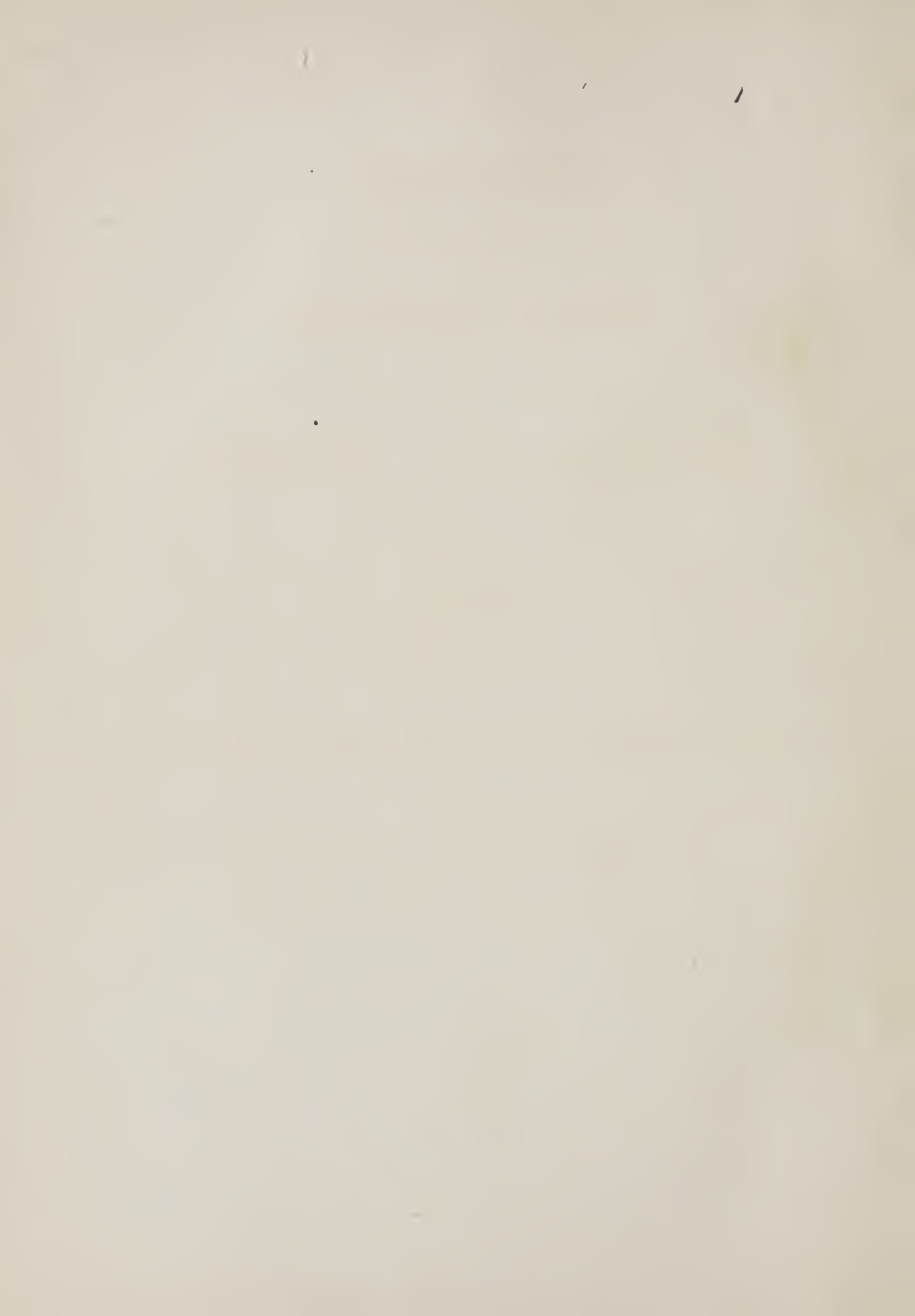


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1924

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



For The Year Ending December 31, 1923

AND THE

Two Hundred And Ninetieth Year
of the Town's Incorporation

IPSWICH

GEO. A. SCHOFIELD AND SON

1924

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PART II.

Water Report
Electric Light Report

PART III.

School Report

LIST OF TOWN OFFICERS, 1923

Selectmen

Robert T. Bamford, Chairman	Term expires 1925
Eben B. Moulton	Term expires 1924
Sydney H. Perley	Term expires 1926

Assessors

Edward C. Brooks, Chairman	Term expires 1925
George Fall	Term expires 1924
Richard R. Glasier	Term expires 1926

Overseers of the Poor

Francis E. Wood, Chairman	Term expires 1925
Charles S. Garrett, Agent	Term expires 1924
Walter F. Gould	Term expires 1926

Town Clerk

Charles W. Bamford	Term expires 1926
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Treasurer and Collector

William J. Riley	Term expires 1924
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Town Accountant

Frederick S. Witham	Term expires 1925
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School Committee

George E. MacArthur, Chairman	Term expires 1925
Mary U. Johnson	Term expires 1924
Ralph W. Burnham	Term expires 1924
Charles L. Lovell	Term expires 1926
Francis C. Wade	Term expires 1926
Carrol Perry	Term expires 1924

Water and Electric Light Commissioners

Arthur H. Walton, Chairman	Term expires 1924
Charles A. Mallard	Term expires 1926
James E. Cole, Jr.	Term expires 1925

Board of Health

George E. MacArthur, Chairman	Term expires 1924
J. Dellinger Barney	Term expires 1925
Walter E. Henderson	Term expires 1926

Registrars of Voters

Frank H. Girard, Chairman	Term expires 1924
Charles W. Bamford, Clerk	Term expires 1926
Charles H. Glasier	Term expires 1926
Oscar H. Ewing	Term expires 1925

Park Commissioners

Francis C. Wade, Chairman	Term expires 1924
Samuel C. Gordon	Term expires 1925
Ernest H. Pickford	Term expires 1926

Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1925
Howard Blake	Term expires 1926
Angus I. Savory	Term expires 1924

Clam Commissioners

George W. Brown, Chairman	Term expires 1926
Henry A. Churchill	Term expires 1925
Henry Shaw	Term expires 1924

Town Counsel

Albert F. Welsh	Term expires 1924
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Chief of Police

John G. Mansfield

Engineers of Fire Department

Arthur H. Walton, Chief

Edward H. Smith, Clerk

Edwin M. Poole

Inspector of Animals and Slaughtering

Eben B. Moulton

Sealer of Weights and Measures

William A. Stone

Superintendent of Streets

Joseph A. Huckins

Moderator

John William Bailey

Janitor of Town Hall

Edwin M. Poole

Finance Committee

M. Charles Arthur, Chairman

Term expires 1925

George A. Schofield, Secretary

Term expires 1926

Charles M. Kelly

Term expires 1925

Jesse H. Wade

Term expires 1924

Thomas R. Lord

Term expires 1924

George E. Hodgkins

Term expires 1925

Edward W. Willis

Term expires 1924

George C. Parsons

Term expires 1926

Howard N. Doughty

Term expires 1926

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen:

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1923, together with the reports of the various departments and Town Officials.

Respectfully submitted,

FREDERICK S. WITHAM,
Town Accountant.

DEPARTMENTAL

SELECTMEN

Salaries

Robert T. Bamford	\$283 32
Eben B. Moulton	216 66
Sydney H. Perley	166 66
Frank E. Howe	33 32

\$699 96

Other Expenses

John Wm. Bailey, moderator	\$20 00
Chas. E. Goodhue, P. M., postage	4 75
John Carter & Co., envelopes	1 60
Hobbs & Warren, blanks	65
Chas. G. Hull, printing	72 75
Geo. A. Schofield & Son, printing and binding reports	593 55
Geo. A. Schofield & Sons, printing and adv.	93 15
D. A. Grady, transportation	8 00
Robt. T. Bamford, car fares and expenses	20 00
Eben B. Moulton, car fares and expenses	18 50
Frank E. Howe, car fares and expenses	6 00
New England T. & T. Co., telephones	85 55
Wm. H. Greenlaw, wire inspection	454 00
Floyd Bruce, janitor, Memorial Bldg.	228 92

W. L. Augur, ringing bell	60 00	
Harold C. Poor, distributing reports	18 00	
Jacob Smith, killing dogs	2 00	
Harold C. Poor, killing dogs	3 00	
American Railway Ex. Co., express	6 92	
C. C. Boylan, posting warrants	28 00	
Geo. A. Schofield, Sec'y Finance Com.	101 97	
Ipswich News Co., supplies	15 50	
G. H. W. Hayes, services	5 00	
Albert F. Welsh, services	36 45	
W. L. Augur, painting	5 00	
Dalton Adding Machine Co., supplies	3 00	
H. B. McArdle, supplies	9 95	
Moody Kimball, Register, fee	70	
Edward R. Ayres, Jr., services	35 82	
G. A. Barker, insurance	76 56	
Bemison Flag & Decorating Co., deco- rating	102 00	
Lungmotor Corp, repairs	15 83	
Harry Rhoades, labor	15 00	
John G. Mansfield, dog officer	10 00	
Canney Lumber Co., lumber	2 94	
		<hr/> \$2161 06
Total expenditures		\$2861 02
Unexpended balance		88 98
		<hr/> \$2950 00
Appropriation	\$2600 00	
Appropriation unpaid 1922 bills	116 00	
Transfer from Reserve Fund	234 00	
		<hr/> \$2950 00

AUDITING AND ACCOUNTING

Salaries

Frederick S. Witham, Auditor	\$150 00	
Frederick S. Witham, Accountant	1650 00	
		\$1800 00

Other Expenses

J. L. Fairbanks Co., blanks	\$1 35	
Chas. G. Hull, printing and blanks	86 00	
H. B. McArdle, office supplies	1 90	
Dalton Adding Machine Co., repairs	1 25	
The Barion Pen Co., pens	2 00	
F. S. Witham, car fares and expenses	6 50	
		\$99 00

Total expenditures		\$1899 00
Unexpended balance		1 00

		\$1900 00
Appropriation		\$1900 00

TREASURER AND COLLECTOR

Salaries

William J. Riley, Treasurer and Collector	\$2020 43	
Grace G. Bamford, Clerk	440 00	
Mary McLaughlin, Clerk	580 00	
Beatrice Tufts, Clerk	235 50	
		\$3275 93

Other Expenses

Hobbs & Warren, blanks	\$24 71	
Chas. E. Goodhue, P. M., postage and box rent	120 90	

Geo. A. Schofield & Son, printing and adv.	26 60
V. E. Rust, printing	36 00
Wm. J. Riley, car fares	8 50
New England T. & T. Co., telephones	49 41
The Elliott Co, envelope sealer	45 00
Miller, Bryant, Pierce Co., supplies	10 00
Dalton Adding Machine Co., repairs	20 00
Hedman Mfg. Co., check writer	35 00
The Barion Pen Co, pens	2 00
H. B. McArdle, supplies	6 75
Albert F. Welsh, services	22 92
Director of Accounts, certification notes	28 00
G. A. Barker, premium on bond	200 00
American Railway Express Co., express	1 32
First National Bank, safe deposit box	4 60
Chas. S. Garrett, supplies	1 05
	—————\$ 642 76
Total expenditures	\$3918 69
Unexpended balance	8 03
	—————\$3926 72
Appropriation	\$3900 00
Appropriation unpaid 1922 bills	26 72
	—————\$ 3926 72

ASSESSORS

Salaries

Edward C. Brooks	\$1500 00
George Fall	200 00
Richard R. Glasier	200 00
	—————\$ 1900 00

Other Expenses

Beatrice Tufts, clerical work	\$12 00
Mary McLaughlin, clerical work	5 00
Annie A. Jewett, clerical work	25 00
Alice M. Scott, clerical work	2 00
J. H. Lakeman, P. M., postage	22 08
Chas. E. Goodhue, P. M., postage	11 66
Geo. A. Schofield & Son, printing	257 40
Wakefield Daily Item, forms	8 75
Edward C. Brooks, car fares	3 27
Edward W. Dodge, auto hire	80 00
Samuel D. Dodge, auto hire	2 00
New England T. & T. Co., telephone	38 24
H. B. McArdle, supplies	14 13
The Barion Pen Co., pens	2 00
Chas. S. Garrett, supplies	6 62
American Railway Ex. Co., express	1 86
Mary Woleiko, interpreter	10 00
Chas. Calivas, interpreter	7 50
Lilla D. Stott, deed abstracts	47 49
Edw. C. Brooks, cash paid out	85
Hobbs & Warren, blanks	1 95
Blaisdell's Express, express	35
	<hr/> \$ 560 15
Total expenditures	\$2460 15
Unexpended balance	39 85
	<hr/> \$2500 00

LAW DEPARTMENT
Salaries

Albert F. Welsh, Town Counsel	\$ 85 00	
	—————	\$ 85 00

Other Expenses

Albert F. Welsh, services court cases	\$ 640 00	
Salem Evening News, advt.	16 00	
Geo. A. Schofield & Son, advt.	9 00	
	—————	\$ 665 00

Total expenditures		\$ 750 00
Appropriation	\$ 600 00	
Appropriation unpaid 1922 bills	150 00	
	—————	\$ 750 00

TOWN CLERK**Salaries**

Chas. W. Bamford, Town Clerk	\$1000 00	
Beatrice M. Tufts, Stenographer	15 00	
	—————	\$ 1015 00

Other Expenses

P. B. Murphy, blanks	\$ 2 50	
Geo. A. Schofield & Son, printing & adv.	46 25	
New England T. & T. Co., telephone	20 10	
Chas. S. Garrett, supplies	1 25	
Geo. G. Bailey, M. D., birth returns	12 00	
John G. Coreoran, M. D., birth returns	1 25	
Katingo Georgopoulos, birth returns	3 25	
Arthur C. Damon, supplies	7 00	

Grace E. Brooks, services	5 00	
Chas. W. Bamford, recording and indexing vital statistics	290 00	
		—————\$ 388 60
Total expenditures		\$1403 60
Unexpended balance		12 90
		—————
		\$1416 50
Appropriation	\$1400 00	
Appropriation unpaid 1922 bills	16 50	
		—————\$ 1416 50

ELECTION AND REGISTRATION

Salaries

Frank H. Girard, Registrar	\$ 75 00
Chas. H. Glasier, Registrar	75 00
Chas. W. Bamford, Registrar	75 00
Oscar H. Ewing, Registrar	75 00
	—————\$ 300 00 .

Election Officers

Chas. S. Garrett	\$5 00
Geo. W. Smith	5 00
Geo. A. Schofield, Jr.	5 00
Arthur H. Walton	5 00
Henry Harvey	4 00
John F. Conley	4 00
Clarence Pickard	3 50
Daniel A. McKinnon	3 50

Annie A. Jewett	3 50
Grace G. Bamford	3 50
Kenneth Clapp	3 50
Lincoln Howe	3 50
Marjorie Cole	3 50
J. Francis Perkins	3 50
Eugene Matheson	3 50
Geo. A. Schofield	3 50
C. J. Dupray	3 50
Leslie Dupray	3 50
Frank H. Girard	3 50
Wm. C. Wallace	3 50
D. J. Marlin	3 50
W. L. Cogswell	3 50
Myrtle Hills	3 50
Garland Jean	3 50
	—————\$ 91 00

Other Expenses

Geo. A. Schofield & Son, printing	\$ 50 00
Fred. R. Hull, printing	10 00
H. A. Russell, meals	15 12
W. R. C. No. 42, meals	20 00
Sullivan's Drug Store, supplies	1 30
	—————\$ 96 42

Total expenditures	\$ 487 42
Unexpended balance	72 70

	\$ 560 12
Appropriation	\$ 545 00
Appropriation unpaid 1922 bills	15 12
	—————\$ 560 12

TOWN HALL**Salaries**

Edwin M. Poole, janitor	\$1067 14
Richard R. Glasier, janitor	102 86
	—————\$ 1170 00

Other Expenses

Lathrop Bros., fuel	\$ 194 23
Chas. L. Lovell, fuel	465 70
George Fall, fuel	32 00
A. H. Peatfield, fuel	160 00
Ipswich Gas Light Co., gas	41 21
Electric Light Dept., light	593 95
Angus I. Savory, supplies	13 65
C. F. Chapman & Son, supplies	12 30
Massachusetts State Prison, brooms	9 39
Geo. B. Robbins Co., disinfectant	35 00
United Sweeping Comp. Corp., dustbane	25 50
Hiller Co., supplies	1 80
Howard Blake & Son, supplies	8 53
John W. Goodhue Corp., supplies	17 74
Walter E. Henderson, brushes	2 95
Walter F. Poole, supplies	1 62
A. J. Brennan, plumbing	17 50
George Hayes, plumbing	14 45
R. L. Purinton, plumbing	1 99
John F. Wippich, repairs	1 00
Water Dept., water	38 79
Richard R. Glasier, laundry	1 00
Edwin M. Poole, laundry	12 50
F. R. Schaller, piano tuning	3 00
F. F. Chapman, piano tuning	5 00
J. L. Hammett Co., supplies	13 50

J. J. Merrill, supplies	21 05
American Railway Ex. Co., express	1 27
N. Jodoin, clock	5 50
R. A. Daniels & Son, chairs	19 20
Damon & Damon, insurance	12 60
G. A. Barker, insurance	43 69
A. F. Foote, Comm'r., inspection	4 00
Electric Light Dept., supplies	12 75
W. A. Banfill, painting	2 85
Canney Lumber Co., lumber	18 00
The W. H. Bowdlear Co., wax	14 40
C. B. Dodge Co., disinfectant	14 40
Austin L. Lord, masonry	5 00
Wm. A. Stone, Sealer, sealing fee	1 00
	—————\$ 1900 01
Total expenditures	\$ 3070 01
Unexpended balance	298 79
	—————
	\$ 3368 80
Appropriation	\$3345 00
Appropriation unpaid 1922 bills	23 80
	—————\$ 3368 80

