Robinson,  3 terms,  157 50
  Susie H. Robinson,  3 "  157 50
  Mary Tarbox,  3 "  152 25
  Gussie Pitman,  3 "  154 50
  Jennie S. Graves,  3 "  157 50
  Nettie Alexander,  3 "  155 50
  Addie M. Mallett,  3 "  107 50
Emily J. Whitten,  3 “    108 25
Affie M. Drinkwater,  3 “    160 00
Abbie E. Hunter,  3 “    187 50
Alice Ridley,  2 “    100 00
Minnie B. Merrill,  2 “    75 00
Kate M. Cox,  1 “    60 00
John P. Mallett,  1 “    66 00
Minnie J. Merryman,  1 “    50 00
Mattie L. Tedford,  1 “    50 00
Lizzie A. Williams,  1 “    52 50    2,041 50

For supervision.
    Rev. A. B. Drew, Supervisor,  
    Dr. I. S. Curtis, “    23 55
    G. L. Alexander, Commissioner,  10 00    138 18

For wood.
    U. A. Jack,  7 00
    B. Reed,  15 00
    Wm. Haley,  2 00
    Thos. Rogers,  9 00
    W. D. Jack,  9 00
    C. T. Patten,  11 75
    W. A. Alexander,  12 50
    G. H. Berry,  14 00
    J. S. Clark,  8 00
    J. F. Chaney,  23 50
    Albion S. Jack,  12 50
    J. W. Rackley,  4 00    128 25

For repairing School houses. Dr.
    John Rolf,  193 88
    E. W. Wallace,  5 75
    G. M. Graves,  25
    Given & Stone,  40
    T. H. Staples,  12 25
    J. S. Drinkwater,  4 85
    E. D. Goud,  2 20    219 58

For miscellaneous supplies.
    John Rolf,  2 17
A. Q. Goud, 1 36
R. P. Whitney, 4 40
R. Smith, sawing wood, 50
J. W. Cunningham, sawing wood, 1 50
A. W. Townsend, 9 95
Frank Hunter, 1 05

For cleaning and care of houses.

Mrs. M. Beal, 2 00
E. D. Goud, 2 00
F. J. Williams, 2 00
G. M. Graves, 4 00
R. H. Groves, 2 00
Mary Canon, 2 50
Lucien White, 9 25
W. D. Jack, 2 00
Hattie S. Goodwin, 2 00
Eugene B. Earl, his part of School money, 7 72

Unexpended balance, 20 93

By Unexpended balance 1885—86, 1,206 95
Appropriation, 1,500 00
State school fund, 633 04
Interest on town school fund, 33 36 2,583 91

It is a little uncertain what the State school fund is, for we have
had no report, but have called it the same as last year.

HIGHWAYS AND BRIDGES.  Dr.

Unexpended balance 1886—87, 10 12

O. W. White, labor 1880, 5 00
W. B. Purinton, lumber, 1883, '84, '85, 120 46
Thos. H. Staples, labor 1885, 13 95
Isaac P. Tebbetts, " " 31 44
C. P. Thompson, use of water privilege '85, 3 00

Unexpended balance, 789 44

Cr. 3,373 35
John Rolf, material '85, 2 37
Eugene B. Earle, material and labor '85, 10 08
Cyrus E. Mustard, labor '85, 19 95
G. M. Graves, labor '85, 2 61
R. W. Berry, labor '85, 19 69
B. Reed, labor '85, 34 40
G. M. Patten, labor '85, 1 50
Wm. Dunning, labor '85, 5 83
Thos. Rogers, labor '85, 35 18
L. W. Tedford, labor '85, 7 25
J. C. Clark, labor '85, 15 37
A. H. Goodwin, labor '85, 23 71
Chas. T. Patten, labor '85, 14 60
G. R. Powers, labor '85, 9 99
J. F. Whitney, labor '85, 18 05
G. W. Thompson, labor '85, 7 43
Otis F. Thompson, labor '85, 5 69
W. E. Tate, labor '85, 7 56
J. A. Fisher, labor '85, 9 00
G. M. Graves, labor '85, 1 50
Wm. E. Haley, labor '85, 38 79
Cyrus Flagg, labor and material '85, 47 06
Albion S. Jack, labor '85, 5 83
J. F. Mallett, labor '85, 13 53
Chas. E. White, labor '85, 27 93
I. S. Newell, labor '85, 14 83
M. Newell, labor '85, 1 12
A. C. Allen, labor '85, 1 87
W. E. Graves, labor '85, 2 05
J. W. Preston, labor '85, 86
J. F. Chaney, labor '85, 14 27 593 75
E. Lapham, labor '86, 3 75
E. H. Phinney, lumber '86, 82 30
I. E. Mallett, commissioner '86, 50 00
I. E. Mallett, labor self and oxen '86, 50 00
Henry Berry, labor '86, 13 80
<table>
<thead>
<tr>
<th>Name</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Pitman</td>
<td>labor '86</td>
<td>44 30</td>
</tr>
<tr>
<td>Frank S. Trufant</td>
<td>labor '86</td>
<td>13 50</td>
</tr>
<tr>
<td>C. H. Williams</td>
<td>labor '85</td>
<td>50 16</td>
</tr>
<tr>
<td>B. Reed</td>
<td>labor '86</td>
<td>3 20</td>
</tr>
<tr>
<td>John Rolf</td>
<td>supplies '86</td>
<td>5 82</td>
</tr>
<tr>
<td>Albion S. Jack</td>
<td>labor '86</td>
<td>4 50</td>
</tr>
<tr>
<td>C. K. Holbrook</td>
<td>labor '86</td>
<td>4 49</td>
</tr>
<tr>
<td>Fred J. Williams</td>
<td>labor '86</td>
<td>4 50</td>
</tr>
<tr>
<td>Frank L. Jack</td>
<td>labor '86</td>
<td>2 62</td>
</tr>
<tr>
<td>A. J. Hildreth</td>
<td>labor '86</td>
<td>10 50</td>
</tr>
<tr>
<td>L. W. Tedford</td>
<td>labor with machine '86</td>
<td>127 50</td>
</tr>
<tr>
<td>Chas. T. Patten</td>
<td>labor and lumber '86</td>
<td>19 38</td>
</tr>
<tr>
<td>Chas. P. Edgecomb</td>
<td>labor with team '86</td>
<td>25 16</td>
</tr>
<tr>
<td>R. P. Whitney</td>
<td>labor '86</td>
<td>75</td>
</tr>
<tr>
<td>J. L. Fogg</td>
<td>labor '86</td>
<td>10 12</td>
</tr>
<tr>
<td>I. P. Tebetta</td>
<td>labor '86</td>
<td>6 75</td>
</tr>
<tr>
<td>A. C. Haley</td>
<td>labor '86</td>
<td>7 50</td>
</tr>
<tr>
<td>Wm. E. Haley</td>
<td>labor '86</td>
<td>13 50</td>
</tr>
<tr>
<td>O. B. Merrill</td>
<td>labor and material '86</td>
<td>4 62</td>
</tr>
<tr>
<td>Wm. A. Alexander</td>
<td>labor '86</td>
<td>10 50</td>
</tr>
<tr>
<td>Chas. A. Clough</td>
<td>labor '86</td>
<td>12 75</td>
</tr>
<tr>
<td>Given &amp; Stone</td>
<td>labor on machine '86</td>
<td>75</td>
</tr>
<tr>
<td>Bryce M. Patten</td>
<td>labor with team '86</td>
<td>23 37</td>
</tr>
<tr>
<td>Robert Powers</td>
<td>labor '86</td>
<td>3 12</td>
</tr>
<tr>
<td>Geo. B. Holbrook</td>
<td>labor '86</td>
<td>14 25</td>
</tr>
<tr>
<td>Wm. H. Pierce</td>
<td>labor '86</td>
<td>1 25</td>
</tr>
<tr>
<td>James Purinton</td>
<td>labor '86</td>
<td>6 00</td>
</tr>
<tr>
<td>E. C. Mallett</td>
<td>labor with team '86</td>
<td>14 00</td>
</tr>
<tr>
<td>G. R. Powers</td>
<td>labor '86</td>
<td>3 50</td>
</tr>
<tr>
<td>John Grover</td>
<td>labor '86</td>
<td>3 00</td>
</tr>
<tr>
<td>Howland Bros.</td>
<td>lumber '86</td>
<td>42 00</td>
</tr>
<tr>
<td>F. R. Howland</td>
<td>lumber and labor '86</td>
<td>1 00</td>
</tr>
<tr>
<td>Geo. W. Thompson</td>
<td>labor '86</td>
<td>6 75</td>
</tr>
<tr>
<td>Geo. F. Mallett</td>
<td>labor '86</td>
<td>5 47</td>
</tr>
<tr>
<td>I. W. &amp; A. Mallett</td>
<td>labor '86</td>
<td>6 75</td>
</tr>
<tr>
<td>Dwinal Powers</td>
<td>labor '86</td>
<td>4 50</td>
</tr>
</tbody>
</table>
Geo. M. Patten, labor '86, 4 50  
C. E. Mustard, labor '86, 2 12  
L. W. Tedford, labor '86, 3 50  
Moses Barnes, labor and material '86, 3 50  
Albert Ward, labor '86, 6 00  
Calvin Dyer, labor '86, 3 50  
Samuel Knight, labor '86, 2 75  
J. A. Atkins, labor '86, 1 50  
I. C. Purinton, labor '86, 3 50  
W. S. Rogers, labor '86, 4 75  
Swansey Wilson, labor '86, 1 37  
Elgin A. Hunter, labor '86, 7 12  
Richard Smith, labor '86, 1 50  
Nathaniel Ward, labor '86, 3 50  
G. H. Berry, labor '86, 11 50  
A. R. Hunter, labor '86, 1 50  
Dana S. Colby, labor '86, 7 50  
J. S. Drinkwater, labor '86, 13 00  
O. S. White, labor '86, 4 05  
G. M. Graves, labor '86, 8 32  
Marshall Powers, labor '86, 6 35  
G. B. Holbrook, labor '86, 6 75  
G. M. Patten, labor '86, 4 50  
C. E. Mustard, labor '86, 5 00  
F. W. Hunter, labor '86, 1 50  
Henry G. Powers, labor '86, 7 12  
R. K. Holbrook, labor '86, 6 10  
Daniel S. Blake, labor and material '86, 2 00  
S. T. & E. M. Brown, plank for iron bridge '86, 96 42  
Bills paid for labor on the Haley hill.  
W. B. Trufant, blasting '86, 14 00  
F. S. Trufant, " '86, 18 00  
Chas. H. Williams, blasting '86, 26 25  
A. C. Haley, labor '86, 15 00  
Wm. E. Haley, labor '86, 38 50  
J. E. Cornish & Co., powder and fuse '86, 11 50  
Bills paid for repairs on the Muddy river bridge.  
Thos. H. Sprague, labor and material '86, 128 46  

2 00  
2 45 85  
123 25
Lawrence Bros., logs '86, 136.50
C. & T. W. Fogg, lumber '86, 79.61
Geo. F. Blake, iron, spikes &c., '86, 12.46
A. C. Allen, labor '86, 9.00
D. P. Allen, labor '86, 9.75
A. P. Furbish, labor '86, 3.68
Albert M. Graves, labor '86, 9.00
R. D. Hunter, labor '86, 13.00
Seth F. Carey, labor '86, 32.75
Daniel S. Blake, labor '86, 23.37
John S. Knight, labor '86, 22.75
M. Furbish, labor '86, 11.55
R. K. Holbrook, labor '86, 6.10
A. J. Hildreth, lumber '86 2.40 500.38
George Tyler, road machine '86, 215.00

Cr.
By Unpaid tax 1884—85, 387.91
Appropriation 1886, 2,000.00
Cash received I. Allen, 11.24
J. F. Chaney, old bridge plank, 15.00
Cash for two shovels, 2.00 2,416.15

Dr.
The cost of replanking a portion of the Iron bridge was about one hundred and thirty dollars; this with the large expense on the Muddy river bridge was not expected at the last annual meeting and no special provision made for it. This expense therefore when taken out of the regular appropriation left too little money to put the roads in some other parts of the town in so good a condition as could be desired.