Receipts to the credit of this department have been as follows:

County of Essex, rent of Court Rooms	\$ 325 00
Various parties, rent of hall	228 50
Sale of junk,	9 30
	—————\$ 562 80

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Salaries and Wages

John G. Mansfield, Chief	\$1287 00
Edward Leavitt, Chief	231 00
Jacob Smith, Chief	231 00
V. H. Grant, Patrolman	1537 76
Jacob Smith, Patrolman	1382 62
Jesse J. Jedrey, Special	1528 45
Herbert O. Whittier, Special	204 92
Alfred C. Langmaid, Special	143 13
Edward J. Perry, Special	124 44
Harold C. Poor, Special	75 20
Maxine Perry, Special	37 35
Frederick C. Steele, Special	20 00
Edward E. Egan, Special	20 00
D. A. Mackinnon, Special	8 00
Richard R. Glasier, Special	8 00
Joseph H. Leet, Special	8 00
Harold C. Poor, Keeper Lockup	120 00
V. H. Grant, Keeper Lockup	30 00

Jesse J. Jedrey, Keeper Lockup	50 00
Alfred C. Langmaid, Keeper Lockup	40 00
Edward J. Perry, Keeper Lockup	80 00
Jacob Smith, Keeper Lockup	30 00
John G. Mansfield, Keeper Lockup	90 00
	\$7286 87

Other Expenses

Edward W. Dodge, auto hire	\$7 50
R. W. Davis, repairs & supplies	88 14
D. A. Grady, auto hire	48 50
Samuel D. Dodge, auto hire	3 50
Mayer & Porter, repairs & supplies	23 77
Mesher Bros., repairs	1 75
Ipswich Motor Co., Inc., auto	447 00
Ipswich Motor Co., Inc., repairs & supplies	143 30
Witch City Auto Co., supplies	1 25
Electric Light Dept., supplies	2 81
Wayside Service Station, supplies	2 84
Marcorelle Bros., supplies	4 15
Iyer Johnson Sporting Goods Co., supplies	8 00
C. F. Chapman & Son, supplies	25 00
United States Rubber Co., supplies	5 64
H. B. McArdle, supplies	16 75
Jacob Smith, cash paid out	1 50
Geo. A. Schofield & Son, printing	22 90
Chas. E. Goodhue, P. M., postage	24 50
New England T. & T. Co., telephones	163 79
Harold C. Poor, car fares	2 82
John G. Mansfield, car fares	5 54
Jesse J. Jedrey, car fares	4 04
Daisy L. Poor, laundry	24 54
Bessie F. Clapp, stenographer	15 00

Atlas Lunch Co., meals	35 57	
Belmont Lunch, meals	3 40	
H. A. Russell, meals	4 15	
Sullivan's Drug Store, supplies	1 80	
Edw. C. Brooks, liability insurance	64 40	
Arthur C. Damon, supplies	13 25	
Newman's Dept. Store, supplies	13 67	
John W. Goodhue Corp., supplies	6 45	
M. C. McGinley, M. D., services	13 00	
Geo. G. Bailey, M. D., services	4 00	
Chas. S. Garrett, supplies	13 80	
Grace E. Brooks, services	1 00	
Lungmotor Corp., repairs	16 00	
Bliss B. Ward, repairs	50	
John G. Mansfield, cash paid out	16 35	
Gordon Player, labor	2 35	
Margaret Scott, services	5 00	
		————— \$1309 22
Total expenditures		\$8596 09
Unexpended balance		13
		—————
		\$8596 22
Appropriation	\$7500 00	
Appropriation (auto)	447 00	
Appropriation unpaid 1922 bills	299 22	
Transfer from Reserve Fund	350 00	
		————— \$ 8596 22
Receipts to the credit of this department have been as follows:		
Third District Court, criminal fines	\$1145 29	
Telephone refunds.	18 73	
		————— \$1164 02

FIRE DEPARTMENT**Salaries and Wages**

Engineers	\$ 425 00
Members Fire Dept.	2100 00
Thomas R. Roberts, chauffeur,	1560 00
Brainard C. Wallace, “	530 00
Raymond L. Dodge, “	1030 00
Geo. W. Brown, “	975 00
Larry Player, watching fire	2 00
Wilfred Atherley, watching fire	6 00
Silas Stone, watching fire	6 00
Everett A. Smith, watching fire	4 00
Albert Waite, watching fire	4 00
Geo. E. Brown, watching fire	4 00
Arthur Norwood, watching fire	4 00
Sundry persons, still alarms	40 50
	————— \$6690 50

Horses

F. E. Wood, use of horses	\$ 30 00
Highway Dept., use of horses	50 00
	—————\$ 80 00

Equipment and Repairs

Witch City Auto Co., Ladder Truck chasis	\$1900 00
J. J. Merrill, care fire alarm	66 64
Chas. A. Mallard, care fire alarm	133 36
Gamewell Fire Alarm Tel. Co., supplies	140 13
Edward H. Smith, repairs	46 10
Newman's Dept. Store, supplies	1 00
A. J. Brennan, supplies	78
C. F. Chapman & Son, supplies	51 22
Angus I Savory, supplies	3 55

J. J. Merrill, supplies	89 15
Tougas & Tougas, supplies	2 20
Canney Lumber Co., lumber	18 31
Western Union Tel. Co., time service	24 00
The White Co., supplies	2 20
American La France Fire Engine Co., supplies	47 13
Mayer & Porter, repairs and supplies	72 43
Electric Light Dept., gas	69 54
Howard Blake & Son, supplies	47 53
A. H. Blanchard, supplies	22 40
Archibald Wheel Co., supplies	29 50
Hiller Co., supplies	1 20
F. E. Wood, trucking and freight	5 32
George Tibbetts, trucking and freight	4 50
A. G. Osborn, supplies	38 75
B. B. Ward, supplies	75
The Badger Fire Extinguisher Co., supplies	15 22
Walter F. Poole, supplies	1 40
Readsboro Chair Co., supplies	56 25
Geo. W. Brown, supplies	1 60
Lungmotor Corp., repairs	16 00
A. F. Foote, Comm'r., inspection	2 00
Water Dept., supplies	1 00
Great Atlantic & Pacific Tea Co., supplies	7 25
Joseph A. King, repairs	11 47
Boston Auto Radiator Works, repairs	37 54
J. T. Hood, repairs	21 85
Witch City Auto Co., repairs	17 70
Ipswich Mills, repairs	75
The H. D. Hall Co., supplies	4 75
Owen F. Proud, repairs	43 43

John W. Goodhue Corp., supplies	4 67	
	—————	\$3060 57

Fuel and Light

A. H. Peatfield	\$ 357 67	
Chas. L. Lovell	319 71	
George Fall	199 10	
Lathrop Bros.	26 44	
Electric Light Dept.	112 72	
Ipswich Gaslight Co.	55 13	
	—————	\$1070 77

Buildings and Grounds

United Sweeping Comp. Corp., dustbane	\$23 25	
Wm. E. Bassett, repairs on roof	20 66	
Brainard J. Conley, supplies	1 75	
John F. Wippich, clock repairs	1 00	
A. Story Brown, rent of land	4 00	
	—————	\$ 50 66

Pension

Agnes K. Gilmore	\$300 00	
	—————	\$ 300 00

Other Expenses

Geo. A. Schofield & Son, printing	\$ 1 00
New England T. & T. Co., telephones	85 06
Thos. R. Roberts, auto hire & supplies	7 85
Damon & Damon, insurance	72 00
G. A. Barker, insurance	72 00
American Railway Ex. Co., express	1 00

IPSWICH TOWN REPORT

25

A. H. Walton, cash paid out	10 65	
	\$ 249 56	
Total expenditures		\$11502 06
Unexpended balance		397 94
		\$11900 00
Appropriation	\$8900 00	
Appropriation (new apparatus & extra man)	3000 00	
	\$11900 00	

FOREST WARDEN

Sundry persons fighting fires	\$ 63 00	
D. A. Grady, auto hire	2 50	
Thos. R. Roberts, posting notices	3 00	
Total expenditures		\$ 68 50
Unexpended balance		31 50
		\$ 100 00
Appropriation		\$ 100 00

SEALER OF WEIGHTS AND MEASURES

William A. Stone, Sealer	\$ 250 00	
Hobbs & Warren, record books	4 68	
Geo. A. Schofield & Son, adv.	8 75	
Geo. Tibbetts, use of team	39 50	
W. & L. E. Gurley, equipment	26 16	
Dover Stamping & Mfg. Co., equipment	12 38	

J. G. Johnston Co., Inc., equipment	2 20
C. F. Chapman & Son, equipment	1 45
<hr/>	
Total expenditures	\$ 345 12
Unexpended balance	1 38
<hr/>	
	\$ 346 50
Appropriation	\$346 50

MOTH DEPARTMENT

Salaries and Wages

Francis C. Wade, Superintendent	\$1048 50
Frank McInnis, labor	462 69
Augustus McInnis, labor	346 05
Lawrence Peatfield, labor	335 82
Arthur McIntire, labor	157 68
Waldo Ellsworth, labor	58 00
Maynard S. Whittier, labor	55 00
John Mayes, labor	39 00
Henry Lavoie, labor	29 50
Henry Shaw, labor	2 19
Samuel Chouinard, labor	2 00
Ralph Richardson, labor	1 75
	<hr/>
	\$2538 18

Other Expenses

Est. Edmund Wile, teams	\$ 26 00
Frank Pasek, teams	217 00
Nicholas Pappas, teams	95 00
Chas. L. Henley, teams	5 00

Arthur McIntire, use of machine	52 00
Ipswich Motor Co., Inc., auto	487 40
Henry S. Bowen, printing	28 00
Geo. A. Schofield & Son, adv.	45 00
B. G. Pratt Co., supplies	38 00
Underhay Oil Co., supplies	34 73
Frost Insecticide Co., supplies	8 10
Fitzhenry-Guptill Co., supplies	44 99
The Sulpho Naphthol Co., supplies	7 50
The Glidden Co., supplies	1572 50
The Products Co., supplies	33 00
Angus I. Savory, supplies	14 81
John W. Goodhue Corp., supplies	58 00
Comm. of Massachusetts, supplies	14 95
Brackett, Shaw & Lunt Co., supplies	39 78
Howard Blake & Son, supplies	71 84
Boston Woven Hose & Rubber Co., supplies	118 80
Fred Buzzell, supplies	2 00
American Railway Ex. Co., express	1 62
F. E. Wood, trucking & freight	10 92
Harold W. Howard, rent	75 00
New England T. & T. Co., telephone	33 18
G. A. Barker, liability insurance	181 05
R. L. Purinton, repairs	20 71
Francis C. Wade, cash paid out	7 24
Ipswich Motor Co., Inc., supplies	27 51
R. W. Davis, supplies	76 15
Electric Light Dept., gas	82 42
B. B. Ward, repairs	7 00
Arthur C. Damon, supplies	8 65
Mayer & Porter, supplies	3 10

Joseph A. King, repairs	20 43	
Registry of Motor Vehicles, registration	2 00	
		—————\$ 3571 38
Total expenditures		\$6109 56
Unexpended balance		35 78
		—————
		\$6145 34
Appropriation	\$3400 00	
Appropriation unpaid 1922 bills	52 00	
Private Work—Moth Tax	2693 34	
		—————\$ 6145 34

TREE WARDEN
Salaries and Wages

Francis C. Wade, labor	\$351 00	
Lawrence Peatfield, labor	264 19	
Frank McInnis, labor	258 50	
		—————\$ 873 69

Other Expenses

Howard Blake & Son, supplies	\$22 43	
T. C. Thurlow's Sons Inc., trees	65 00	
J. Adelman, loam	3 00	
Felix Wegzyn, loam	5 25	
Electric Light Dept., gas	12 82	
Chas. L. Lovell, supplies	3 00	
Geo. H. Lord, sharpening saws	2 75	
Joseph A. King, repairs	4 80	
D. A. Grady, auto hire	1 00	
B. B. Ward, repairs	6 00	
		—————\$ 126 05

Total expenditures		\$ 999 74
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IPSWICH TOWN REPORT

29

Unexpended balance

26

Appropriation

\$1000 00

\$1000 00

HEALTH AND SANITATION

GENERAL ADMINISTRATION

Salaries

George E. MacArthur, M. D.	\$ 100 00
J. Dellinger Barney, M. D.	75 00
Walter E. Henderson	62 50
George W. Smith	12 50
	—————\$ 250 00

Other General Expenses

Hobbs & Warren, blanks	\$4 13
George A. Schofield & Son, printing & advt.	96 75
V. E. Rust, printing	19 00
Chas. G. Hull, printing	12 50
Chas. E. Goodhue, P. M., box rent	2 40
Burns & Chamberlain, garbage collection	50 00
Edward Kozenewski, garbage collection	160 00
Michael J. Callahan, garbage collection	483 31
American Railway Ex. Co., express	7 73
George Tibbetts, burying dead animals	8 50
Edward J. Perry, burying dead animals	4 00
Jesse J. Jedrey, burying dead animals	2 50
American Public Health Asso., subscription	5 00

F. H. Thomas Co., supplies	8 97
C. F. Chapman & Son, supplies	2 95
Eben B. Moulton, car fares	4 50
Geo. F. Gwinn, supplies	2 00
Geo. A. Schofield & Son, insurance	12 30
John W. Goodhue, Corp., supplies	1 95
F. E. Wood, trucking	14 50
D. A. Grady, auto hire	6 00
Geo. E. McArthur, M. D., services	50 00
	—————\$ 958 99

QUARANTINE AND CONTAGIOUS DISEASES

Geo. G. Bailey, M. D., services	\$47 50
Geo. E. McArthur, M. D., services	6 00
V. H. Grant, guard duty	1 35
H. C. Poor, guard duty	3 15
H. O. Whittier, guard duty	17 80
Maxine Perry, guard duty	16 45
Jacob Smith, guard duty	1 35
B. J. Conley, supplies	7 85
Sullivan's Drug Store, supplies	14 40
Angus I. Savory, supplies	1 25
Mabel Black, loss of wages	36 00
Edith Chapman, loss of wages	41 14
Chas. E. Ames, use of auto	10 00
	—————\$ 204 24

TUBERCULOSIS

Essex Sanatorium, board and care	\$ 724 10
Dept. of Public Welfare, board and care	251 00

North Reading State Sanatorium, bd. & care	117 14	
Prison Camp & Hospital, board & care	65 50	
Chas. E. Ames, M. D., services	90 00	
Geo. G. Bailey, M. D., services	76 00	
		————— \$1323 74

DIVISION OF CHILD WELFARE

Geo. E. McArthur, M. D., Director	\$ 150 00	
Martha J. Stewart, Nurse	566 64	
		————— \$ 716 64

INSPECTION

Eben B. Moulton, Inspector of animals	\$ 175 00	
Eben B. Moulton, inspector of slaughtering	200 00	
Eben B. Moulton, milk inspector,	166 68	
Geo. W. Smith, milk inspector	83 32	
Eben B. Moulton, Sanitary Inspector	500 00	
Lorenz Model Co., equipment	17 48	
Wright-Ziegler Co., equipment	5 09	
John J. McGrath, services	36 00	
Eben B. Moulton, use of auto & expense	102 50	
		————— \$ 1286 07
		—————
Total expenditures	\$4739 68	
Unexpended balance	2 12	
		————— \$4741 80
Appropriation	\$4500 00	
Appropriation unpaid 1922 bills	241 80	
		————— \$ 4741 80

HIGHWAY DEPARTMENT

GENERAL ADMINISTRATION

Joseph A. Huckins, supt. of streets	\$1716 00
American Railway Ex. Co., express	6 28
Geo. A. Schofield & Son., printing	4 90
New Eng. T. & T. Co., telephone	21 77
B. W. Scotton, express	70
Henry S. Spaulding, services	15 00
Joseph Stinson, land damage	10 00
Chester Foster, land damage	10 00
Registry of Motor Vehicles, fees	8 00
Boston & Maine R. R., freight	2 34
U. S. Fidelity & Guaranty Co., liability ins.	871 90
G. A. Barker, insurance	95 40
Geo. E. Hodgkins, insurance	71 40
Chas. S. Garrett, supplies	1 15
H. B. McArdle, supplies	12 50
F. E. Wood, trucking	3 20
C. S. Tyler, supplies	1 95
Blaisdell's Express, Express	37 75
	—————\$ 2890 24

STREET REPAIRS**Labor and Teams**

Wilfred Atherley	\$ 151 57
Fred Buzzell	38
Edward Bodwell	139 50
A. Story Brown	238 00
Ernest Carter	886 63
Carl A. Caverly	32 00
W. O. Conant	114 25
Philip Ewing	8 00
Paul Garrette	54 00
Octave Gallant	76 13
Henry Harvey	42 00
John D. Kelley	1140 87
Edmund Kelley	815 31
Louis Kelley	257 00
Louis Kmeich	67 00
Joseph Linnehan	1 31
Henry Lavoie	571 75
Daniel Maguire	1075 63
Harry Maguire	4 50
Irvin Manzer	192 00
Harry Miller	161 50
Florian Murawski	63 00
Arthur McIntire	9 00
D. S. Perley	142 94
W. L. Phillips	70 47
Edward Perry	10 94
Valentine Putura	53 00
William E. Reilly	794 25
Edward Robbins	54 00
Fred. Robichau	195 25

Frank Seahill	1132 94
Albert M. Sheppard	1006 67
J. L. Smith	3 50
Howard Stone	656 75
Robert Spencer	6 50
Edward F. Smith	12 50
Frank Smith	128 00
Harry Wilkinson	791 81
Guy Wells	849 25
Edmund Wile	494 50
Wilfred Wile	101 25
F. E. Wood	52 00
	—————\$12657 85

Gravel, Oil, Tarvia, Etc.