FIRE DEPARTMENT.

To bills paid as follows:
Treasurer of the Androscoggin Engine Com.
for meetings and fires 1885—86 first quarter, 170.27
Second quarter, 65.50
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third  “</td>
<td>80.25</td>
</tr>
<tr>
<td>Fourth “</td>
<td>87.25</td>
</tr>
<tr>
<td>E. Cornish, Chief engineer, 2 year’s salary,</td>
<td>20.00</td>
</tr>
<tr>
<td>Repairs on the Engine house.</td>
<td>423.27</td>
</tr>
<tr>
<td>C. H. Colby, lumber,</td>
<td>16.03</td>
</tr>
<tr>
<td>C. T. Patten, “</td>
<td>15.00</td>
</tr>
<tr>
<td>S. T. &amp; E. M. Brown, lumber,</td>
<td>28.79</td>
</tr>
<tr>
<td>Given &amp; Stone, labor,</td>
<td>8.48</td>
</tr>
<tr>
<td>Dana S. Colby, labor,</td>
<td>14.75</td>
</tr>
<tr>
<td>Samuel E. Curtis, labor,</td>
<td>7.50</td>
</tr>
<tr>
<td>B. B. Wilson, labor,</td>
<td>14.00</td>
</tr>
<tr>
<td>John Pitman, labor,</td>
<td>8.33</td>
</tr>
<tr>
<td>E. Berry, labor,</td>
<td>10.50</td>
</tr>
<tr>
<td>Zina Noyes, stone work,</td>
<td>10.00</td>
</tr>
<tr>
<td>R. P. Coombs, labor and use of timber,</td>
<td>72.18</td>
</tr>
<tr>
<td>John Rolf. material,</td>
<td>26.30</td>
</tr>
<tr>
<td>Chas. E. White, shingles,</td>
<td>1.88</td>
</tr>
<tr>
<td>Wallace &amp; Atkins, painting,</td>
<td>6.00</td>
</tr>
<tr>
<td>E. Berry, plastering,</td>
<td>5.00</td>
</tr>
<tr>
<td>W. B. Purinton, wood for engine hall,</td>
<td>3.76</td>
</tr>
<tr>
<td>J. F. Chaney, coal for engine house,</td>
<td>10.15</td>
</tr>
<tr>
<td>A. Q. Goud, supplies for engine house,</td>
<td>2.80</td>
</tr>
<tr>
<td>M. P. Whitney, “</td>
<td>1.40</td>
</tr>
<tr>
<td>F. M. Stetson, two fire coats,</td>
<td>7.00</td>
</tr>
<tr>
<td>A. Day, leather,</td>
<td>3.00</td>
</tr>
<tr>
<td>E. Cornish, hauling the engine,</td>
<td>6.00</td>
</tr>
<tr>
<td></td>
<td>34.11</td>
</tr>
<tr>
<td></td>
<td>702.12</td>
</tr>
</tbody>
</table>

By Appropriation 1886,
Balance overdrawn,

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance overdrawn,</td>
<td>202.12</td>
</tr>
<tr>
<td></td>
<td>702.12</td>
</tr>
</tbody>
</table>

**MISCELLANEOUS.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid U. A. Jack, Selectman, ’85, balance due,</td>
<td>18.70</td>
</tr>
<tr>
<td>H. B. Fisher, “</td>
<td>5.00</td>
</tr>
<tr>
<td>J. F. Chaney, “</td>
<td>34.50</td>
</tr>
</tbody>
</table>
I. E. Mallett, " '86, in part, 50 00
J. F. Chaney, " " " " 46 50
Daniel S. Blake, " " " " 24 00
Chas. E. Haskell, Treasurer '85 balance due, 50 00
Chas. E. Haskell, " '86 " " 43 06
Chas. E. Haskell, office clerk '85—86, 57 97
C. H. Small, collector 1877—84, 233 84
C. W. Purinton, " 1885—86, 235 24
J. O. Meserve, " " of old taxes, 79 15
Whitehouse and Tebbetts, auditors, 10 00 887 96
F. C. Whitehouse com. on C. H. Small’s accounts, 26 06
U. A. Jack com. on C. H. Small’s accounts, 11 00
J. A. Fisher com. on C. H. Small’s accounts, 11 00
C. W. Purinton com. on C. H. Small’s accounts, 8 25
Sam’l. Knight com. on C. H. Small’s accounts, 4 00
Chas. E. Haskell, labor on same, 20 00
Spaulding & Baker, legal advice, 25 25 105 56
Hoyt, Fogg & Donham, stationery, 4 00
A. W. Townsend, stationery, 3 52
H. W. Green, stationery, 2 51
Chas. E. Haskell, town books, 5 70
J. F. Chaney, town books, 2 65 18 38
C. H. Small, posting warrants, 4 50
E. Cornish, posting warrants, 3 00
C. H. Small, notifying town officers to take oath 1883, 6 00
S. Colby notifying town officers to take oath, 6 00 19 50
A. G. Tenney, printing town report '85, 27 50
Upton & Son, tax notices, 3 00 30 50
Atkins & Wallace, painting sign boards, 22 00
Atkins & Wallace, collecting old ones, 5 00
Given & Stone, making new ones, 7 50
A. J. Hildreth, posts for same, 3 00 37 50
F. W. Atkins, stop sliding on the street, 1 50
E. Berry, care of rooms town meetings, 3 75
Herbert Small, damage to horse, 25 00
Lyman E. Smith, rent of Fair hall, 25 00
J. A. Haskell, repairs to safe key, 1 50
J. F. Chaney, lamp and oil for office, 2 30 59 05

Total amount expended for Poor and Miscellaneous, 1,158 45

By Appropriation 1886, 1,500 00
Balance overdrawn, 242 66 1,742 66

POOR OUT OF THE HOUSE.

Bills paid for Celia J. Colby, viz.:
Insane Hospital, 132 96

For E. Brawn and family.
John Rolf, supplies, 2 00
Dr. I. S. Curtis, medical attendance, 4 50
A. Q. Goud, supplies, 4 00 10 50

For Mrs. Mary Flagg,
Wm. E. Haley, wood, 1 75
John Rolf, wood, 5 75
Chas. E. White, wood, 5 94
J. F. Chaney, wood and coal, 28 43
Geo. Cripps, fitting wood, 3 50 45 37

For Mrs. Annie Cordie and family aliens.
John Rolf, supplies, 5 00
M. P. Whitney, supplies, 5 14
Chas. E. White, wood, 5 00
J. F. Chaney, clothing and car fare, 14 20 29 34

For Herbert Gilbert and family aliens.
John Rolf, supplies, 10 02
Mrs. William Fly, house rent, 11 50
Dr. I. S. Curtis, medical attendance, 4 00
F. Hunter, supplies, 6 00 31 52

For Alexander Ward and family.
A. Q. Goud, supplies, 28 00
J. F. Chaney, shoes for girl, 1 25
Dr. I. S. Curtis, medical attendance, 2 00 31 25

For Chas. H. Williams.
Otis B. George, nurse, 11 00
Wm. Griffin, board and expense, 12 90
Fred Berry, coffin and robe, 17 00
M. Tarr, hearse and expense, 3 00 43 90
G. D. Parks, rent for Henry Cannon, 24 00
City of Auburn, supplies for Wm. H. Doughty, 44 33
F. Hunter, supplies for Moses White, 10 00
Tramps 27 meals, 6 75 409 92

TOWN FARM.

To inventory Feb. 1st, 1886, viz.:
Live stock, 208 00
Utensils and furniture, 339 10
Supplies, 393 59
Geo. E. Barnes, extra labor, 3 50
Geo. E. Barnes, for supplies, 69 12
Geo. E. Barnes, balance of salary, 67 33
Paid for horse, 71 50
" " horse hoc, 8 00
E. Beaumont, supplies, 30 97
J. F. Chaney, coal, 2 65
M. Tarr, supplies, 274 47
M. Tarr, salary due, 208 33 1,676 56

By inventory Feb. 1st, 1887, viz.:
Live stock, 335 00
Utensils and furniture, 312.75
Supplies, 287.99
Produce by G. E. Barnes, 41.67
" M. Tarr, 460.11
Burial Char. H. Williams, 3.00
Tramps 21 meals, 6.75
Over valuation last year, 75.00 1,502.27
Balance against the farm, 174.29

The inmates of the Almshouse for the past year have been

Joseph Brown, 52 weeks.
Margery Doughty, 52 "
Wilds Hunter, 52 "
Mrs. Tebbetta, 52 "

Total number of weeks, 208
" Expense, $174.29

Cost of board and clothes per week 83½ cents.

The inventory of last year was cut down on account of rotten potatoes, poor beans, wood not found and other things valued less this year of the same kind and quality.

ABATEMENTS.

To Chas. H. Small, Collector, viz.
Son of Joshua Newell, non-resident '82, 3.00
Purinton & Beaumont, highway tax paid, 5.78
By vote of the town for sundry persons, 1,350.59
Free Baptist church by vote of the town, '79, '81, '84, 28.00
Free Baptist church by vote of the town, '85, 8.75
Baptist church by vote of the town, '80, 8.75
Chas. W. Purinton, Col. sundry persons.