Essex Trap Rock & Construction Co.	\$ 88 61
The Barrett Co.,	681 61
The Standard Oil Co. of N. Y.	2499 62
Upland Farms	97 60
Angie P. Brown	591 50
N. R. Underhill	8 50
D. S. Perley	18 00
Edward Kozenewski	1 20
E. Newton Brown	320 40
Lathrop Bros.	59 00
Katherine F. Sullivan	112 00
	—————\$ 4478 04

Equipment and Repairs

Ipswich Motor Co., Inc., tractor	\$ 825 00
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Ipswich Motor Co., Inc., repairs & supplies	358 39
John W. Goodhue Corp., supplies	550 39
A. H. Peatfield, fuel	25 05
Traffic Sign & Signal Co., markers	86 00
Good Roads Machinery Co., scraper	367 80
Witch City Auto Co., supplies	3 50
Standard Oil Co. of N. Y., supplies	20 15
W. C. Henderson, supplies	1 00
Mayer & Porter, repairs & supplies	309 63
Waldo Bros. & Bond Co., supplies	95 78
Autocar Sales & Service Co., repairs & sup.	530 89
George Hayes, repairs	39 76
The Fuller Brush Co., brushes	15 32
N. E. Road Machinery Co., supplies	15 35
R. W. Davis, repairs & supplies	444 60
Angus I. Savory, supplies	11 96
Joseph A. King, repairs	102 02
C. F. Chapman & Son, supplies	24 48
Marcorelle Bros., supplies	2 68
American Oil Products, supplies	87 64
Howard Blake & Son, supplies	81 36
Albert Russell & Sons Co., supplies	20 65
Chas. L. Lovell, fuel	142 56
Arthur C. Damon, supplies	20 80
A. G. Osborn, supplies	16 65
Geo. W. Reinhardt Co., supplies	10 00
Ipswich Mills, repairs	2 82
Electric Light Dept., gas	645 00
Ralph E. Ladd, carpentry	140 00
The Bond Co., supplies	82 53
Geo. H. Bisson, carpentry	35 20
Electric Light Dept., oil	4 00

E. H. Smith, carpentry	22 50
The Barber Asphalt Co., supplies	103 83
The Buffalo Springfield Roller Co., repairs	25 00
J. J. Merrill, supplies	19 60
Robert Iron Works, supplies	65 00
N. E. Broom & Supply Co., brooms	22 00
A. F. Foote, Comm'r, inspection	5 00
A. J. Brennan, repairs	22 10
Manzer & Damon, carpentry	64 26
Turner Hill Farm, repairs	7 75
Walter F. Poole, supplies	1 12
Chester Patch, supplies	8 00
R. L. Purinton, repairs	65
J. F. Pope & Son, lumber	46 28
T. A. Moynihan, supplies	31 20
N. E. Metal Culvert Co., supplies	20 00
Wm. E. Bassett, repairs	200 78
American Gas Accumulator Co., beacon	265 00
Canney Lumber Co., lumber	232 75
Water Dept., water	80 00
Boston & Maine R. R., freight	7 20
	—————\$ 6368 98

Buoys and Floats

E. O. Peabody, labor	\$ 81 51
Porter B. Peabody, moving floats	65 00
John A. Brown, birches	5 00
	—————\$ 151 51

SIDEWALKS

Ipswich Mills, labor and material	\$ 185 50
	—————\$ 185 50

SNOW REMOVAL
Labor and Teams

Wilfred Atherley	\$ 326 17
Veto Amario	52 50
Parker Atkinson	61 70
Raymond Atkinson	8 54
Arthur Atkinson	14 88
Paul Anacka	16 19
Wm. Arsenault	9 63
Junius Avery	16 19
Nicholas Amario	56 23
Cowdmi Antonio	7 00
Felix Andruskewicz	24 94
Ernest Brockelbank	75 05
Thomas Boylan	170 20
Alonzo Brown	54 25
James Burke	49 00
Arthur Bampton	69 78
Walter G. Brown	27 56
Irving Brown	8 31
Dennis Bryant	55 57
Benj. Barton	43 75
A. Story Brown	303 17
C. C. Boylan	2 63
Joseph Blinn	32 81
G. W. Brooker	10 50
Wm. H. Burnham	24 50
Nutsie Blunda	11 81
Wm. H. Bodwell	6 56
Wm. Burr ridge	1 75
Chester Brockelbank	33 91

Nelson Bourque	46 83
C. M. Berry	17 07
Henry Belanger	1 53
Alfred Bradstreet	7 87
Walter Brockelbank	35 44
Chester Bowen	28 88
Wm. H. Burke	39 38
Chester Barton	4 38
Stanley Burnos	19 69
S. W. Bousley, Jr.	10 29
W. H. Bodwell, Jr.	3 50
Chas. G. Brown	66 43
Chas. Barton	51 84
Earl Bamford	7 66
Edward Bodwell	8 75
Wm. Burns	1 31
Samuel Blunt	17 29
Jud Bradstreet	3 50
Albert Bradstreet	1 75
Jesse Brown	14 88
Wilfred Burns	17 94
Robt. Bruce	7 00
Leon Bartneckt	28 66
Tony Burek	3 94
Lawrence Crafts	202 14
Henry Churchill	190 55
Fred. Cronin	3 50
Carl Conant	4 81
John Cronin	146 57
Clarence Comeau	83 13
Wm. O. Conant	115 14
Eugene Chapman	8 32

John Chisolm	3 50
Kenneth Clapp	12 69
Alex Curpez	24 94
Chas. Curpez	28 44
Jas. Cassidy	11 16
Clifford Comeau	4 81
Albion Chouinard	40 47
Eugene Chouinard	41 13
Richard Cooper	8 75
Carl A. Caverly	196 95
Austin Caverly	6 35
Gardner Caverly	19 47
W. K. Chapman	27 89
Thos. Curtin	1 31
Robt. Cole	22 75
Arthur Cole	18 38
Ernest Carter	191 19
F. Crosby	12 04
Fred. G. Cross	81 83
Jas. A. Carter	21 22
Leson Comeau	18 82
Joseph Chamberlain	16 19
Archie Cluckey	25 38
R. T. Crane, Jr.	978 70
Jarvis Cartledge	3 94
Geo. Chadwell	6 12
Chas. Denningham	22 32
Theodore Dunham	53 38
Fred. Davidson	3 50
Clifton Dodge	197 32
Grace Davidson	7 00
Matthew Daigle	12 25

Harry Dort	25 60
Leo Dondero	12 69
James Damon	195 57
Charles Dyer	39 82
Alfred Duguay	42 00
Kenneth Damon	35 00
Stephen Damon	22 31
Thomas Duggan	179 17
R. L. Dodge	9 85
Fred. Davis	16 63
John Deras	1 75
Chas. Dort	16 85
Chas. Day	24 29
James Day	14 53
John Dapkiewicz	7 00
Clarence Darras	1 75
Philip Ewing	28 45
Chas. Early	12 91
Walter Ellsworth	58 21
Horace Ellsworth	1 31
Carl Ellsworth	68 70
Elisha Early	63 89
Wm. S. Evans	132 13
Gordon Ewing	3 50
Oscar Erickson	4 81
Walter Fessenden	28 02
Kenneth Fleet	77 44
Paul Garrette	357 69
Alfred Gallant	12 25
Eugene Gilbert	123 39
Joseph Gauthier	12 69
Arthur Grant	3 50

Abner Gray	2 19
Wm. Gray	62 13
J. Frank Goodhue	76 79
Herbert Goodhue	53 16
Wm. Goodhue	22 09
John Goulard	107 64
Lawrence Goulard	106 33
Allen Gaffney	4 60
Daniel Grant	4 37
Louis Guisti	22 75
David Gammon	18 60
Walter F. Gould	36 10
Octave Gallant	17 07
Geo. Gilmore	8 75
Earl Girard	84 22
G. H. Greene	10 06
Chas. L. Henley	56 25
Thos. Henley	7 22
W. E. Hayward	107 99
Geo. H. Hills	87 72
Arthur Harrington	2 19
Philip Hinckley	55 13
David Hinckley	77 66
E. P. Hardy	53 61
Earl Homans	9 19
R. A. Heard	2 85
John Hall	21 00
Raymond Hull	2 63
John Hovey	172 38
Bayard Horsman	18 16
Wm. Hudson	10 50
Carl D. Hill	35 00

Carl Hoyt	54 26
James Hull, Jr.	28 43
Henry Hills	14 44
Henry Harvey	108 50
Ralph Haskell	2 63
Lincoln Howe	28 22
Chas. Jewett	156 83
Austin Jewett	5 25
Wm. Jodz	3 50
Leander Jewett	50 76
Ernest Jewett	49 46
John D. Kelley	271 70
Edmund Kelley	241 28
Stanley Kowal	29 10
Edw. Kazonowski	6 13
Stanislaw Kocincki	6 13
Ashley Kavanagh	94 06
Thos. Kumis	10 50
Leo Klos	3 50
Daniel Kennedy	99 97
Lathrop Bros.	60 14
Oscar Lemieux	12 25
Wm. Lane	34 78
Farley C. Lord	40 90
Austin LeBlanc	29 10
John Lendarowicz	178 08
John Lendarowicz, Jr.	22 97
Russell Lathrop	8 75
Jesse Leet	4 38
Michael Los	42 44
Joseph Leet	14 88
John Laychowski	30 62

Isaac Lemieux	67 59
John LaBelle	120 54
Joseph Linnihan	1 75
Thos. R. Lord	52 74
Napoleon Lemay	210 67
Jas. A. Lord	31 06
Robt. Lakeman	10 50
Joseph Loon	12 69
Joseph Levon	33 25
Harry Lambert	33 91
Daniel Maguire	80 00
Monstone Farm	84 40
Turner Hill Farm	24 72
John Mayes	109 82
Harry Manzer	140 66
Alvery Marriott	2 63
Albert Miller	7 00
Alliston Mansfield	9 19
Wm. Martel	7 22
Jos Martel	27 13
Truffley Martel	1 31
Francis Miller	9 41
Geo. Manzer	104 57
Geo. Manthorn	38 94
Edw. J. Martel	10 94
Wilfred Martel	1 31
Louis Manthorn	41 56
Raymond Manthorn	4 37
Fred. Manthorn	1 31
Geo. Marlin	88
Louis Nursard	12 25
Irvin Manzer	3 50

J. G. Mansfield	4 81
Clemon Mellen	20 78
Louis Mesilei	3 50
Perley Morris	16 85
Frank Macuzouski	1 53
John Mackeown	7 00
Tony Martin	5 04
John Miller	2 85
John Martin	3 06
Walter Martineau	10 94
Chas. Miller	14 00
Frank McInnis	246 11
Fred McGilvary	54 91
Arthur McIntire	79 63
R. W. McLeod	17 50
D. J. McLeod	40 69
Alex McLeod	24 50
D. A. McLeod	28 00
D. H. McLeod	19 69
Maurice Norman	28 67
J. E. Norman, Jr.	8 31
Chas. Poor	177 63
Edward Perry	12 47
John Pappas	17 94
Andrew Perry	78 10
Alfred Player	1 75
Francis Pickering	7 00
Alfred Poyner	3 50
W. L. Phillips	171 63
Chas. Pickard	126 01
D. S. Perley	233 02
Percy Poor	66 06

E. M. Poole	5 03
Michael Phalen	10 94
Bernard Phalen	3 06
Albert Powers	3 50
Valentine Potter	7 00
Walter Prentiss	41 13
Dana Parsons	46 60
Valentine Putver	24 50
Geo. E. Parsons	4 81
Edward Robbins	351 00
Llewellyn Rogers	271 72
James Reilly	11 38
John Roper	3 94
Wm. E. Reilly	283 51
Harry Rutherford	17 06
J. P. Rutherford	23 85
Felix Ruidoct	3 50
Arthur Riley	3 50
Joseph Riley	3 50
V. E. Rust, Jr.	149 63
Chas. A. Ring	49 89
Michael Ryan	6 13
D. F. Ryan	12 04
John Riley	13 56
Paul Raupach	7 00
Fred. Robichau	199 95
Michael Robichau	23 19
Edward Robichau	38 50
Arnold Richards	1 53
Ralph Richardson	124 26
Chas. Rust	25 16
Frank Seahill	296 21

Albert M. Sheppard	373 12
Wm. Stone	1 31
Wm. Stone, Jr.	65 42
Harold Scotton	1 75
Everett Smith	7 44
Clarence Smith	21 22
Allen Sullivan	12 69
Elmer Smith	16 63
Tony Serecello	74 83
Wesley Scott	46 81
Wm. Sturgis	28 44
Geo. Stanley	6 56
Albert Spyut	28 01
F. E. Smith	8 75
Robt. Spencer	87 72
Henry Shaw	169 77
Harry Saunders	11 38
B. E. Spencer	2 19
Joe Stinson	17 07
Arthur Skrakus	29 10
Silas Stone	19 04
Alex Smith	14 00
R. H. Smith, Jr.	2 63
Peter Strobles	148 10
Edw. Spiller	68 70
Jos. Surrette	3 50
John Singer	24 94
J. L. Smith	16 63
Henry Somers	12 25
Thos. Smith	3 50
Chas. Saulnier	16 85
Steven Somers	2 19

Chas. Smith	139 35
John Sloski	14 00
Robert Shaw	1 75
Geo. Smith	76 36
Ainslee Smith	5 69
Edw. H. Smith	41 13
Howard Stone, Jr.	28 00
Themo Soffron	2 19
Fred Sheppard	25 82
Howard Stone	200 61
Arthur Sheppard	3 50
Chester Symes	138 71
Enos Titus	74 81
Chas. Thomas	49 00
Ellwood Taylor	33 04
A. S. Tenney	12 48
Eugene Titcomb, Jr.	10 06
Geo. Tibbetts	1 31
Andrew Tobiasz	34 13
Turner Hill Farm	509 50
N. R. Underhill	7 25
Louis Vashel	31 50
Harry Wilkinson	273 22
F. E. Wood	87 19
Edmund Wile	252 91
John Woron	33 25
Brainard Wallace	17 50
Wm. Weagle	42 87
Robt. Wallace	121 41
Michael Wasik	92 32
Stephen Woodman	99 76
Guy Wells	301 67

Albert G. Waite	4 81
Austin White	17 28
Edward Wells	195 13
Lawrence Wile	33 48
Wilfred Wile	4 81
Leo Wilkinson	4 81
W. W. Waite	49 67
G. L. Woodbury	77 89
Felix Wegzyn	3 06
Albert Wright	16 19
Maynard S. Whittier	26 25
Michael Young	181 79
Ambrose Young	80 94
Dana Wells	4 81

\$19,332 84

Stable

William G. Horton, grain	\$186 93
Geo. B. Brown, grain	116 98
A. Story Brown, hay	84 85
Est. Edmund Wile, hay	131 70
John A. Brown, hay	111 74
William Bizeski, shoeing	53 25
Ipswich Blacksmith Co., shoeing	106 90
B. B. Ward, repairs	15 55
Water Dept., water	104 32
Brainard J. Conley, supplies	1 00
W. A. Snow Iron Works, supplies	40 00

C. F. Chapman & Son, supplies	7 75	
		<u>\$ 960 97</u>
Total expenditures		\$47,025 93
Unexpended balance		62
		<u>\$47,026 55</u>
Appropriation	\$45,825 00	
Appropriation unpaid 1922 bills	223 75	
Reimbursement from State (Essex Road)	977 80	
		<u>\$47,026 55</u>

ARGILLA ROAD CONSTRUCTION

Edmund Wile, teams	\$79 00	
A. Story Brown, teams	78 00	
William E. Reilly, labor	40 00	
Guy Wells, labor	8 00	
Harry Wilkinson, labor	16 00	
Howard Stone, labor	16 00	
Henry Lavoie, labor	24 00	
Harry Miller, labor	32 00	
Albert M. Sheppard, labor	45 93	
Upland Farms, gravel	36 80	
		<u>\$ 375 73</u>
Total expenditures		\$ 375 73
Balance from 1922		375 73

LOWER EAST STREET REPAIRS

F. E. Wood, teams	\$43 45	
Michael Ryan, teams	97 00	
Edmund Wile, teams	104 00	

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Harry Wilkinson, labor	48 00	
Guy Wells, labor	43 50	
William E. Reilly, labor	34 50	
Frank Seahill, labor	3 00	
Howard Stone, labor	38 50	
Henry Lavoie, labor	13 00	
Albert M. Sheppard, labor	40 25	
Louis Kelley, labor	24 00	
		<hr/>
Total expenditures		\$ 489 20
Unexpended balance		10 80
		<hr/>
		\$ 500 00
Appropriation		\$ 500 00

CHARITIES

OUT POOR DEPARTMENT

General Administration

Chas. S. Garrett, salary	\$104 16
Francis E. Wood, salary	104 10
Walter F. Gould, salary	104 10
Frank T. Goodhue, salary	33 33
John G. Sperling, salary	20 82
Chas. S. Garrett, Agent	174 99
Frank T. Goodhue, Agent	8 33
E. W. Dodge, auto hire	3 00
F. E. Wood, auto hire	14 25
D. A. Grady, auto hire	11 25
Geo. A. Schofield & Son, advt.	50
Chas. S. Garrett, cash paid out	6 35
	<hr/> \$ 585 18

Cash Allowances

Sundry persons	\$3,584 00
	<hr/> \$ 3,584 00

Rent

Mary E. Blodgett	\$24 00
R. W. Burnham	8 00
Chester A. Bolles	29 40
D. A. Grady	10 00
Arthur C. Glover	35 00
Lillian B. Dodge	13 00
	—————\$ 119 40

Groceries and Provisions

Co-operative Grocery Stores Co.	\$113 84
John A. Woleiko	203 00
E. C. Lord	100 10
John T. Connor Co.	83 49
Tony Martin	37 88
E. E. Gray Co.	33 34
Marcorelle Bros.	13 50
E. I. Holland	9 98
The Great Atlantic & Pacific Tea Co.	9 00
Walter E. Poole	7 00
Titcomb & Co.	5 00
Ipswich Meat Market	3 00
	—————\$ 619 13

Fuel

Lathrop Bros.	\$91 02
Chas. L. Lovell	61 95

F. E. Wood	48 00	
George Fall	8 75	
A. H. Peatfield	2 00	
		—————\$ 211 72

Board and Care

Maude Jewett	\$279 00	
Lizzie B. Doucette	208 00	
Veto Amario	104 00	
Mamie E. Kneeland	79 35	
		—————\$ 670 35

Medicine and Medical Attendance

M. C. McGinley, M. D.	\$110 58	
F. S. Smith, M. D.	57 00	
Chas. E. Ames, M. D.	50 00	
Marietta L. Pease	5 00	
Sullivan's Drug Store	2 00	
Frank W. Kyes	3 00	
		—————\$ 227 58

State Institutions

Dept. of Public Welfare	\$401 55	
Div. of Child Guardianship	244 00	
		—————\$ 645 55

Other Cities and Towns

City of Beverly	\$528 99	
City of Worcester	156 18	
City of Lynn	15 00	
City of Boston	13 71	
City of Salem	12 00	
	—————	\$ 725 88

Other Expenses

C. S. Tyler, dry goods	\$12 50	
Newman's Dept. Store, dry goods	36 00	
A. Yianakos, stove	3 00	
V. H. Grant, car fares	3 02	
Maxine Perry, Labor	2 25	
Clarence Cheever, repairs	2 00	
	—————	\$ 58 77

Total expenditures		\$7,447 56
Unexpended balance		2 25

		\$7,449 81
Appropriation	\$7,000 00	
Appropriation unpaid 1922 bills	449 81	
	—————	\$ 7,449 81

TOWN FARM
Salaries and Wages

Harold Noreen, Superintendent	\$640 00
Carrie Noreen, Matron	425 00
Hannah O'Connell, labor	161 93
William R. McKenzie, labor	100 00
Fred D. Gerry, labor	122 50
Walter L. Stone, labor	96 50
Adolph Lobach, labor	56 00
Anna Hogquist, labor	40 00
Augusta O'Neil, labor	30 00
Emil Daigle, labor	7 75
Clarence Darres, labor	28 25
Harold Noreen, cash paid for labor	6 00
	\$1,713 93

Groceries and Provisions

Co-operative Grocery Stores Co.	\$335 05
Marcorelle Bros.	260 33
Ipswich Meat Market	107 18
E. E. Gray Co.	96 21
Walter F. Poole	79 52
Miley Soap Co.	48 75
Clapp Bros.	38 16
W. G. Claxton	20 75
Titcomb & Co.	8 67
E. C. Lord	7 92
	\$ 1,002 54

Dry Goods and Clothing

Newman's Dept. Store	\$60 92	
C. S. Tyler	18 87	
G. G. Vlahos	4 15	
George Karalias	85	
	—————	\$ 84 79

Fuel

Chas. L. Lovell	\$189 87	
Lathrop Bros.	69 36	
	—————	\$ 259 23

Equipment and Repairs

C. F. Chapman & Son, supplies	\$28 00	
John W. Goodhue Corp., supplies	123 50	
Arthur C. Damon, supplies	24 33	
R. L. Purinton, plumbing	167 17	
Ipswich Mills, repairs	1 00	
Canney Lumber Co., lumber	6 09	
Joseph A. King, repairs	24 09	
A. I. Savory, supplies	5 10	
Howard Blake & Son, supplies	22 33	
Mayer & Porter, repairs	8 65	
W. A. Chaplin, harrow	12 50	
Standard Oil Co. of N. Y., supplies	54 94	
B. B. Ward, supplies	4 00	
Thos. R. Lord, supplies	1 65	
	—————	\$ 483 35

Grain

Geo. B. Brown	\$232 15
William G. Horton	394 08
Norwood's Mill	7 30
	<hr/> \$ 633 53

Other Expenses

Harold Noreen, cash paid out	\$31 59
Ipswich Blacksmith Co., shoeing	48 90
William Bizeski, shoeing	18 80
Sullivan's Drug Store, supplies	1 95
Brainard J. Conley, supplies	6 40
Leander Johnson, services	5 00
Lafayette Wet Wash Laundry, laundry	65 50
F. C. Blakely, services	22 25
W. H. Hulbert, supplies	4 00
Damon & Damon, insurance	53 76
Boston & Maine R. R., freight	1 76
A. I. Savory, supplies	1 25
Chas. S. Garrett, supplies	2 10
H. W. Phillips, supplies	14 00
A. F. Foote, Comm'r, inspection	2 00
	<hr/> \$ 279 26

Total expenditures	\$ 4,456 63
Unexpended balance	15
	<hr/> \$4,456 78

Appropriation	\$4,100 00
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Appropriation unpaid 1922 bills	40 78
Transfer from Reserve Fund	316 00
	<hr/> \$ 4,456 78

INVENTORY, STOCK, TOOLS, ETC., AT TOWN FARM

	Jan. 1, 1924		Jan. 1, 1923		Gain	Loss
	No.	Value	No.	Value		
Cows	14	\$900 00	15	\$900 00		
Bull	1	100 00	1	100 00		
Heifer	1	20 00	1	20 00		
Horses	3	300 00	3	350 00		\$50 00
Fowl	32	80 00	30	30 00	\$50 00	
Carts & wagons	5	150 00	5	150 00		
Manure spreader	1	10 00	1	60 00		50 00
Mowing machines	2	90 00	1	40 00	50 00	
Plows	2	28 00	2	28 00		
Cultivators	2	8 00	2	8 00		
Horse hoe	1	4 50	1	4 50		
Horse hay fork	1	40 00	1	40 00		
Harrows	3	30 00	2	30 00		
Sleds	2	16 00	1	6 00	10 00	
Wood, cords	7	75 00	2½	30 00	45 00	
Coal, tons	¼	4 00	¼	4 00		
Groceries & prov.		50 00		50 00		
Dairy utensils		25 00		25 00		
Furniture & bedding		300 00		300 00		
Ranges & fixtures		140 00		20 00	120 00	
Heating plant		1620 00		1800 00		180 00
Tedder	1	8 00	1	8 00		
Tools		25 00		15 00	10 00	
Blocks & ropes		20 00		5 00	15 00	
Ice chest		8 00		8 00		
Harnesses & blankets		65 00		65 00		
Potato digger	1	1 00	1	1 00		
Wheelbarrows	2	8 00	2	8 00		
Pung	1	15 00	1	15 00		
Seed sowers	2	5 00	2	5 00		
Wood saw	1	65 00	1	65 00		
Hogs			3	100 00		100 00
Horse hay rake	1	35 00	1	8 00	27 00	
Pump jack	1	14 00	1	14 00		
Oil tank	1	5 00	1	5 00		
Water tank	1	100 00	1	100 00		
Drag	1	2 00	1	2 00		
Total		\$4366 50		\$4419 50	\$327 00	\$380 00

INVENTORY, PRODUCE, ETC., AT TOWN FARM

	Jan. 1, 1924		Jan. 1, 1923		Gain	Loss
	No.	Value	No.	Value		
Onions, bushels	12	\$26 00	7	\$8 75	\$17 25	
Carrots, bushels	6	9 00			9 00	
Parsnips, bushels	3	6 00			6 00	
Corn, bushels	90	67 50			67 50	
Beans, bushels	5	27 00	6	27 00		
Potatoes, bushels	50	60 00	35	35 00	25 00	
Roots, bushels	10	7 50			7.50	
English hay, tons	35	1050 00	35	1050 00		
Salt hay, tons			2	20 00		\$20 00
Mulch, tons	2	20 00	2	20 00		
Salt, pork, lbs.	275	55 00			55 00	
Apples, bbls.	5	15 00			15 00	
Cabbages		5 00			5 00	
Hams, bacon, etc.		30 00			30 00	
Disinfectant		12 50		2 50	10 00	
Total		\$1390 50		\$1163 25	\$247 25	\$20 00
Inventory, stock, tools, etc.		4366 50		4419 50	327 00	380 00
		\$5757 00		\$5582 75	\$574 25	\$400 00
		5582 75			400 00	
Net Gain		\$174 25			\$174 25	

SUMMARY OF INCOME AND EXPENDITURES AT THE TOWN FARM FOR YEARS 1919-1923

	1919	1920	1921	1922	1923
Expended	\$3991 54	\$4072 74	\$4291 79	\$4636 66	\$4456 63
Income	1879 60	1791 10	2321 05	2277 93	2166 07
Net expense	\$2111 94	\$2281 64	\$1970 74	\$2358 73	\$2290 56

Number of inmates at Farm Jan. 1, 1924, 6.

Average number of inmates during 1923, 6.

Total number registered in 1923, 8.

Amount of sales for 1923, \$2166.07.

Average cost per week for each inmate, \$7.34.

SOLDIERS' BENEFITS**State Aid**

Sundry persons, cash	\$1,030 00
	<hr/>
Total expenditures	\$1,030 00
Unexpended balance	170 00
	<hr/>
	\$1,200 00
Appropriation	1,200 00

Military Aid

Sundry, persons, cash	\$330 00
	<hr/>
Total expenditures	\$330 00
Unexpended balance	370 00
	<hr/>
	\$700 00
Appropriation	700 00

Soldiers' Relief

Sundry persons, cash	\$991 00
Chas. L. Lovell, fuel	1 70
Tilton Bros., fuel	21 00
Tougas & Tougas, groceries	261 00
Geo. G. Bailey, M. D., services	139 00
Geo. E. MacArthur, M. D., services	24 00
Ipswich Post, American Legion, burials	133 99
Eben B. Moulton, use of auto	3 00
F. S. Witham, cash paid out	1 00
	<hr/>
Total expenditures	\$1,575 69

IPSWICH TOWN REPORT

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Unexpended balance		3 31
		<u> </u>
		\$1,579 00
Appropriation	\$1,300 00	
Appropriation unpaid 1922 bills	179 00	
Transfer from Reserve Fund	100 00	
		<u> </u> \$1,579 00

RECREATION

PARKS

Frank McInnis, labor	\$133 50
Lawrence Peatfield, labor	100 75
Chas. H. Wells, labor	4 38
Wm. A. Banfill, painting	5 00
Samuel C. Gordon, plants	24 25
Joseph Breck & Sons, supplies	63 89
Harriett Nourse, loam	2 80
Water Dept., water	14 00
F. C. Wade, cash paid out	2 02
C. F. Chapman and Son, Lawn Mower	280 00
Howard Blake & Son, supplies	2 32
B. H. Davis, supplies	3 00
R. W. Davis, supplies	60
Electric Light Dept., supplies	2 37
	<hr/>
Total expenditures	\$ 638 88
Unexpended balance	12
	<hr/>
	\$ 639 00
Appropriation	639 00

PLAYGROUND

C. F. Chapman & Son, equipment	\$72 00
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IPSWICH TOWN REPORT

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Water Dept., pipe	104 13	
John E. Greene, labor	8 50	
F. E. Wood, moving building	35 00	
Newman's Dept. Store, supplies	11 66	
Howard Blake & Son, supplies	1 86	
Wm. B. Richards, team	14 00	
		<hr/>
Total expenditures		\$ 247 15
Unexpended balance		252 85
		<hr/>
		\$ 500 00
Appropriation		500 00

CEMETERIES

Charles Jewett, labor	\$17 94
Wm. H. Bodwell, labor	2 20
Edward R. Hardy, labor	2 20
Edward Bodwell, labor	102 00
Howard Blake, labor	627 75
Maynard S. Whittier, labor	89 00
Warren E. Grant, labor	34 00
Wm. E. Grant, labor	30 00
Orville P. Grant, labor	30 00
Clarence Comeau, labor	217 00
Wm. L. Stone, labor	314 50
Walter L. Stone, labor	8 00
Angus I. Savory, labor	50 00
Ralph K. Whittier, labor	50 00
L. A. Lord, labor	190 75
Wm. B. Richards, labor	6 00
O. M. Hills, labor	38 70
L. A. Lord, team	11 00
Samuel C. Gordon, plants	66 50
Howard Blake & Son, supplies	76 72
Water Dept., water	33 00
Total expenditures	\$1,997 26

Unexpended balance	2 74
Appropriation	<u>\$2,000 00</u>

Perpetual Care

L. A. Lord, labor	\$226 00
Howard Blake, labor	214 00
Edward Bodwell, labor	74 50
O. M. Hills, labor	10 00
Carrie R. Brown, flowers	5 98
	<hr/>
Total expenditures	\$530 48
Transferred from Cemetery Trust Funds	\$530 48

UNCLASSIFIED

MEMORIAL BUILDING

Floyd Bruce, janitor	\$1075 00
Readsboro Chair Co., supplies	4 82
John W. Goodhue Corp., supplies	87 55
A. F. Foote, Commissioner, inspection	6 00
Smith & Russell, frame	75
R. L. Purinton, supplies	40
F. L. Burke & Son, fuel	222 01
Chas. L. Lovell, fuel	94 55
Lathrop Bros., fuel	62 63
Geo. A. Schofield, cash paid out	2 50
J. J. Merrill, supplies	3 39
Chas. S. Garrett, supplies	10 50
Arthur C. Damon, supplies	9 00
Frank H. Morgan, labor	73 00
Manzer & Damon, labor	127 16
Howard Blake & Son, supplies	21 57
A. J. Barton & Son, labor	15 00
Johns-Manville, Inc., supplies	9.50
George Hayes, labor	6.25
C. F. Chapman & Son, supplies	2 50

IPSWICH TOWN REPORT

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Northern Ins. Co., insurance	90 00	
American Ins. Co., insurance	60 00	
Louis Nikalakakis, refund	26 37	
		<hr/>
Total expenditures		2010 45
Unexpended balance		429 45
		<hr/>
		\$2439 90
Appropriation	\$1000 00	
Balance from 1922	239 90	
Rent from organizations	1200 00	
		<hr/>
		2439 90

TOWN HALL REPAIRS

George H. Clapp, painting	\$53 95	
Manzer & Damon, carpentry	20 98	
R. L. Purinton, plumbing	76 39	
Austin L. Lord, masonry	49 80	
Canney Lumber Co., lumber	8 96	
The Fairbanks Co., repairs	14 20	
A. W. Norwood, labor	6 00	
		<hr/>
Total expenditures		230 28
Unexpended balance		15 65
		<hr/>
		\$245 93
Balance from 1922		245 93

MEMORIAL DAY

Gen. James Appleton Post 128, G. A. R.	\$300 00	
		<hr/>
Total expenditures		\$ 300 00
Appropriation		300 00

COUNTY JAIL PURCHASE

County of Essex	\$23000 00	
		<hr/>
Total expenditure		23000 00
Appropriation		23000 00

MEMORIAL BUILDING

(Special)

Readsboro Chair Co., seats	\$600 00	
		<hr/>
Total expenditure		600 00
Donation by Moritz B. Phillip	500 00	
Donation by George A. Schofield	100 00	
		<hr/>
		\$ 600 00

ESSEX SANATORIUM

County of Essex	\$1665 87	
		<hr/>
Total expenditure		\$1665 87
Appropriation		1665 87

MANNING STREET GARAGE

Mayer & Porter	\$4000 00	
		<hr/>
Total expenditure		\$4000 00
Appropriation		4000 00

WHARF TOILET

Ralph E. Ladd, contract	\$300 00	
Total expenditure		\$300 00
Appropriation		300 00

CABLE HOSPITAL

Cable Hospital	\$1500 00	
	<hr/>	
Total expenditure		\$1500 00
Appropriation		1500 00

SHELL FISH

Henry A. Churchill, salary	\$66 67	
Henry Shaw, salary	66 67	
Geo. W. Brown, salary	66 66	
	<hr/>	
Total expenditures		\$200 00
Appropriation		\$200 00

Appropriations and Payments of Departments for the Municipal Year 1923

Department	Refunds and		Total	Expended	Balance
	Appro.	Transfers			
Selectmen	\$2600 00	\$350 00	\$2950 00	\$2861 02	\$ 88 98
Auditing & Accounting	1900 00		1900 00	1899 00	1 00
Treasurer & Collector	3900 00	26 72	3926 72	3918 69	8 03
Assessors	2500 00		2500 00	2460 15	39 85
Law	600 00	150 00	750 00	750 00	
Town Clerk	1400 00	16 50	1416 50	1403 60	12 90
Election & Registration	545 00	15 12	560 12	487 42	72 70
Town Hall	3345 00	23 80	3368 80	3070 01	298 79
Police	7500 00	1096 22	8596 22	8596 09	13
Fire	8900 00	3000 00	11900 00	11502 06	397 94
Forest Warden	100 00		100 00	68 50	31 50
Weights & Measures	346 50		346 50	345 12	1 38
Moth	3400 00	2745 34	6145 34	6109 56	35 78
Tree Warden	1000 00		1000 00	999 74	26
Health & Sanitation	4500 00	241 80	4741 80	4739 68	2 12
Highways	45825 00	1201 55	47026 55	47025 93	62
Argilla Road		375 73	375 73	375 73	
East St. Repairs	500 00		500 00	489 20	10 80