Dunham Berry, poverty, 3.00
H. A. Cannon, 3.00
Frank Noble, 1.11
Josiah Orr, 3.44
Alexander H. Ward, 5.28
Isaac L. Cannon, 3.35
Albert Webber, 3.00
<table>
<thead>
<tr>
<th>Name</th>
<th>Reason</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chas. Morang</td>
<td>not in town '86</td>
<td>3 00</td>
</tr>
<tr>
<td>James Madden</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Albert Minott</td>
<td></td>
<td>1 00</td>
</tr>
<tr>
<td>C. F. Stone</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Adrian Allen</td>
<td></td>
<td>80</td>
</tr>
<tr>
<td>Robert Kane</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Chas. Morang</td>
<td>'85</td>
<td>3 80</td>
</tr>
<tr>
<td>James Madden</td>
<td></td>
<td>4 00</td>
</tr>
<tr>
<td>Chas. Mountfort</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Elmer E. White</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Pennell Woodard</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>J. H. Thomas</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Chas. Spear</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Robert Spear</td>
<td></td>
<td>80</td>
</tr>
<tr>
<td>S. W. Small</td>
<td>invalid,</td>
<td>3 00</td>
</tr>
<tr>
<td>Albert Webber</td>
<td></td>
<td>4 00</td>
</tr>
<tr>
<td>W. H. Walker</td>
<td>illegal,</td>
<td>1 00</td>
</tr>
<tr>
<td>Wm. Berry</td>
<td>too old,</td>
<td>3 00</td>
</tr>
<tr>
<td>Robert Powers</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>James A. Whitten</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>James Wilson</td>
<td>estate not collectable,</td>
<td>22 75</td>
</tr>
<tr>
<td>Chas. W. Thompson</td>
<td>estate not collectable,</td>
<td>53 55</td>
</tr>
<tr>
<td>Jesse Wilson</td>
<td>estate, highway tax '84, not collectable,</td>
<td>8 30</td>
</tr>
<tr>
<td>D. &amp; C. E. Scribner</td>
<td>company property taxed in Brunswick,</td>
<td>40 00</td>
</tr>
<tr>
<td>J. F. Blondell</td>
<td>off the road,</td>
<td>4 00</td>
</tr>
<tr>
<td>Chas. P. Mustard</td>
<td>estate highway tax '84, not collectable,</td>
<td>12 37</td>
</tr>
<tr>
<td>Lewis L. Thompson</td>
<td>heirs, poor,</td>
<td>3 00</td>
</tr>
<tr>
<td>Harriet E. Mustard</td>
<td>estate non est,</td>
<td>20 00</td>
</tr>
<tr>
<td>F. S. Trufant</td>
<td>cow and horse not had,</td>
<td>70</td>
</tr>
<tr>
<td>M. G. Powers</td>
<td>not of age, poll tax,</td>
<td>3 00</td>
</tr>
<tr>
<td>Mrs. Mary Rogers</td>
<td>by vote of town,</td>
<td>7 70</td>
</tr>
<tr>
<td>Name</td>
<td>Item Description</td>
<td>Amount</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>Wildes P. Walker</td>
<td>money and securities sworn not to have</td>
<td>40.00</td>
</tr>
<tr>
<td>I. S. Newell</td>
<td>poll tax '81</td>
<td>3.00</td>
</tr>
<tr>
<td>H. W. Ricker</td>
<td>poll tax '81</td>
<td>3.00</td>
</tr>
<tr>
<td>Newell Robinson and Small</td>
<td>highway tax '84</td>
<td>5.40</td>
</tr>
<tr>
<td>Soloman Davis</td>
<td>money and securities not had</td>
<td>5.25</td>
</tr>
<tr>
<td>E. Lapham</td>
<td>worthless horse</td>
<td>4.40</td>
</tr>
<tr>
<td>Chas. P. Foster</td>
<td>estate overvaluation '85</td>
<td>5.00</td>
</tr>
<tr>
<td>Wm. Sprague</td>
<td>estate overvaluation '84</td>
<td>4.00</td>
</tr>
<tr>
<td>A. J. Hildreth</td>
<td>gondola overvaluation '85</td>
<td>2.00</td>
</tr>
<tr>
<td>Jas. M. Williams</td>
<td>horses overvaluation '84</td>
<td>4.00</td>
</tr>
<tr>
<td>L. C. Purinton</td>
<td>timber lot overvaluation '85</td>
<td>3.00</td>
</tr>
<tr>
<td>Gulliver &amp; Lawrey</td>
<td>logs overvaluation '85</td>
<td>20.00</td>
</tr>
<tr>
<td>C. W. Purinton</td>
<td>collector, discount payment taxes prompt</td>
<td>350.06</td>
</tr>
<tr>
<td>Howland Bros.</td>
<td>off the road</td>
<td>5.86</td>
</tr>
<tr>
<td>Geo. L. Howland</td>
<td>off the road</td>
<td>4.68</td>
</tr>
<tr>
<td>C. E. &amp; A. W. Tedford</td>
<td>off the road</td>
<td>5.51</td>
</tr>
<tr>
<td>Wm. R. Tate</td>
<td>off the road</td>
<td>3.90</td>
</tr>
<tr>
<td>Horace Staples</td>
<td>off the road</td>
<td>2.16</td>
</tr>
<tr>
<td>J. F. Whitney</td>
<td>collector, for sundry persons</td>
<td></td>
</tr>
<tr>
<td>Geo. Crowley</td>
<td>not in town</td>
<td>3.92</td>
</tr>
<tr>
<td>Deborah Niles</td>
<td>poor</td>
<td>4.00</td>
</tr>
<tr>
<td>Harding Hunter</td>
<td>estate</td>
<td>4.78</td>
</tr>
<tr>
<td>Robert Powers</td>
<td>poor</td>
<td>5.00</td>
</tr>
<tr>
<td>C. W. Purinton</td>
<td>collector, discount on highway tax</td>
<td>3.58</td>
</tr>
<tr>
<td>E. Cornish</td>
<td>off the road</td>
<td>4.47</td>
</tr>
<tr>
<td>Rufus Patten</td>
<td>poll tax</td>
<td>3.00</td>
</tr>
<tr>
<td>J. E. Tedford</td>
<td>off the road</td>
<td>4.32</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,157.10</td>
</tr>
<tr>
<td>By appropriation</td>
<td></td>
<td>500.00</td>
</tr>
<tr>
<td>Balance overdrawn</td>
<td></td>
<td>1,657.10</td>
</tr>
</tbody>
</table>
COLLECTOR'S ACCOUNT.

<table>
<thead>
<tr>
<th>Description</th>
<th>Dr.</th>
<th>Cr.</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. F. Whitney.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To taxes of 1876 due Feb. 1st, '86,</td>
<td>64 24</td>
<td></td>
</tr>
<tr>
<td>By abatements,</td>
<td></td>
<td>17 70</td>
</tr>
<tr>
<td>Balance due Feb. 1st, '87,</td>
<td>46 54</td>
<td></td>
</tr>
<tr>
<td>Chas. H. Small.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To taxes of '77, '85, due Feb. 1st, '86,</td>
<td></td>
<td>12,777 90</td>
</tr>
<tr>
<td>To taxes paid but returned as unpaid,</td>
<td></td>
<td>303 21 13,081 11</td>
</tr>
<tr>
<td>By paid town treasurer</td>
<td>1,878 90</td>
<td></td>
</tr>
<tr>
<td>Taxes returned as unpaid</td>
<td>7,693 24</td>
<td></td>
</tr>
<tr>
<td>Error in commitment of '84,</td>
<td>3 40</td>
<td>9,575 54</td>
</tr>
<tr>
<td>Balance due the town Feb. 1st, '87,</td>
<td></td>
<td>3,505 57</td>
</tr>
<tr>
<td>John O. Meserve.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To old taxes from C. H. Small,</td>
<td>7,693 24</td>
<td></td>
</tr>
<tr>
<td>Interest collected on same</td>
<td>16 27</td>
<td>7,709 51</td>
</tr>
<tr>
<td>By paid the town treasurer,</td>
<td>996 00</td>
<td></td>
</tr>
<tr>
<td>Chas. H. Small for taxes paid but returned as unpaid,</td>
<td>301 21  1,299 21</td>
<td></td>
</tr>
<tr>
<td>Balance due Feb. 1st, '87,</td>
<td>6,410 30</td>
<td></td>
</tr>
<tr>
<td>Chas. W. Purinton.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To taxes of '85 due Feb. 1st, '86,</td>
<td>1,997 06</td>
<td></td>
</tr>
<tr>
<td>By paid town treasurer</td>
<td>1,880 88</td>
<td></td>
</tr>
<tr>
<td>Non-resident taxes returned to the treasurer,</td>
<td>85 85</td>
<td>1,946 73</td>
</tr>
<tr>
<td>Balance due Feb. 1st, '87,</td>
<td>50 33</td>
<td></td>
</tr>
</tbody>
</table>
Chas. W. Purinton, Dr.
To commitment of '86 tax, 13,790 61
supplement of '86 tax, 176 74 13,967 35

Cr.
By paid town treasurer, 7,481 50
" County " 1,195 16
" State " 2,077 25 10,754 21
Balance due Feb. 1st, '87, 3,213 14
Total amount of taxes unpaid Feb. 1st, '87, 13,225 88

NOTE ACCOUNT.

Notes outstanding Feb. 1st, '86,
Trustees of School fund on demand 5 per cent, 667 28
Wm. Maxwell, on demand 5 per cent, 200 00
Trustees of Pejepscot lodge $50 yearly, 5 per cent, 250 00
Angier H. Merryman, $50 yearly, 5 per cent, 250 00
Isaac S. Balcom, $100 yearly, 5 per cent, 500 00
Isaac S. Balcom, $200 yearly, 5 per cent, 1000 00
Treasurer Sagadahoc Co., 5 years or option of town, 4 per cent, 5,000 00
Melinda Alexander, on demand 4 per cent, 400 00 8,267 28

Notes outstanding Feb. 1st, '87,
Trustees of School fund, 667 28
Trustees of Pejepscot lodge, 200 00
Angier H. Merryman, 200 00
Isaac S. Balcom, 800 00
Treasurer Sagadahoc County, 3,000 00
Amount paid during the year, 3,000 00 8,267 28

BONDS.

Old, due this year, 4,950 00
New, due in 1891, 8,450 00 13,400 00
Total amount of interest-bearing debt Feb. 1st, '87, $18,667 28.
INTEREST AND COUPON ACCOUNT.

<table>
<thead>
<tr>
<th>Dr.</th>
<th>405 99</th>
<th>568 00</th>
<th>973 99</th>
</tr>
</thead>
<tbody>
<tr>
<td>To paid on Notes,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; Coupons,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cr.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By received for old taxes,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance paid more than received,</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TREASURER’S REPORT.

Chas. E. Haskell, in account with the Town of Topsham,

<table>
<thead>
<tr>
<th>Dr.</th>
<th>1,898 75</th>
<th>33 55</th>
<th>13 97</th>
<th>49 75</th>
<th>633 04</th>
<th>4 77</th>
<th>85 85</th>
<th>17 70</th>
<th>971 00</th>
<th>7,551 07</th>
<th>1,913 85</th>
<th>13,173 30</th>
</tr>
</thead>
<tbody>
<tr>
<td>To balance in the treasury Feb. 1st, '86,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Towns for support of paupers,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individuals on account of highways,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State for high school,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State for common schools,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and expense on non-res. taxes,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-resident taxes from the collector,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>J. F. Whitney, collector 1876,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>John O. Meserve, collector, old taxes,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chas. W. Purinton, collector, '85, '86,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chas. H. Small, collector, '77, '86,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cr.</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>By Town orders paid,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coupons paid,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-resident tax and interest on same uncollected,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ellen M. Haskell, administratrix,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chas. W. Purinton, treasurer, in account with the Town of Topsham,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dr.</th>
<th>12,574 93</th>
<th>288 50</th>
<th>11 69</th>
<th>298 18</th>
<th>13,173 30</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Balance due from Chas. E. Haskell,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-resident tax from Chas. E. Haskell,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State on account of B. D. Carter's pension,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State telegraph tax,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State for high school,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
J. O. Meserve, collector, 25 00
Chas. W. Purinton, collector, 1,791 31
Interest on town school fund, 33 36 2,362 69

Cr.

By Town orders paid, 1,413 50
Coupons paid, 279 50
Balance in the treasury, 669 69 2,362 69

Respectfully submitted,

CHARLES W. PURINTON, Treasurer.

RECAPITULATION OF RECEIPTS AND EXPENDITURES

RECEIPTS.

Taxes due Feb. 1st, '86, 14,839 20
Less error in the commitment to C. H.
Small, tax of 84, 3 40 14,835 80

Balance in the treasury Feb. 1st, '86, 1,898 75
Assessment of '86 tax, 13,967 35
Cash from state for common schools, 633 04
" " " high school, 174 75
" " for interest on town school fund, 33 36
" " " old taxes, 55 99
" " from state for B. D. Carter's pension, 48 00
" " towns for aid to paupers, 33 55
" " state for telegraph and railroad tax, 30 15
" " individuals on account of highways, 13 97
" " orders outstanding Feb. 1st, '87, 64 82

31,789 5

EXPENDITURES.

Orders outstanding Feb. 1st, '86, 181 84
Less an old error in the record, 5 08 176 76

New orders drawn '86, '87, 13,876 49
State tax in part, 2,077 25
County tax in full, 1,195 46
Coupons for which no orders were given, 568 00
Tax due from the collectors Feb. 1st, '87, 13,225 88
Balance in the treasury Feb. 1st, '87, 669 69

**TOWN RESOURCES.**

<table>
<thead>
<tr>
<th>Due from</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. F. Whitney</td>
<td>Uncollected tax</td>
<td>46 54</td>
</tr>
<tr>
<td>Chas. H. Small</td>
<td>Deficiency</td>
<td>3,505 57</td>
</tr>
<tr>
<td>John O. Meserve</td>
<td>Uncollected tax</td>
<td>6,410 30</td>
</tr>
<tr>
<td>Chas. W. Purinton</td>
<td>Tax '85</td>
<td>50 33</td>
</tr>
<tr>
<td>Chas. W. Purinton</td>
<td>Tax '86</td>
<td>3,213 14</td>
</tr>
<tr>
<td>State for common schools</td>
<td></td>
<td>633 04</td>
</tr>
<tr>
<td>State for high school</td>
<td></td>
<td>200 25</td>
</tr>
<tr>
<td>Town of Richmond</td>
<td>Pauper aid</td>
<td>7 00</td>
</tr>
<tr>
<td>Town of Vienna</td>
<td>Pauper aid</td>
<td>17 24</td>
</tr>
<tr>
<td>Town of Brunswick</td>
<td>Pauper aid</td>
<td>2 00</td>
</tr>
<tr>
<td>M. Tarr</td>
<td>Balance due from poor farm</td>
<td>185 64</td>
</tr>
<tr>
<td>Chas. W. Purinton</td>
<td>Treasurer</td>
<td>669 69</td>
</tr>
<tr>
<td><strong>Total resources</strong></td>
<td></td>
<td>14,940 74</td>
</tr>
</tbody>
</table>