IPSWICH TOWN REPORT

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Out Poor	7000 00	449 81	7449 81	7447 56	2 25
Town Farm	4100 00	356 78	4456 78	4456 63	15
State Aid	1200 00		1200 00	1030 00	170 00
Military Aid	700 00		700 00	330 00	370 00
Soldiers' Relief	1300 00	279 00	1579 00	1575 69	3 31
Cable Hospital	1500 00		1500 00	1500 00	
Education	82000 00	387 25	82387 25	82386 03	1 22
Parks	639 00		639 00	638 88	12
Playground	500 00		500 00	247 15	252 85
Memorial Day	300 00		300 00	300 00	
Shell Fish	200 00		200 00	200 00	
Memorial Building	1000 00	1439 90	2439 90	2010 45	429 45
Essex Sanatorium	1665 87		1665 87	1665 87	
Manning St. Garage	4000 00		4000 00	4000 00	
County Jail	23000 00		23000 00	23000 00	
Cemeteries	2000 00		2000 00	1997 26	2 74
Interest	9233 00		9233 00	8618 77	614 23
Maturing Debt	14600 00		14600 00	14550 00	50 00
Reserve Fund	1000 00		1000 00	1000 00	

TRUST FUNDS

PERPETUAL CARE—CEMETERY FUNDS

	Amount		Expense	Balance
	Jan. 1922	Income		Jan. 1924
Cogswell	\$473 10	\$20 10	\$ 3 00	\$490 20
Andrews	311 51	13 24	5 00	319 75
Giddings	176 55	7 50	3 00	181 05
Potter	136 34	5 79	4 00	138 13
Kinsman	73 04	3 10	2 00	74 14
Samuel Blood	67 62	2 87	2 00	68 49
Staniford	142 20	6 04	1 50	146 74
Trow	493 73	20 98	5 00	509 71
Dawson	173 90	7 39	4 00	173 79
			3 50	
Birch	57 43	2 44	2 00	57 87
Aaron Kinsman	59 74	2 54	2 00	60 28
Varrell	441 78	18 77	4 00	456 55
Eben Kimball	214 75	9 12	5 00	218 87
Willecomb	83 77	3 56	2 00	85 33
Daniel Clarke	153 83	6 54	2 00	158 37
Rogers & Johnson	112 24	4 77	4 00	113 01
Harriet L. Kimball	167 13	7 10		174 23
George Kinsman	161 54	6 86	4 00	164 40
Martha Lakeman	77 86	3 31	2 00	79 17
Caldwell	136 35	5 79	2 00	140 14
Pingree	115 06	4 89	2 00	117 95
Young	25 96	1 10	1 00	26 06
Coburn	366 15	15 56	5 00	376 71

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1924
Mary Haskell	58 62	2 49	2 00	59 11
Hovey	145 38	6 18	2 00	149 56
Plouff	61 27	2 60	2 00	61 87
Farley	170 29	7 24	2 00	175 53
John B. Lamson	77 97	3 31	2 00	79 28
Joseph Spiller	60 59	2 57	2 00	61 16
Locust Grove	48 53	2 06		50 59
Mary E. Peatfield	130 49	5 54	2 00	134 03
Lucy E. Spiller	66 72	2 83	2 00	67 55
Jos. & Lydia Lord	173 16	7 37	5 00	175 53
Eben Caldwell	127 26	5 41	4 00	128 67
M. E. Barber	73 05	3 10		76 15
Sarah E. Durgin	117 81	5 00	2 00	120 81
Joanna Kinsman	132 29	5 62	4 00	133 91
Chas. W. Giddings	146 29	6 22		152 51
John Allen Brown	139 84	5 94	3 00	142 78
Millett & Kimball	230 21	9 78	7 00	232 99
Samuel Blake	148 77	6 32	2 00	153 09
Wm. G. Brown	154 54	6 57	3 00	158 11
Catherine Clarke	156 12	6 63	2 00	160 75
Charles Palmer	125 09	5 32	3 00	127 41
Sally Roberts	169 77	7 21	2 00	174 98
Eugene Spinney	155 19	6 59	2 00	159 78
Mary M. Fields	75 83	3 23	1 50	77 56
Luther Lord	142 67	6 06	3 00	145 73
Ezra Lord	149 91	6 37	2 00	154 28
Lucy H. Brown	155 25	6 60	2 00	159 85
Patience H. Bray	127 64	5 42	4 00	129 06
Richard T. Dodge	153 64	6 53	2 00	158 17
Henry F. Russell	119 10	5 06	4 50	119 66

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1924
George Haskell	378 19	16 07	5 00	389 26
Theodore C. Howe	149 77	6 36	2 00	154 13
Nathl. Shatswell	143 24	6 09	3 00	146 33
George H. Gilmore	73 30	3 11	2 00	74 41
American Ins. Co., insurance			6000	
Wm. A. & Ida				
M. Stackpole	183 47	7 80	2 00	189 27
Hannah H. Peatson	67 78	2 88	1 50	69 16
Harry K. Dodge	149 11	6 34	2 00	153 45
Henry S. Holmes	111 80	4 75	3 00	113 55
Caroline E.				
Hodgkins	58 60	2 49	4 00	57 09
Aaron F. Brown	84 69	3 60		88 29
J. Farley Kinsman	138 47	5 88	2 00	142 35
Thomas Brown	124 47	5 29	9 00	120 76
Wm. P. & Arthur				
W. Gould	144 56	6 14	2 00	148 70
Lucy C. Coburn	323 50	13 75		337 25
Wm. H. Kinsman	128 23	5 45	4 00	129 68
Caroline E. Bomer	123 27	5 24	3 00	125 51
Elizabeth A. Bailey	64 52	2 74	2 00	65 26
John Lane	54 62	2 32	3 00	53 94
Hannah Parsotts	69 74	2 96	1 50	71 20
E. & T. F.				
Cogswell	106 14	4 51	3 00	107 65
Moses & Ezekiel				
Peabody	122 64	5 21	2 00	125 85
Charles H. Cutler	139 03	5 91	2 00	142 94
Wm. & Abigail				
Haskell	55 56	2 36	2 00	55 92

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1924
Willis & Stacey	138 73	5 89	4 00	140 62
George E. Lord	137 31	5 83	2 00	141 14
Nora Fraser	57 05	2 42	2 00	57 47
Franklin G. Morris	141 71	6 02	4 00	143 73
Robert Stone	52 76	2 24	2 00	53 00
Emerson Howe	124 85	5 30	10 00	120 15
Caroline E. Lord	107 73	4 58	3 00	109 31
John D. Cilley	137 94	5 86	3 00	140 80
James Griffin	133 55	5 67	3 00	136 22
Eunice				
Caldwell Cowles	348 56	10 24	3 00	355 80
Ward F. Tenney	60 39	2 56	2 00	60 95
Josiah Dudley	115 80	4 92	2 00	118 72
John C. Kimball	418 38	17 78	5 00	431 16
Jennet F. Caldwell	234 23	9 95		244 18
Rebecca G. Hayes	56 46	2 40	2 00	56 86
John Galbraith	102 18	4 34	3 50	103 02
Thomas Holland	132 28	5 62	6 00	131 90
John Choate	80 74	3 43	3 00	81 17
Lucy Slade Lord	150 14	6 38	4 00	152 52
Walter E. Lord	125 99	5 35	2 00	129 34
Lemuel Smith	54 81	2 33	2 00	55 14
Samuel J. Goodhue	59 94	2 55	1 50	60 99
John A. Johnson	130 62	5 55	2 00	134 17
Noyes & Damon	110 28	4 69	2 00	112 97
Edwin H. Damon	110 40	4 69	2 00	113 09
Benjamin Newman	127 31	5 41	3 00	129 72
Nathaniel Archer	122 72	5 21	4 00	123 93
Abby J. Purrington	129 75	5 51	2 00	133 26

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1924
Sarah A. Seward	128 09	5 44	2 00	131 53
Frances P. Weeks	59 82	2 54	2 00	60 36
George A. Lord	57 70	2 45	2 98	57 17
William Heard	109 52	4 65	4 00	110 17
Martha E. Hanson	260 72	11 08	3 00	268 80
Charlotte M.				
Kimball	137 90	5 86		143 76
Mary J. Patterson	115 95	4 93	2 00	118 88
William L. Rust	52 87	2 24	2 00	53 11
E. Maria Stone	85 63	3 64	2 00	87 27
L. S. & E. B.				
Jewett	291 28	12 38	6 00	297 66
John Cook	56 08	2 38	6 00	52 46
Robert Gilmore	283 66	12 05	5 00	290 71
Johnathan L.				
Choate	176 24	7 49	4 00	179 73
Sarah E.				
Twombly	112 23	4 77	3 00	114 00
N. S. & Eben				
Kimball	107 86	4 58	4 00	180 44
Gen. Jas. Appleton	269 86	11 47	6 00	275 33
Etta L. Wentworth	52 74	2 24	2 00	52 98
Baker & Dixon	103 40	4 39	2 00	105 79
Charles H. Baker	84 80	3 60	2 00	86 40
Jeremiah				
Brockelbank	53 04	2 25	3 00	52 29
Wm. H. Russell	54 13	2 30	1 50	54 93
Winthrop Low	54 13	2 30	3 00	53 43
Edward Morrill	54 13	2 30	3 00	53 43
Jerry Spiller	107 19	4 55	3 00	108 74

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	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1924
Abbie M. Fellows	54 26	2 31	2 00	54 57
Nathaniel R.				
Farley	111 84	4 75		116 59
Eunice & Elizabeth				
Farley	56 30	2 39	1 00	57 69
Mrs. Charles S.				
Willcomb	112 94	4 80	2 00	115 74
Perkins &				
Chapman	180 43	7 67		188 10
Clara B. Dobson	54 13	2 30	1 50	54 93
Mrs. Charles D.				
Weeks	119 10	5 06	3 00	121 16
Mary E. Roberts	113 55	4 82	4 00	114 37
Everard H. Martin	104 53	4 44	4 00	104 97
John B. Brown	118 62	5 04	2 00	121 66
Mrs. Harriet A.				
Lamson	55 63	2 36		57 99
William Kimball	78 75	3 35	3 00	79 10
Olive P. Smith	111 37	5 73	2 00	115 10
David F. Dow	50 80	2 15	2 00	50 95
Eliza A. Foss	54 85	2 33	2 00	55 18
Sylvanus Caldwell	108 42	4 61	3 00	110 03
Mary J.				
Staniford, Est.	105 05	4 45	6 00	103 51
Frank H. Lord	100 69	4 28	3 00	101 97
Mary E. Bowen	51 98	2 21	2 00	52 19
Hannah M.				
Peatfield	109 32	4 65	2 00	111 97
H. B. Brown	81 93	3 48	2 00	83 41
George A. Mann	115 40	4 90		120 30

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1924
Alice H. Bone	53 02	2 25	2 00	53 27
Everett K. & Margaretta Brown	105 10	4 47	3 00	106 57
Pauline T. Farley	115 28	4 90	3 00	117 18
Wm. Ducksworth	165 19	7 02	5 00	167 21
George Spiller	342 07	14 54	3 00	353 61
Foster Russell, Heirs	105 33	4 47	4 00	105 80
Emma W. Tyler	108 14	4 59	2 00	110 73
Emma Baxter	52 48	2 23	2 00	52 71
Wm. A. Spiller	51 94	2 21	2 00	52 15
Seth Senior	53 30	2 26	1 50	54 06
E. M. Carpenter	53 99	2 29	1 50	54 78
John C. Foss	51 16	2 17	3 00	50 33
Joseph Johnson	51 87	2 20	1 50	52 57
Dexter McIntire	50 80	2 16	2 00	50 96
Mary A. Foster	50 80	2 16		52 96
Maria Mann	80 23	3 41	4 00	79 64
Warren Boynton	52 28	2 22	2 00	52 50
John A. Burnham	80 48	3 42	4 00	79 90
Jas. E. Gallagher	107 11	4 55	4 00	107 66
Arthur Buckley	53 11	2 26	2 00	53 37
Samuel H. Baker	51 62	2 19	2 00	51 81
Joseph F. Wood	103 39	4 39	7 50	100 28
George Brown	55 24	2 35	3 00	54 59
Elizabeth L. Smith	105 96	4 50	2 00	108 46
Mrs. John Sullivan	103 92	4 42	3 00	105 34
Richard R. Foster	105 74	4 49		110 23
Hannah S. Bond	76 30	3 24	2 00	77 54
Mrs. E. H. Welch	105 14	4 47	2 00	107 61

	Amount			Balance
	Jan. 1922	Income	Expense	Jan. 1924
W. H. Woodworth	104 59	4 44	2 00	107 03
Jeremiah Prescott	75 34	3 21	2 00	76 55
Mrs. Nellie Simms	50 71	2 15	2 00	50 86
Caverly	105 51	4 48	2 00	107 99
Abbie Collins	53 75	2 28	4 00	52 03
Andre Woodbury	53 56	2 28		55 84
E. Newton Brown	101 12	4 30	5 00	100 42
Lucy A. Hunt	104 21	4 43	4 00	104 64
Fredk. Willcomb	104 21	4 43	2 00	106 64
Susan M. Harris	102 00	4 33	4 00	102 33
F. H. Caldwell	51 00	2 17	1 50	51 67
Susan L. Downie	102 00	4 33	2 00	104 33
John & Mary E. Galbraith	102 00	4 33		106 33
Sophia A. Tyler & A. W. Dodge	102 00	4 33	4 00	102 33
Thomas H. & Lucre- tia S. Lord	102 00	4 33	2 00	104 33
David & Susan Russell	51 00	2 17		53 17
Mary E. Marshall	102 00	4 33		106 33
Sarah M. Gwinn	51 00	2 17	1 50	51 67
David Lowe	25 50	1 08		26 58
Rees Jenkins	75 00	3 19	2 00	76 19
Chas. S. Berry	100 00	4 25	2 00	102 25
Sylvanus F. Canney, Heirs	100 00	4 25		104 25
Moses Harris	100 00	4 25		104 25
Daniel H. Fellows	100 00	4 25	2 00	102 25

IPSWICH TOWN REPORT

	Amount Jan. 1922	Income	Expense	Balance Jan. 1924
Clifford H.				
Chapman	102 00	4 33	2 00	104 33
Thos. F. Chapman	51 00	2 17	1 50	51 67
Jos. Wait & Sons	500 00	21 25		521 25
Rogers & Jewett	50 00	2 12		52 12
Moses Wardell	200 00	8 50	2 00	206 50
Martha Hibbert	50 00	1 00		51 00
Capt. Joseph W.				
Willcomb	200 00	4 00		204 00
Elmer E. Stackpole	100 00	2 00		102 00
Gustavus Kinsman	100 00	2 00		102 00
George H. Green	100 00	2 00		102 00
Wm. A. Mitchell	100 00	2 00		102 00
William J. Harris &				
E. Dodge	100 00	2 00		102 00
	<u>\$25793 53</u>	<u>\$1075 43</u>	<u>\$530 48</u>	<u>\$26338 48</u>
Income undivided				18 20
				<u>\$26356 68</u>

RECEIPTS

Amount of Fund, January 1923		\$24847 42
New Funds during the year	\$ 950 00	
Income from investments	1089 74	
	<u> </u>	2039 74
		<u>\$26887 16</u>

EXPENDITURES

Paid for care of lots	\$530 48	
		530 48
		<hr/>
		\$26356 68

INVESTMENT ACCOUNT

Town of Ipswich, Electric Light 4s	\$2000 00	
Town of Ipswich, Water	7500 00	
City of Fitchburg, School 4s	3000 00	
Water Front Improvement Loan 4s	900 00	
Liberty Bonds	8650 00	
Ipswich Memorial Building Bonds	2000 00	
Ipswich Jail Bond	1000 00	
Ipswich Savings Bank	919 10	
		<hr/>
		\$25969 10

INCOME ACCOUNT

Balance undivided January, 1923		\$3 89
Town of Ipswich, Electric Light Loan	\$ 80 00	
Town of Ipswich, Water	300 00	
City of Fitchburg, School Loan	120 00	
Water Front Improvement	48 00	
Liberty Bonds	388 32	
Memorial Building Bonds	100 00	
Ipswich Savings Bank	53 42	
		<hr/>
		\$1089 74
		<hr/>
		\$1093 63

CREDIT

Cemetery Funds	\$1075 43	
Income undivided	18 20	
	<u> </u>	\$1093 63

ELIZABETH M. BROWN FUND

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the Society for the Prevention of Cruelty to Animals.