**TOWN LIABILITIES.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Old bonds due in '87</td>
<td>4,950 00</td>
</tr>
<tr>
<td>New bonds 10–20 due in 1891</td>
<td>8,450 00</td>
</tr>
<tr>
<td>Notes</td>
<td>5,267 28</td>
</tr>
<tr>
<td>Common schools</td>
<td>789 44</td>
</tr>
<tr>
<td>High school</td>
<td>288 93</td>
</tr>
<tr>
<td>Highways and bridges</td>
<td>10 12</td>
</tr>
<tr>
<td>State balance of '86 tax</td>
<td>1,000 00</td>
</tr>
<tr>
<td>M. Tarr, manager of poor farm</td>
<td>208 33</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>20,964 10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance against the town as per town ledger</td>
<td>6,023 36</td>
</tr>
<tr>
<td>Unpaid bills estimated at</td>
<td>500 00</td>
</tr>
<tr>
<td>Interest and coupons estimated at</td>
<td>200 00</td>
</tr>
<tr>
<td><strong>Balance against the town about</strong></td>
<td>6,723 36</td>
</tr>
<tr>
<td>Balance against the town last year about</td>
<td>6,489 11</td>
</tr>
<tr>
<td><strong>Increase of the nominal debt</strong></td>
<td>234 25</td>
</tr>
</tbody>
</table>
Interest-bearing debt decreased, $8,000 00

Owing to the worthless character of some of there sources, the nominal debt will not decrease until the appropriations are made larger than the abatements and other expenditures.

**TABLE**

Showing the net debt of the town for the past ten years with the taxable Polls and rate for each year.

<table>
<thead>
<tr>
<th>YEAR</th>
<th>DEBT</th>
<th>TAX ON $1 00</th>
<th>POLLS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1876</td>
<td>14,588 68</td>
<td>20 mills</td>
<td>361</td>
</tr>
<tr>
<td>1877</td>
<td>10,712 10</td>
<td>20 mills</td>
<td>348</td>
</tr>
<tr>
<td>1878</td>
<td>7,356 09</td>
<td>15 mills</td>
<td>388</td>
</tr>
<tr>
<td>1879</td>
<td>11,687 67</td>
<td>17½ mills</td>
<td>377</td>
</tr>
<tr>
<td>1880</td>
<td>9,046 91</td>
<td>22 mills</td>
<td>379</td>
</tr>
<tr>
<td>1881</td>
<td>13,219 24</td>
<td>18½ mills</td>
<td>375</td>
</tr>
<tr>
<td>1882</td>
<td>12,893 70</td>
<td>20 mills</td>
<td>357</td>
</tr>
<tr>
<td>1883</td>
<td>11,675 64</td>
<td>19 mills</td>
<td>371</td>
</tr>
<tr>
<td>1884</td>
<td>9,574 14</td>
<td>20 mills</td>
<td>375</td>
</tr>
<tr>
<td>1885</td>
<td>7,252 24</td>
<td>17½ mills</td>
<td>390</td>
</tr>
<tr>
<td>1886</td>
<td>6,489 11</td>
<td>20 mills</td>
<td>368</td>
</tr>
<tr>
<td>1887</td>
<td>6,728 36</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**APPROPRIATIONS RECOMMENDED FOR 1887.**

For Common school, 1,500 00  
High school, 500 00  
Poor out of the house, 400 00  
Town farm, 200 00  
Miscellaneous expense, 1,500 00  
Abatements and discounts, 500 00  
Interest and coupons, 800 00  
Highways and bridges, 1,500 00  
Notes, 400 00  
Bonds, 3,000 00  
Repairing Rogers’ hill, 300 00  
Repairs for the Alms house and buildings, 200 00

Respectfully submitted,

I. E. MALLET,  
J. F. CHANEY,  
D. S. BLAKE.  

Selectmen of Topsham.
The Auditors of the Town of Topsham have examined the accounts of receipts and expenditures presented by the Selectmen, as Selectmen, Assessors and Overseers of the Poor, for the year, to Feb. 1st, 1887, and we find them correct and properly vouched.

The accounts of Charles E. Haskell, Treasurer, to the date of his decease, and of Charles W. Purinton, from that date to Feb. 1st, 1887, have been examined and found correct.

F. C. WHITEHOUSE, ) Auditors.
ISAAC P. TEBBETTS.  }
SCHOOL REPORT OF THE TOWN OF TOPSHAM.

February 10, 1887.

In accordance with the custom, I herewith submit to the citizens a report of our schools during the past year.

The resources and expenditures are to be found in the Selectmen's report.

The following shows the standing of our schools:

RURAL SCHOOLS.

No. 1. Teachers, Miss Minnie B. Merrill and Mrs. Lizzie A. Williams; greatest number registered during the year, 17; least number 5; average attendance 11. Miss Merrill taught the spring term; Mrs. Williams the fall and winter terms.

No. 2. Teacher, Miss Affie M. Drinkwater; greatest number registered, 30; least number, 23; average attendance, 25.2.

No. 3. Teachers, Miss Nettie Alexander and Miss Fannie M. Graves; greatest number registered, 17; least number, 13; average attendance, 15.9. Miss Alexander taught the spring and fall terms; Miss Graves the winter term.

No. 4. Teacher, Miss Gusta M. Pitman; greatest number registered, 27; least number, 21; average attendance, 20.

No. 5. Teacher, Miss Susie H. Robinson; greatest number registered, 13; least number, 5; average attendance, 8.5.

No. 6. Teacher, Miss Jennie S. Graves; greatest number registered, 27; least number, 15; average attendance, 25.