Balance, January, 1923	\$1009 52	
Income	40 76	
	<u> </u>	
Deposited in Ipswich Savings Bank, January 1924		\$1050 28

JOHN C. KIMBALL FUND

Town of Ipswich, Trustee, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance, January, 1923	\$520 20	
Income	20 20	
	<u> </u>	
		\$540 40
February 3, 1923, paid to F. A. Kimball, Treas.		20 20
		<u> </u>
Deposited in Ipswich Savings Bank, Jan. 1924		\$520 20

TREASURER'S DEPARTMENT

RECEIPTS AND EXPENDITURES

Receipts

Balance, December 31, 1922		\$23,818 69
Taxes 1920	\$614 36	
Taxes 1921	7945 42	
Taxes 1922	29,863 14	
Taxes 1923	189,425 52	
	<hr/>	227,848 44
Moth 1920	. \$ 75	
Moth 1921	121 15	
Moth 1922	390 40	
Moth 1923	2229 30	
	<hr/>	2741 60

Estimated Revenue Receipts:

Commonwealth of Massachusetts:

Income Tax 1923	\$11,026 75
Income Tax 1923—School Fund	8550 00
Income Tax, prior years	1011 75
Corporation Tax—Business, 1923	12,428 61
Corporation Tax—Public Service, 1923,	1527 25
Corporation Tax, prior years	1412 53
National Bank Tax	3157 21
Soldiers' Exemption	86 37

Licenses :

Liquor	\$2 00	
Junk	140 00	
Amusement	113 50	
All other	209 00	
		464 50

Third District Court, Criminal fines	1145 29
County of Essex, Dog Licenses	367 33
Collector's Dept., Costs, etc.	58 35
Town Clerk's Dept., sale of voting lists	2 50
Rent of Town Hall	553 50
Town Hall—Sale of junk	9 30
Telephone refunds—General Government	41 83
Telephone refunds—Police Dept.	18 73
Fire Dept.—Sale of junk	6 00
Weights & Measures Dept.—fees	88 82
Moth Dept.—Telephone refunds	28 10

County of Essex—Dog damage	23 00
Commonwealth of Massachusetts—Bounty	2 50
Health Dept., receipts	129 50
Highway Dept., receipts	711 57
Town Farm—Sale of produce	2166 07
Comm. of Mass.—Soldiers' Burials	133 99

School Department receipts:

Town of Rowley, Tuition	\$4058 18	
Comm. of Mass., Vocational Education	70 88	
Comm. of Mass., Tuition	36 25	
Sale of Portable School House	500 00	
Insurance Refunds	49 40	
Telephone Refunds	51 57	
Freight Refunds	6 03	
Sale of Supplies	91 41	
	<hr/>	4863 72

Memorial Day—Refund	49 63
Town Scale Receipts	28 30
Sale of Cemetery lots and graves	464 00
Interest on taxes	2596 78
Interest on deposits	1086 96
Sale of rock	32 00

 54,272 74

Comm. of Mass., State Aid	1248 00
Comm. of Mass., Military Aid	365 00
Electric Light Dept., light, power, etc.	47,027 43
Water Dept., water rates and supplies	23,994 54
Temporary Loans	161,400 00
County Jail Loan	21,000 00
Perpetual Care, New Funds	950 00
Cemetery Trust Funds, care of lots	530 48
Trust Fund Income	1150 70
Memorial Building, Rent	1200 00
Comm. of Massachusetts—Essex Road reimbursement	977 80
Kimball Fund	20 20
	<hr/>
	\$568,545 62

EXPENDITURES

Accountant's Warrants:

Department orders	\$231,567 98
Electric Light Dept.	47,010 11
Electric Light Dept., notes	5550 00
Electric Light Dept., interest	2318 50
Water Dept.	20,539 14
Water Dept., notes	3150 00
Water Dept., interest	8210 50
Temporary Loans	160,000 00
Interest on Temporary Loans	3535 77
General Loans	11,400 00
Interest on General Loans	5083 00
State Tax	14,160 00
State Highway Tax	6400 77
County Tax	13,397 84
Municipal Lighting Tax	12 22
Corporation Tax	16 59
Civilian War Poll Tax	5430 00
Wm. J. Riley, Treasurer Trust Funds, Perpetual care	950 00
Wm. J. Riley, Treasurer Trust Funds, Trust Fund Income	1150 70
Tax Refunds	204 59
	<hr/>
	\$540,087 71
Balance, December 31, 1923	28,457 91
	<hr/>
	\$568,545 62

BALANCE SHEET

DR.

Cash on hand, December 31, 1923		\$28,457 91
Wm. J. Riley, Collector Tax, 1918	\$19 96	
“ 1921	34 33	
“ 1922	4198 89	
“ 1923	32,170 74	
Moth 1915	21 85	
“ 1916	127 47	
“ 1917	41 39	
“ 1918	45 23	
“ 1919	2 00	
“ 1920	1 49	
“ 1921	102 55	
“ 1922	173 08	
“ 1923	435 69	
Electric Light	7367 71	
Water	5788 19	
Department Bills	631 44	
Commonwealth of Massachusetts	1145 00	
Overlay, 1918	17 21	
Overlay, 1922	904 65	
Overlay, 1923	107 88	
		<hr/>
		53,336 75
Sinking Fund, Water Department	\$159,197 64	
Net Bonded Debt	215,552 36	
		<hr/>
		374,750 00
Trust Funds		27,927 16
		<hr/>
		\$484,471 82

CR.

Overlay, 1915	\$16 64	
Overlay, 1917	94	
Overlay, 1919	1197 62	
Overlay, 1920	734 22	
Overlay, 1921	772 51	
Temporary Loans	41,400 00	
Electric Light Revenue	7367 71	
Water Revenue	5788 19	
Town Farm	325 00	
Education	1 22	
Payne School Repairs	1000 00	
Cogswell School Repairs	1000 00	
Memorial Building	429 45	
Electric Light Department	8656 40	
Water Department	3723 90	
		<hr/> \$72,413 80
Refunding Loan	\$2800 00	
Central Fire Station Loan	4000 00	
Electric Light Loan	50,750 00	
Water Loan	201,300 00	
Winthrop School Loan	12,000 00	
Heating Plant Loan	4000 00	
Waterfront Improvement Loan	900 00	
Motor Pump Engine Loan	3500 00	
Topsfield Road Loan	500 00	
Memorial Building Loan	36,000 00	
Burley School Addition Loan	38,000 00	
County Jail Loan	21,000 00	
		<hr/> 374,750 00
Cemetery Trust Funds	\$26,356 68	
Kimball Library Fund	520 20	
Brown Animal Fund	1050 28	
		<hr/> 27,927 16
Excess and Deficiency		9380 86
		<hr/> \$484,471 82

AUDITOR'S STATEMENT

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants.

FREDERICK S. WITHAM,

Auditor.

Notes Maturing 1924

Refunding Loan	\$700 00
Central Fire Station Loan	1000 00
Winthrop School Loan	1000 00
Heating Plant Loan	500 00
Water Front Improvement Loan	300 00
Motor Pump Engine Loan	2000 00
Topsfield Road Loan	500 00
Memorial Building Loan	2000 00
Burley School Addition Loan	2000 00
County Jail Loan	3000 00
Electric Light Loan	5550 00
Water Loan	3150 00
	————— \$21,700 00

Interest on Debt 1924

Refunding Loan	\$112 00
Central Fire Station Loan	170 00
Winthrop School Loan	480 00
Heating Plant Loan	160 00
Water Front Improvement Loan	36 00
Motor Pump Engine Loan	175 00
Topsfield Road Loan	27 50
Memorial Building Loan	1800 00
Burley School Addition Loan	1615 00
County Jail Loan	945 00
Electric Light Loan	2084 00
Water Loan	5482 00
Temporary Loans (estimated)	4000 00
	\$17,086 50

TAX COLLECTOR'S REPORT

Year	Uncollected Dec. 31, 1922	Collected 1923	Abated	Uncollected Dec 31, 1923
1918	\$36 77		16 81	19 96
1919	3 84		3 84	
1920	641 10	614 36	26 74	
1921	8623 64	7918 06	671 25	34 33
1922	35,530 65	29,849 86	1481 90	4198 89
*1923	223,612 52	189,362 25	2079 53	32,170 74
		\$227,744 53	\$4280 07	\$36,423 92

*Amount committed

 BONDED DEBT

Name of Loan	Amount	Payable
Refunding	\$2800 00	Serially 1924-1927
Central Fire Station	4000 00	Serially 1924-1927
Winthrop School	12,000 00	Serially 1924-1935
Heating Plant	4000 00	Serially 1924-1931
Water Front Improvement	900 00	Serially 1924-1926
Motor Pump Engine	3500 00	Serially 1924-1925
Topsfield Road	500 00	1924
Memorial Building	36,000 00	Serially 1924-1941
Burley School Addition	38,000 00	Serially 1924-1942
County Jail	21,000 00	Serially 1924-1933
Electric Light	50,750 00	Serially 1924-1938
Water Notes	41,300 00	Serially 1924-1936
Water Bonds	130,000 00	1924
Water Bonds	30,000 00	1927
<hr/>		
Total Bonded Debt	\$374,750 00	
Sinking Fund, Water Dept.	159,197 64	
<hr/>		
Net Bonded Debt	\$215,552 36	

 TEMPORARY LOANS

Sinking Fund, Water Dept.	\$13,900 00	March 10, 1924
Sinking Fund, Water Dept.	19,000 00	June 15, 1924
Sinking Fund, Water Dept.	8500 00	June 15, 1924

LIST OF UNPAID 1923 BILLS

Selectmen

Wm. H. Greenlaw, wire inspection	\$ 76 25	
	<hr/>	\$76 25

Treasurer and Collector

Wm. J. Riley, balance of salary	\$183 37	
Wm. J. Riley, cash paid out	6 00	
	<hr/>	\$189 37

Law Department

Albert F. Welsh, balance of salary	\$ 15 00	
Albert F. Welsh, services	180 00	
	<hr/>	\$195 00

Town Clerk

Geo. G. Bailey, M. D., birth returns	\$ 12 25	
Katingo Georgeopoulos, birth returns	3 25	
Grace G. Bamford, services	35 00	
A. I. Savory, supplies	75	
Ralph K. Whittier, death returns	43 00	
	<hr/>	\$94 25

Police

Geo. E. MacArthur, M. D., services	\$2 00	
Jesse J. Jedrey, services	4 00	
V. H. Grant, services	4 00	
Alfred C. Langmaid, services	4 00	
Horace E. Durgin, supplies	1 51	
Belmont Lunch, meals	40	
C. F. Chapman & Son, supplies	70	
D. A. Grady, supplies	2 04	
Sullivan's Drug Store, supplies	93	
Chas. S. Garrett, supplies	50	
R. W. Davis, supplies	1 96	
H. B. McArdle, supplies	15 75	
Ipswich Motor Co. Inc, supplies	45 60	
Chas. G. Hull, printing	7 00	
J. T. Hood, repairs	3 00	
New England T. & T. Co., telephones	11 01	
		————— \$104 40

Health and Sanitation

Albert F. Welsh, services	\$25 00	
City of Salem, board & care	10 71	
Manzer & Damon, carpentry	35 38	
		————— \$71 09

Highways

Electric Paint & Varnish Co., supplies	\$28 50	
Geo. B. Brown, grain	16 88	
Canney Lumber Co., lumber	27 41	
Ipswich Motor Co., Inc., supplies	14 11	
Mayer & Porter, supplies	7 25	
		————— \$94 15

Out Poor

City of Beverly, Aid	\$242 03	
B. B. Mansfield, M. D., services	166 66	
F. S. Smith, M. D., services	21 00	
Chas. L. Lovell, fuel	8 75	
Lathrop Bros., fuel	25 95	
Tony Martin, milk	51 12	
Chester A. Bolles, rent	7 00	
A. I. Savory, supplies	5 90	
	<hr/>	\$528 41

Town Farm

Chas. S. Garrett, supplies	\$ 2 60	
Wm. G. Horton, grain	36 70	
Geo. B. Brown, grain	17 10	
Newman's Dept. Store, supplies	10 86	
John W. Goodhue Corp., supplies	3 12	
C. F. Chapman & Son, supplies	1 40	
Howard Blake & Son, supplies	6 01	
Ipswich Meat Market, supplies	24 57	
Chas. L. Lovell, fuel	46 34	
Clapp Bros., supplies	13 38	
Walter F. Poole, supplies	4 93	
Marcorelle Bros., supplies	31 68	
Arthur C. Damon, supplies	8 72	
Titcomb & Co., supplies	2 25	
C. S. Tyler, supplies	38	
Brainard J. Conley, supplies	7 50	
Mayer & Porter, supplies	3 00	
Canney Lumber Co., supplies	56 70	
House of Correction, supplies	72 00	
	<hr/>	\$349 24

Cemeteries

Howard Blake & Son, supplies	\$22 87	
		\$22 87

Education

Walter K. Chapman, transportation	\$ 45 00	
F. E. Wood, transportation	80 00	
Samuel C. Gordon, trucking	23 50	
George Fall, fuel	8 25	
American Railway Ex. Co., express	77	
Arthur W. Goald, carpentry	21 00	
Hiller Co., supplies	3 15	
George Hayes, supplies	23 70	
Electric Light Dept., light	2 50	
John W. Goodhue, Corp., supplies	16 97	
Ipswich Gaslight Co., gas	28 33	
Manzer & Damon, carpentry	3 37	
Oliver Ditson Co., supplies	30 46	
Dowling School Supply Co., supplies	42 70	
N. J. Bolles, supplies	10 04	
B. J. Conley, supplies	4 25	
J. J. Merrill, supplies	3 35	
Joseph I. Horton, car fares	9 90	
A. H. Peatfield, fuel	82 20	
Joseph A. King, repairs	3 10	
Walworth Mfg. Co., supplies	1 41	
Canney Lumber Co., lumber	98 48	
New England T. & T. Co., telephones	12 49	
		\$554 92

Soldiers' Relief

Geo. G. Bailey, M. D., services	\$108 00	
Tougas & Tougas, groceries	12 00	
John A. Brown, rent	136 00	
	<hr/>	\$256 00
Total unpaid bills		<hr/> \$2,535 95

LIST OF JURORS

TOWN OF IPSWICH

Appleton, Elliot L., 5 Newmarch St.	Clerk
Arthur, M. Charles, Turner Hill	Supt.
Andrews, Reuben, 9 Liberty St.	Painter
Augur, Willis L., 7 County St.	Janitor
Bailey, Walter R., 95 Central St.	Chauffeur
Barker, George A., 89 Central St.	Real Est. & Ins.
Bayley, Samuel S., 27 East St.	Fisherman
Barton, Augustus J., Jr., 86 Central St.	Mgr.
Blake, Howard, 9 High St.	Laborer
Bragdon, C. Emery, 5 Manning St.	Mgr.
Brennan, Arthur J., 19 Pleasant St.	Plumber
Brown, Frederick A., Meeting House Green	Insurance
Blaisdell, Edward L., 11 Maple Ave.	Expressman
Burke, Michael, Fellows Rd.	Supt.
Burke, Harland, 3 Maple Ave.	Supt.
Burnham, Joseph H., 1 High St.	Innholder
Burnham, William H., 28 Green St.	Painter
Byron, Fred. F., 15 County St.	Salesman
Bolles, Norman J., 12 Fruit St.	Grocer
Caldwell, Clarence C., 21 Mineral St.	Overseer
Cameron, Seward J., Newmarch St.	Farmer
Canney, Charles C., 55 So. Main St.	Lumber

Chapman, Fred F., 15 Mineral St.	Salesman
Clapp, George H., 27 Turkey Shore Rd.,	Painter
Cogswell, Edward S., 11 Green St.	Cashier
Cole, James E., Jr., Fellows Rd.	Electrician
Currier, Ernest E., 47 Central St.	Retired
Damon, Arthur C., 100 Central St.	Merchant
Damon, Charles F., 10 Fruit St.	Clerk
Damon, Everett G., 10 Fruit St.	Carpenter
Damon, Harry K., 6 Manning St.	Broker
Doughty, Howard N., 18 Green St.	Asst. Treasurer
Ewing, Oscar H., 9 Prescott Rd.	Barber
Ford, George W., 38 East St.	Repairman
Galligan, Charles H., 19 Topsfield Rd.	Salesman
Garrett, Charles S., 22 Fruit St.	Merchant
Goodhue, Charles E. Jr., 15 Spring St.	Salesman
Greene, John E., 11 Pleasant St.	Carpenter
Girard, Frank H., 24 Mineral St.	Heel Cutter
Glover, Arthur C., 64 East St.	Watchmaker
Glover, Charles A., 59 So. Main St.	Stone Cutter
Gordon, Samuel C., Essex Rd.	Florist
Haggerty, Lyman H., High St.	Appraiser
Henderson, Wayne, 6 Agawam Ave.	Salesman
Hills, George W., 35 Washington St.	Painter
Hayward, Walter E., Topsfield Rd.	Manufacturer
Hull, Frank C., Newmarch St.	Caretaker
Jewett, Amos E., High St.	Farmer
Kyes, Herman W., 26 High St.	Engineer
Lord, Arthur S., 97 High St.	Mgr.
Moulton, Eben B., Essex Rd.	Farmer
Merson, Henry S., 5 Spring St.	Stone Cutter
Mallard, Frank W., 62 High St.	Laborer
Mallard, Charles A., 14 Maple Ave.	Electrician

Perley, David S., Linebrook Rd.	Farmer
Starkey, Frank R., 6 No. Main St.	Machinist
Tilton, Roy K., 57 So. Main St.	Clerk
Whittier, Herbert O., County Rd.	Caretaker
Norwood, William G., 38 Market St.	Architect
Snelson, Frank, 37 Turkey Shore Rd.	Machinist
Williams, Samuel H., 58 High St.	Foreman
Willcomb, Daniel L., Willcomb Sq.	Grocer

POLICE DEPARTMENT

To the Honorable Board of Selectmen,

Town of Ipswich.

Gentlemen :

I have the honor to submit to you the report of the duties performed by the Police Department for the year ending December, 31st, 1923.

Total number of arrests 253

Arrests per month :

January	7
February	1
March	11
April	14
May	33
June	30
July	19
August	33
September	45
October	19
November	34
December	7
Total	— 253

Classification of Crimes:

Assault	10
Assault and Battery	13
Breaking and Entering	1
Burning to Defraud	2
Cattle Trespass	7
Carrying Revolver	1
Disturbing the Peace	1
Drunkenness	103
Gaming	14
Keeping intoxicating liquor with intent to sell	5
Liquor Nuisance	3
Larceny	4
Manslaughter	2
Non-support	4
Operating auto under the influence of liquor	16
Selling intoxicating liquor	2
Vagrancy	6
Violation of the Game Law	4
Violation of the Federal liquor law	4
Violation of the Motor Vehicle law	51
Total	— 253
Crimes against Persons	29
Crimes against Property	14
Crimes against Public Order	210
Total	— 253

Disposition of Cases:

Appealed	9
Continued	6
Committed to the House of Correction	12
Discharged	13

Defaulted	4
Dismissed	23
Fined	126
Filed	51
Held for the Federal Court	4
Held for the Grand Jury	3
Suspended	2
Total	— 253

Miscellaneous Business:

Assistance rendered to persons in distress	11
Buildings found open and secured	72
Committed to the State Hospital	11
Complaints investigated as Field Driver	9
Complaints investigated Police Duty	487
Lost children restored to parents	5
Number of Dogs killed	16
Number of Autos transferred	221
Number of hours police duty for private parties	1036
Number of warrants served for other police	3
Number of summons served for other police	21
Number of Children before Juvenile Court	21
Percentage of foreign born arrested	61
Percentage of Males	92
Percentage of Females	8
Cases Probated	92

Inventory of the Police Department:

Ford Touring Car	1
Searchlight	1
Lungmotor	1
Number of Revolvers	2

Number of Handcuffs	6
Number of Twisters	6
Number of Badges	13
Number of Keys	30
Number of Clubs	9
Number of Whistles	3
Number of Flashlights	6

I wish to take this opportunity to thank the Board of Selectmen, Justice and Special Justices of the Third District Court, past and present Clerk of the Third District Court, Operators at the local Telephone Exchange and all the Public spirited citizens who have assisted this department in the performance of its duties in just enforcement of the law and public order to the betterment of this good old community of ours.

Respectfully submitted,

JOHN G. MANSFIELD,
Chief of Police.

ASSESSORS DEPARTMENT

APPROPRIATIONS FOR 1923

Selectmen	\$2600 00
Auditing and Accounting	1900 00
Treasurer and Collector	3900 00
Assessors	2500 00
Law	600 00
Town Clerk	1400 00
Election and Registration	545 00
Town Hall	3345 00
Police	7500 00
Fire Department	8900 00
Fire Warden	100 00
Sealer of Weights and Measures	346 50
Moth Department	3400 00
Tree Warden	1000 00
Board of Health	4500 00
Parks	639 00
Poor Department	7000 00
Town Farm	4100 00
Soldiers' Relief	1300 00
State Aid	1200 00
Military Aid	700 00
Highways	45,000 00
Education	82,000 00

Interest	9,233 00
Notes	14,600 00
Playground	500 00
Cemeteries	2,000 00
Cable Hospital	1,500 00
Memorial Day	300 00
Shell Fish	200 00
Reserve Fund	1,000 00
Water Department	2,250 00
Electric Light Department	11,137 00
Essex County Sanitarium	1,665 87
Repairs Lower East St.	500 00
Memorial Building	1,000 00
Tractor and Plow	825 00
	<hr/>
Total	\$231,186 37

WORK SHEET FOR 1923

Appropriations for 1923, raised by taxation	\$231,186 37
State Tax	14,160 00
State Highway Tax	6,400 77
County Tax	13,397 84
Municipal Lighting Tax	12 22
Excess of abatements over 1918 overlay	217 14
	<hr/>
Total	\$265,374 34
Less Estimated Income	49,650 00
	<hr/>
Balance	\$215,724 34

Plus overlay of 1923	2,000 00
Total	\$217,724 34
Less 1807 polls at \$2.00 each	3,614 00
Balance to be raised by direct taxation	\$214,110 34

VALUATION

Real Estate	\$5,690,822 00
Personal Property	1,567,704 00
Total	\$7,258,526 00
Rate of taxation \$29.50 per \$1,000.00.	

ADDITIONAL ASSESSMENTS DECEMBER 1923

Polls	5	
Real Estate		\$12,900 00
Personal		435 00
Total		\$13,335 00

TOTAL VALUATION FOR 1923

Real Estate	\$5,703,722 00
Personal	1,568,139 00
Total	\$7,271,861 00
Total polls assessed 1812.	

ASSESSORS' REPORT

With the time close at hand when the voters of the town, in town meeting assembled, will make the appropriations for the current year of 1924, your board of assessors feel that it is not out of place to call attention to the prevailing sentiment in the nation, state, county, and town, in favor of reduced taxes wherever reductions can be made without impairing efficiency to an extent that would be "penny wise and pound foolish." The national government at Washington is taking cognizance of the existence of this nation-wide sentiment. Governor Cox, in his latest budget submitted to our own legislature has dwelt upon this question at length. Our own county commissioners have been steadily reducing expenditures for more than a year past, and present indications are, locally, that by co-operation, a reduction in the 1924 rate for Ipswich may be possible.

In 1922 the taxpayers of Ipswich were called upon to pay \$215,760.07 by direct taxation. This was a material increase over the amount of 1921. Last year the total was \$231,186.37, or an increase of \$15,426.30 over the amount of 1922, or well over \$2.00 on the rate that prevailed in 1922. In spite of these heavy increases for 1922-23, the assessors succeeded in keeping the rate under \$30.00 for both of these years. This has been done by readjusting values, distributing the tax in a more equitable manner, and by securing a large increase in the number of poll tax payers. This latter was made possible by a different method of canvassing poll tax payers. In 1921 there were 1513 polls assessed, in 1922 there were 1828, and in 1923 the number was 1812.

In 1923 a large part of the increased expenditure was due to the very heavy bills incurred in snow removal. The town

was also called upon to take a considerable loss owing to the change made in the taxation of national bank stock in this state.

While it is rather early to make predictions, it seems very reasonable to believe that the snow bills this year will be much less than they were in 1923. The season, up to the time of making this report, has been an unusually open one, and this fact, together with the new system adopted by the selectmen of using trucks and tractors for snow removal, ought to show a considerable saving in this direction.

While it is not known at this time what the legislature will do with the budget of state expenses submitted by Governor Cox, indications are that the state tax will be reduced this year, and the same is also true of the county tax.

With these factors in mind, your board wishes to call to the attention of every taxpayer and voter in the town that your tax rates are made in your own town meetings, and not in the office of the assessors. This board simply raises by taxation what you have already voted to expend, and the question as to what the 1924 rate is to be rests entirely in your town meeting. With industrial conditions here very quiet for a number of months past, which makes the payment of even an ordinary tax bill a difficult matter, it would seem to be good conservative business judgment to attempt to keep expenditures within bounds, at the same time maintaining efficiency in all of the departments.

The greatly increasing number of motor vehicles is a subject that is receiving serious consideration by all boards of assessors, as this increase each year entails more difficulty all the time in arriving at values that are satisfactory. The market prices of new cars and trucks is constantly changing, and this causes a corresponding change in second-hand values.

Under the statute, all inhabitants of Massachusetts are required to make a sworn return of personal property and real estate owned by them as of April 1. In the case of Ipswich, this return must be made not later than May 15 each year. In order to secure a more equitable assessment of motor vehicles, the board is planning this year to send to each person who has a motor vehicle a form to be filled out, and returned to the assessors. By doing this it is believed that the taxes on this class of property will be more equitably assessed, and it is apparent, on the face of the proposition, that it is to the direct advantage of the owners of motor vehicles to co-operate with the board in this matter.

Aside from the tax collector, and the members of the board of assessors, few people realize the difficulty encountered in many cases on the part of taxpayers who are compelled to bear the hardship of steadily increasing tax bills, especially when they are called upon to meet these bills when local conditions, from a business standpoint, are quiet, and full time employment a doubtful matter. With that in mind, the members of this board desire to express to the general public here an appreciation of the manner in which the taxpayers have co-operated, and also to extend to all officials with whom the board has come in contact an appreciation of the spirit of co-operation that has been shown.

Respectfully submitted,

EDWARD C. BROOKS, Chairman,
RICHARD R. GLASIER,
GEORGE FALL,

Assessors of Ipswich.

ENGINEERS' REPORT

To the Selectmen of Ipswich:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department ending December 31, 1923.

Number of men in the department	34
Number of box alarms	19
Number of still alarms	49
Total number of alarms	68
Number of feet of hose laid	8,050
Small chemical charges	46
Number of chemical tanks	24
Miles covered	162
Property threatened by fire	\$49,175
Insurance on same	48,200
Insurance paid	22,480

DEPARTMENT EQUIPMENT

Steamer	1
Hook and ladder	1
Auto combination, chemical and hose	1
Auto triple combination pumper	1
Hose wagons	2
Hose reels	3
Fire alarm boxes	20
Number feet of hose	5,500

We wish to report in accordance with the vote passed last year that a tractor has been placed under the Hook & Ladder truck and a permanent man employed to drive the same, making our department entirely motorized. As the members of the department are all call men, with the exception of the drivers, we believe that if we could add to the department more permanent men, much time could be saved when responding to an alarm. We know more permanent men means added expense, but we wish to bring this fact before the voters for their consideration.

We would recommend that at the time of an alarm persons running autos will refrain from racing to the fires as it is liable to cause accidents, also handicaps the firemen in their work.

We would also recommend the citizens be more careful in regard to fires, be careful where you throw your matches and cigarettes, clean your chimneys as you should, and do not build fires without a permit. Inform the department when you have a bonfire. If some of these suggestions are followed it will relieve the department from many runs caused by carelessness and neglect.

ARTHUR H. WALTON,
EDWIN M. POOLE,
EDWARD H. SMITH,

Engineers of Fire Dept.

REPORT OF THE SUPERINTENDENT OF STREETS

Board of Selectmen :

Gentlemen :

I submit herewith the annual report of the Street Department for the year ending December 31, 1923 :

Team No. 1 worked 577 hours @ \$.93¾	\$540 94
Team No. 1 worked 1753 hours @ 1.00	1753 00
Single Team worked 256 hours @ .68¾	176 00
Single Team worked 844 hours @ .75	633 00
Report of Autocar truck :	
Number of hours worked on highways	1999½
Number of loads of gravel hauled	1217½
Number of loads of sand hauled	34
Number of loads of ashes hauled	85
Number of loads of rocks hauled	46
Number of miles covered	7694.4
Number of gallons of road oil used	25,900
Number of square yards covered	76,525

INVENTORY

3 horses	\$600 00
2 pairs double harnesses	75 00

1 pair street blankets	20 00
1 pair storm blankets	4 00
1 pair stable blankets	7 50
2 two-horse carts	250 00
1 two-horse sled	50 00
1 two-horse sweeper	225 00
4 road machines	600 00
5 road plows	75 00
12 gravel screens	75 00
2 two-horse shovels	25 00
4 road drags	50 00
1 two-stone roller	40 00
1 steam roller and scarifier	2000 00
1 gravel loader	700 00
2 watering carts	225 00
8 snow plows	175 00
1 lone-horse wagon	50 00
1 oil wagon	600 00
1 tar kettle	35 00
1 Ford truck	150 00
1 Autocar truck	1500 00
1 Albany jack	13 50
1 differential hoist	25 00
1 harrow	12 00
snow fences	120 00
1 tractor and plow	1000 00
Forge and anvil	60 00
All other tools, etc.	800 00
	—————\$9562 00

Respectfully submitted,
 JOSEPH A. HUCKINS,
 Superintendent of Streets.

LIST OF TOWN PROPERTY

School Houses	\$160,000 00
Public Buildings	90,000 00
Public Grounds	10,000 00
Town Farm	30,000 00
Cemeteries	5,000 00
Heard Wharf	100 00
Averoff Wharf	3,250 00
Turkey Shore Pasture	1,000 00
Woodland, Linebrook	200 00
Woodland, Common Fields	75 00
Gravel Pits, Washington Street	1,500 00
Fire Apparatus	21,500 00
Highway Department Equipment	9,562 00
Thatch Bank, Great Flats	
Thatch Bank, Third Creek	

In addition to the property enumerated above, there is the shore, beach and other property given to the Town by the Commons, the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light Report.

REPORT OF PARK COMMISSIONERS

To the Citizens of Ipswich :

The Board of Park Commissioners herewith submit their annual report.

The work the past year has been along much the same lines as previous seasons, namely, maintaining smooth lawns on the several plots from Market Square to and about the First Church, called the North Common. This was also done on the South Common. This work was made much easier by the use of the power mower which was purchased the past spring.

Beds of flowering plants were maintained on each of the Commons and tulips were planted this fall as customary.

The present season it is quite necessary to do some additional grading on the South Common as a result of a change in the grade of the state road when rebuilt last summer. Some additional work will also be required on the North Common caused by repairs on the church last autumn. We also recommend that a quantity of fertilizer be purchased for use on both Commons as the drought the last summer together with lack of snow this winter and the constant travel over these plots tends to weaken the growth of grass.

Tulips were planted in the several beds this fall which will add to the attractiveness of our famous New England Town Commons this spring.

We recommend an appropriation of \$479.50 for this department for the current year.

Respectfully submitted,

FRANCIS C. WADE,

SAMUEL C. GORDON,

ERNEST H. PICKARD,

Park Commissioners.

REPORT OF MOTH SUPERINTENDENT

To the Citizens of Ipswich :

I herewith submit my third annual report as Superintendent of Moth Suppression.

It is with a great deal of pleasure that I am able to state that the gypsy-moth situation shows a very marked improvement over past years. The brown-tail moth is still prevalent in a general area covering the entire town, but in a much lesser degree than in the past.

The best possible method of keeping these highly injurious insect pests at a minimum is by continuation of the same highly concentrated work against same. That is by the destruction of the nests and egg clusters during the dormant stages and by thorough spraying during the period of feeding.

As a result of much needed repairs, which are now in process of completion on the high powered sprayer, this end of the work will be much more satisfactorily handled in the future.

The work of this department has been much more efficient the past year due to the purchase of a Ford truck. This has enabled the superintendent to cover much more ground and has also eliminated the necessity of much horse hire.

I would recommend an appropriation of \$3,400.00 for this department for the current year.

Respectfully submitted,

FRANCIS C. WADE,

Local Moth Supt.

TREE WARDEN'S REPORT

To the Citizens of Ipswich :

I herewith submit my third annual report as Tree Warden.

The work in this department the past year has been along much the same lines as in previous years.

First, removal of dead branches as well as such as interfered with the electric and telephone lines. There has also been some work done in the line of preservation and safety, as bolting, also in filling cavities with cement as well as pruning the tops of those trees most liable to breakage in heavy storms.

A considerable amount of work was also done in cutting bushes, thus serving several purposes, making some of the outlying roads more passable, reducing the favorite food plants of the tent caterpillar (wild cherries) which are still abundant and also preventing the drifting of snow in places.

The policy of permanent planting was continued. Twenty four Sugar Maples were planted on the westerly side of Brownville Avenue, three on Mt. Pleasant Avenue, thus connecting the planting of 1922 on Fairview Avenue. Trees were also planted this fall in various locations on Water and Newmarch Streets and the Commons. These trees were contributed by interested citizens of the town to whom many thanks are extended.

All of the trees planted in 1922 and 1923 are at this time in good condition and have every appearance of succeeding. It is recommended that this policy of planting be continued on no lesser a scale.

This department recommends an appropriation of \$1,000. for the current year.

Special attention is called to the following extracts from the **Shade Tree** laws.

Complete copies of these laws may be obtained upon request.

Respectfully submitted,

FRANCIS C. WADE,

Tree Warden.

SHADE TREE LAWS

G. L., c. 1. Public Shade Trees. All trees within a public way or on the boundaries thereof shall be public shade trees; and when it appears in any proceeding in which the ownership of or rights in a tree are material to the issue, that, from length of time or otherwise, the boundaries of the highway cannot be determined by records or monuments, and that for that reason it is doubtful that the tree is within the highway it shall be taken to be within the highway and to be public property until the contrary is shown.

G. L., 87, 2. Powers of Tree Wardens. . . . He shall have the care and control of all public shade trees, shrubs and growths within the town. . . . He shall spend all money appropriated for the setting out and maintenance of such trees, shrubs and growths, and no tree shall be planted within a public way without the approval of the tree warden; and in towns until a location therefor has been obtained from the

selectmen or road commissioners. He shall make regulations for the care and preservation of public shade trees and establish fines . . . , and in towns, when approved by the selectmen shall have the effect of town by-laws.

G. L., 87, 3. Cutting of Public Shade Trees. Except as provided in section five public shade trees shall not be cut, trimmed or removed, in whole or in part, **by any person other than the tree warden or his deputy**, even if he be the owner of the fee in the land on which such tree is situated, except upon permit in writing from said tree warden, nor shall they be cut down or removed by the tree warden or his deputy or other person without a public hearing at a suitable time and place, after notice thereof posted in two or more public places in the town and upon said tree at least seven days before such hearing, and after authority granted by the tree warden therefor. . . .