No. 8. Teachers, Miss Alice B. Ridley and Miss Carrie M. Drew; greatest number registered, 8; least number, 4; average attendance, 5; Miss Ridley taught the spring and fall terms; Miss Drew the winter term.

No. 9. Teacher, Miss Mary Tarbox; greatest number registered, 22; least number, 12; average attendance, 18.

No. 11 Teacher, Miss Sadie B. Robinson; greatest number registered, 8; least number, 6; average attendance, 5.1.
No. 12. Teachers, Miss Minnie J. Merryman and Miss Mattie L. Tedford; greatest number registered, 18; least number, 8; average attendance, 11. Miss Merryman taught the spring term and Miss Tedford the fall and winter terms.

No. 13. Teachers, Miss Addie M. Mallett and Miss Nettie Alexander; greatest number registered, 17; least number, 15; average attendance (for the two terms) 15. This school house was not completed in season for a school the spring term. Miss Mallett taught the fall, and Miss Alexander the winter term.

VILLAGE SCHOOLS.

PRIMARY SCHOOL. Teachers, Miss Emily J. Whitten, principal, and Miss Minnie B. Merrill, assistant; greatest number registered, 53; least number, 43; average attendance, 48. On account of the large number of pupils attending this school, it was found an impossible task for one teacher to do justice to all, and, at the opening of the fall term, Miss Merrill was secured as assistant.

GRAMMAR SCHOOL. Teacher, Miss Abbie E. Hunter; greatest number registered, 29; least number, 26; average attendance, 27.

HIGH SCHOOL. Principals, Mr. W. H. Stackpole and Mr. Irvin W. Horne; greatest number registered, 40; least number, 29; average attendance, 34; Mr. Stackpole taught the spring term, and Mr. Horne the fall and winter terms.

Our school year consists of 30 weeks, three terms of ten weeks each. Less than this number could not profitably be recommended, while two weeks additional could be made of great advantage. Many text books are so arranged that a class may complete them in from 32 to 36 weeks, including reviews. The benefits secured from two weeks careful review are too obvious to need comment.

Our teachers have labored hard and faithfully, and have been so uniformly successful with their pupils, that whatever words of commendation might be extended to one, would apply equally to all.

Our more experienced teachers have fully maintained their high reputation during the past year, while those who have recently
entered the field of teaching, have brought to their work that zeal and ability which has already established their success.

TEXT BOOKS.

The schools are supplied with excellent text books, and with one exception, as good as any which I have examined. "Raubb's English Lessons," is fast taking the place of "Swinton's" and other grammars now in use. This change is being made in many of the best New England schools, and teachers with this text book find it a comparatively easy task to create interest in this exercise which not a few pupils dislike more than any other one of the common branches. This change can be effected with a trifling expense, the publishers taking the old books on satisfactory terms.

MAPS AND CHARTS.

Our schools are deficient in these very important aids to a common school education. I have not the space in these few pages to speak of the advantages to be derived from maps and charts. I will only say that in the hands of competent teachers, their value would at once become manifest.

I have seen nothing that seems to meet the requirements so completely as the set now published by Ivison, Blakeman, Taylor & Co., N. Y. The maps, so far as I have examined them, are full and correct to date. The charts are said to be equally satisfactory. The price of a set is about $8.00; six sets at least would be needed.

REPAIRS AND BLACKBOARDS.

During the vacation at the close of the last school year, all the school houses, except No. 2 (Brick) were painted outside; none was done inside on account of needed repairs beforehand. Three new outside doors for the High school building were made. Throughout the year such repairs as called for immediate attention were made as soon as reported; further repair is needed on the interior of many of the school houses, not only as an economical measure, but to render the rooms safe and comfortable both to pupils and teachers. The usual appropriations for this purpose may be sufficient.
I would, however, recommend an extra appropriation to build a recitation room in connection with the Primary school. During the cold weather the teachers have made the one room serve their purpose, while during the warm weather one of the halls has been used as a class-room.

I am satisfied that the best, and in the end, cheapest blackboards are those made of pine. One has only to see the present condition of the painted walls in most of the school rooms to become convinced of this.

OF THE SCHOOLS GENERALLY.

The present condition of our schools is, I think, quite as encouraging as the past. It should be more so. With every year a higher excellence should be sought for and obtained and the citizens should be satisfied with nothing less. Every rural is, necessarily, a primary and grammar school combined, while in more than one, some of the higher studies are pursued. The teachers having had either a High or Normal School training, (some both) are qualified to give instruction in any branch required.

I cannot conclude this report without a few words concerning the High school. Here, too, it is encouraging to note how many of our young people are availing themselves of the advantages here offered. The school numbers forty students this term, one fourth of whom are the sons and daughters of citizens living from two to four miles from the village. To accommodate these, one session daily was decided upon during the winter.

We are under special obligations to Mr. and Mrs. Horne who have spared neither time nor labor to give their pupils a thorough and practical training; and the scholars themselves, are deserving of all praise for their studious habits, and for the many ways in which they have cheerfully seconded their teachers' efforts for the general welfare of the school.

Respectfully submitted,

I. S. CURTIS, Supervisor.

Topsham, Feb. 17th, 1887.
COURSE OF STUDY FOR THE TOPSHAM HIGH SCHOOL

FIRST YEAR.

1st. Term.
Language,
Arithmetic,
Hygiene.

2nd. Term.
Language,
Arithmetic,
Algebra.

3rd. Term.
Language,
Arithmetic,
Algebra.

SECOND YEAR.

Language,
Algebra,
U. S. History.

Composition,
Algebra,
U. S. History.

* Latin Grammar and Reader.

THIRD YEAR.

Composition,
Geometry,
Latin Grammar and Reader.

Select Reading,
English History,
Latin Grammar and Reader.

SELECT READING,

FOURTH YEAR.

English Literature,
Botany,
Caesar.

English Literature,
Natural Philosophy,
Caesar.

FIFTH YEAR.

Astronomy,
Chemistry,
Virgil.

Civil Government,
Zoology,
Virgil.

Exercises in Reading, Spelling, Composition and Speaking required during the entire course.

The teacher must keep an accurate record of each student's standing in his class.

* A substitute may be chosen.