G. L., c. 87, 4. Hearing on Removal of Trees. Tree wardens shall not cut down or remove or grant a permit for the cutting down or the removal of a public shade tree if, at or before a public hearing objection in writing is made by one or more persons, unless such cutting or removal or permit to cut or remove is approved by the selectmen.

G. L., c. 87, 5. Cutting Down of Bushes and Small Trees. Tree wardens and their deputies, but no other persons may, without a hearing trim, cut down or remove trees, less than one and one-half inches in diameter one foot from the ground, and bushes standing in public ways; and, if ordered by the highway surveyor, or selectmen, shall trim or cut down trees or bushes, if the same shall be deemed to obstruct, endanger, hinder or incommode persons traveling thereon. . . .

G. L., c. 87, 6. Penalty. Violations of any of the provisions of the three preceding chapters shall be punished by for-

feiture of not more than five hundred dollars to the use of said town.

G. L., c. 87, 7. Towns may appropriate money to be expended by the tree warden in planting shade trees in the public ways, or, if he deems it expedient, upon adjoining land, at a distance not exceeding twenty feet from said public way for the purpose of improving, protecting, shading or ornamenting the same; provided the written consent of the owner of such adjacent land is obtained.

G. L., 87, 9. Signs and Marks on Shade Trees. Whoever affixes to a tree in a public way or place a notice, sign, advertisement or other thing, whether in writing or otherwise, or cuts, paints or marks such tree, except for the purpose of protecting it or the public and under written permit from the officer having charge of such trees or from the tree warden . . . shall be punished by a fine of not more than fifty dollars. . . .

TOWN CLERK'S REPORT

BIRTHS

Fathers born in		Mothers born in	
Ipswich	38	Ipswich	33
Mass.	45	Mass.	47
U. S.	15	U. S.	9
Provinces	17	Provinces	26
Ireland	2	Austria, Poland, Russia	39
Sweden	3	Greece	30
Austria, Poland, Russia	39	Ireland	3
Greece	29	Scotland	2
Italy	4	Italy	2
Turkey	1	Portugal	1
Unknown	1	Norway	1
		Sweden	1
Total	<hr/> 194		<hr/> 194

MARRIAGES

Whole number			76
Grooms born in		Brides born in	
Ipswich	11	Ipswich	26
Mass.	30	Mass.	14
U. S.	9	U. S.	3
Provinces	9	Provinces	11
Poland	7	Greece	8
Greece	7	Poland	7
Portugal	2	Ireland	3
Ireland	1	Portugal	2
		England	1
		Scotland	1
Total	76		76

DEATHS

Whole number		80
Males		35
Females		45
		—80
Born in Ipswich		38
Mass.		20
U. S.		8
Provinces		8
England		2
Denmark		1
Ireland		1
Portugal		1
Scotland		1
Total		80

Five persons were over ninety years of age, namely :

Died

February 1st, Julia M. Harrison, aged 99 yrs. 10 mos. 12 days.
 March 12th, Elizabeth H. Garrette, aged 98 yrs. 4 mos. 10 days.
 March 24th, Lucy S. Jewett, aged 92 yrs. 1 mo. 22 days.
 May 20th, Harriet Rhodes, aged 95 yrs. 1 mo. 21 days.
 December 31st, Thomas C. Greenwood, aged 93 yrs.

LICENSES

Innholders	2
Common Victuallers	18
Coffee Houses	2
Billiards and Pool	8
Druggists	3
Junk Dealer	3
Auctioneer	1
Auto Licenses	5
Notice from Standard Oil Co., notice of business	1
Tallow Co., George E. Marsh Co., notice of business	1
Bowling Alley	1
Whole number of dogs licensed, viz :	241
Male dogs	210
Kennel Licenses	2
Female dogs	29
	— 241

Since my report of December 1st to the County Treasurer, four dogs have been reported and licensed, amount received \$8.00 to be reported to the Treasurer of the County in the next return of licenses.

CHARLES W. BAMFORD,
 Town Clerk.

**REPORT OF
SEALER OF WEIGHTS AND MEASURES**

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to present to you the report of the Sealer of Weights and Measures for the year 1923.

	Sealed	Non- Sealed	Con- demned
Platform scales over 5,000 lbs.	6		1
Platform scales under 5,000 lbs.	48		3
Counter scales under 100 lbs.	21		1
Beam scales over 100 lbs.	1		
Spring scales over 100 lbs.	2		
Spring scales under 100 lbs.	32		7
Computing scales over 100 lbs.	1		
Computing scales under 100 lbs.	34		2
Personal weighing scales	4		
Prescription scales	3		
Avoirdupois weights	311		
Apothecary and troy weights	50		
Metric weights	38		
Kerosene and Oil pumps	10	13	
Liquid measures	139		5
Dry measures	5		
Gasoline pumps	27		3
Quantity stops on gasoline pumps	141		
Yard measures	20		

38 special inspections and tests of gasoline pumps.

Sealing fees	\$78 22
Adjusting charges	10 60
	<hr/>
Collected and paid to the Town Treasurer	\$88 82

In making this report, I take the liberty to say a few words in regard to gasoline filling stations.

The installing of so many filling stations (without expense to the dealer) not only in this town but in other towns in the vicinity by the different oil companies, while it may be a convenience to the motorist it is also a short measure menace, particularly pumps installed where the dealer has a small output and is not in a position, or neglects to keep his tank properly filled at all times. A pump when adjusted and sealed will continue to deliver correct measure for a long time, provided the dealer keeps a reasonable amount of gasoline in the tank. When making inspections the past season I have found it necessary in some cases to place a "non-sealed" tag on the pump and forbid its further use as a measure because the dealer was trying to sell gasoline from a tank that was practically empty.

I make these suggestions to the public when buying gasoline.

Notice the dial on outside of pump, it shows each gallon delivered.

When the hose is placed in the tank of your machine and the pump is started see that the hose delivers a full steady stream until the indicator on the pump shows full amount of your purchase. Drain the hose properly before removing from tank.

Respectfully submitted,
 WILLIAM A. STONE,
 Sealer of Weights and Measures.

REPORT OF THE BOARD OF HEALTH FOR 1923

A department report of a town or city is necessarily confined within narrow limits and is not usually an interesting document to read. It should deal with facts and at times touch on matters of policy pertaining to those facts with which the department has to deal.

The first duty of a health department is to promote and protect the public health. How Ipswich tries to do this, this report and the reports of those having charge of its various divisions will endeavor to show. The Ipswich Board of Health is made up of the following divisions:

First: A division of sanitary inspection which looks after general sanitary conditions, the inspection of slaughtering of animals used for food purposes, and the collection and disposal of swill and garbage.

Second: The division of milk inspection which looks after the production and sale of milk and milk products.

Third: The division of child hygiene and tuberculosis, which maintains nursing supervision of prospective mothers, and infants up to one year of age; also nursing supervision and advice in all cases of tuberculosis that come to the notice of the board, where such service is requested. It endeavors to keep a check-up record on every case of tuberculosis in town, and furnishes assistance and advice in having such cases admitted to proper hospitals for care and treatment.

These divisions are referred to in the order in which they were established without any attempt to classify their relative importance. They are all important.

In addition the board co-operates closely with the State Bureau of Animal Industry which looks after domestic animals

and the diseases to which they are liable. While not required by law to do so, the Board of Health pays the salary of the Inspector of animals appointed by that bureau, believing that such inspection is important in helping to protect the public health.

Having given these brief outlines of the work with which the board has to deal we will refer briefly to what has been done the past year.

Chapter 75, Section 49, 50, 52 of the Revised Laws requires that all diseases dangerous to the public health shall be reported by the attending physician within twenty-four hours of their occurrence. Thirty-seven diseases are in that required list. These diseases must be reported immediately to the State Department of Health.

The following is the list for this year:

Chicken Pox	2
Diphtheria	20
Lobar Pneumonia	1
Mumps	1
Scarlet Fever	2
Pulmonary Tuberculosis	10
Tetanus	1
Whooping Cough	1
	<hr/>
Total	38

This is the smallest number of such diseases ever reported to the board except in 1918 when pandemic influenza prevailed everywhere. The total number in 1922 was 278.

Diphtheria

As will be seen by the above table there were 20 cases of Diphtheria, more than 50% of all the cases reported. Early in the year the board made arrangements with the State Department of Health to give the Schick test to all pupils in the schools whose parents consented to have the test and vaccination employed. About 200 had the test made and several were shown to be immune. But not all of those tested had the three inoculations necessary. It will take time to persuade all the parents of the necessity of having these inoculations done. In the canvass that was made it was apparent that the propaganda put forth by the so-called "Medical Liberty League" and other pseudo-scientific and fake groups had had considerable influence in misleading the parents as to the protection their children would receive through being "Schicked." It is the intention of the board to again offer to have this work done the coming spring. It is hoped that many of these parents who refused to allow their children to be protected last year have seen the light and will not withhold their consent this year.

Tuberculosis

There were 10 cases of this disease reported. 37 cases were under observation at the beginning of the year. 5 died, 2 moved away and one was returned from the Middleton Sanatorium as non-tuberculous. This leaves 35 cases still under observation and care. Some whom the board has offered to send to the hospital have refused to go and such are bound to be something of a menace to those with whom they come in daily contact. In such cases the nurse does all in her power

to educate the members of families with whom these patients live, how to avoid becoming infected.

The board found quite a problem in the collection of swill and garbage. Finally a contract was made with M. C. Callahan who has done this work better than it has ever been done before, and has given, we believe, general satisfaction to the public.

Milk Inspection

A great advance has been made in milk inspection. The system under which the inspector carries on this work is excellent, and there are on file at his office the results of numerous tests which shows the quality of the milk being sold in town. He was fortunate in securing the assistance of Mr. McGrath of the Salem Health Department, and the facilities of the department laboratory, so that this division of the department's work is carefully looked after.

We come now to the department's finances. A study of the costs of operating the department for the five years from 1919 to 1923 inclusive, shows them to have been for that period \$25,066.72. An average of \$5,013.34 per year.

Based on the above figures we ask that the sum of \$5,000 be appropriated for 1924. We again call attention to the reports of the various divisions of the Board which follow.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.,
J. DELLINGER BARNEY, M. D.,
WALTER E. HENDERSON,

Board of Health.

Ipswich, February 1st, 1924.

Division of Child Hygiene and Tuberculosis

This is the 8th annual report of what was established as a division of Child Welfare in 1916. In 1921 the supervision and care of tuberculosis was added and the name adopted which appears at the head of this report. While the work in its two parts is separate and distinct it is carried on by the same director and nurse. It works in close co-operation with the State Department of Health.

At the time the original division was established Ipswich had a high mortality rate among children under one year of age. 138 children were born in 1916, and 27 died under one year of age.

Below is given a table of the births and deaths of the years from 1916 to 1923 inclusive:

Year	Births	Deaths
1916	138	27
1917	155	24
1918	194	24
1919	195	21
1920	204	19
1921	219	16
1922	211	17
1923	179	9

A study of these figures taken from the official record on file in the departments, will show that a material lowering of its mortality among infants under one year of age has been accomplished. No further comment on these facts is necessary.

The report of the Department nurse which follows dis-

closes many interesting facts. Her return shows that there were 13 deaths among children under her care. Of these 13 cases 4 were above one year of age, leaving 9 under one year as shown in the above table.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.,

Director.

Ipswich, February 1st, 1924.

REPORT OF THE HEALTH DEPARTMENT NURSE

Report of Infant Welfare Work

Year ending December 31st, 1923

Cases brought forward		301
New Cases		180
Discharged		103
Moved Away	27	
By Death	13	
Over Age	63	
Home Visits		1,382
Prenatal Visits		64
Still Under Care		378

Tuberculosis Work

Cases brought forward		37
New Cases		6
Discharged		8
By Death	5	
Moved Away	2	
From Essex Sanatorium as not T. B.		1
Home Visits		66
Still Under Care		35

Respectfully submitted,

MARTHA J. STEWART, R. N.

 Ipswich, February 1st, 1924

REPORT OF THE SANITARY INSPECTOR

To the Board of Health of Ipswich,
Gentlemen:

I beg to submit herewith the following report of the Sanitary Inspector for the year ending December 31, 1923: I think the sanitary conditions of the town will check up very favorably with last year, but that they still call for constant watchfulness by the Inspector. If the public had more pride in keeping their property in a good sanitary and tidy condition it would be a long step in adding to the appearance of the town. One of the worst conditions this department has to contend with is the disposal of garbage and sewage. The sewage problem is getting worse every year and will never be solved until the town has an approved sewage system.

Number of complaints received and investigated	28
Contagious disease cards posted:	
Diphtheria	18
Scarlet Fever	2
Dead animals disposed of	16
Number of milk producers' permits issued	67

Respectfully submitted,

EBEN B. MOULTON,

Sanitary Inspector.

REPORT OF THE INSPECTOR OF SLAUGHTERING

To the Board of Health of Ipswich,
Gentlemen:

I herewith submit the following report of the Inspector of Slaughtering for the year 1922:

Number of hogs slaughtered	76
Number of hogs condemned	3
Number of calves slaughtered	9
Number of cattle slaughtered	9
Number of cattle condemned	2

Respectfully submitted,

EBEN B. MOULTON,

Inspector of Slaughtering.

REPORT OF THE INSPECTOR OF ANIMALS

To the Board of Health of Ipswich:
Gentlemen:

I herewith submit the following report of the Inspector of Animals for the year just closed:

Number of cattle in Ipswich	634
Number of pigs in Ipswich	105
Number of sheep in Ipswich	65
Number of goats in Ipswich	3
Number of cows condemned for contagious diseases	5
Number of hogs quarantined for contagious diseases	19
Number of dogs quarantined	8

Respectfully submitted,

EBEN B. MOULTON,

Inspector of Animals.

REPORT OF THE MILK INSPECTOR

To the Board of Health of Ipswich,

Gentlemen:

The inspection of the milk supply of the Town of Ipswich has been concluded for another year and the condition of the same, with a few exceptions, has improved very much over last year. I have found that the inspection of stables was only a partial solution of the problem of clean milk. I have added a filth testing apparatus to the department's equipment that has brought this unsanitary condition of milk to the producer with good results. There are, however, conditions remaining that must be improved before the milk supply can reach a satisfactory standard. I do not desire to work a hardship for the producers and dealers but shall insist on clean and sanitary milk.

Number of milk licenses issued	30
Number of ice cream licenses issued	23
Number of oleomargerine dealers registered	6

Respectfully submitted,

EBEN B. MOULTON,

Inspector of Milk.

REPORT OF OVERSEERS OF THE POOR

Although we have had a large number of calls from the unemployed through the winter months and several new cases of sickness we have tried to keep the expense down without depriving the needy of aid. Several old cases have been taken out of town and are enjoying better living conditions and at a lower cost to the town.

It has been necessary to purchase some new machinery and equipment for the town farm and also to make some much needed repairs. We find that it is necessary to buy more equipment and to make more repairs. The Board recommends covering over the old barn cellar for the purpose of storing the farming equipment.

FRANCIS E. WOOD,
CHARLES S. GARRETT,
WALTER F. GOULD,

Overseers of the Poor.

REPORT OF CLAM AND FISH COMMISSIONERS

Board of Selectmen :

The following is the report of the Clam and Fish commissioners. We have been over the flats and find there are plenty of seed on the flats in Plum Island River. In Ipswich River there are not so many as last year. We had the flats from Little Neck to Dimond Stage closed this year, and recommend the closing of more this summer. There is good clamming on the flats on the Ipswich side of Essex River.

Number of permits issued 54.

HENRY SHAW,
HENRY A. CHURCHILL,
GEORGE W. BROWN,

Clam and Fish Commissioners.

SELECTMEN'S REPORT

We do not intend this year to ask for any new equipment for the Highway Department. We could use more equipment to advantage but feel that if it is possible to get along without it that we should do so because we realize that there are other things that the town needs more.

The question of proper road material has become one of some importance. It is practically impossible to obtain road material of the proper kind except at a very disproportionate expense. With the road bed now needed to care for the heavy truck travel it is cheaper in the long run to use crushed stone. The question of crushed stone and gravel also might be solved in an economical manner by purchasing a small portable stone crusher. We recommend that the town take some action in regard to securing a gravel pit.

The town is sadly deficient in proper street signs. This fact is commented upon by nearly all visitors. We do not recommend any great outlay for this purpose but do believe that a beginning should be made in a small way by erecting a few signs of a permanent nature in the center of the town.

We wish to call attention of the citizens to the fact that the time is fast approaching when the State Department of Health will be bound to take some notice of the so-called Farley Brook. If they should, on complaint, look into this matter it might place the town in a very embarrassing situation financially, so that we warn the abutters on said Brook and in-

identally, those, who although not abutters, drain into the Brook, that it behooves them to do their utmost to keep the Brook in as sanitary condition as possible.

On February 10, 1923, Edward Leavitt, Chief of Police, resigned. We appointed Officer Jacob Smith as Acting Chief until after the organization of the new Board. At the first meeting after organizing the question of appointing an efficient Chief was before us. There were a number of applicants for the position and from them we chose the present incumbent John G. Mansfield. We feel that we made an excellent choice and that he has conducted the department in an efficient manner and has endeavored to enforce all laws fairly and impartially. We wish to call your attention to the fact that the police work nine hours a day, seven days a week. Their only time off is the two weeks' vacation a year. The advent of the automobile and the Prohibition law has caused a great increase in the amount of police work. The dockets of our court will show that these cases constitute the bulk of the criminal business. If these laws are to be enforced, and they must be enforced if we are to have law and order, the public must provide the necessary funds. The public must stand back of the police force to accomplish any results. A small force such as ours cannot accomplish the desired results if the law abiding element fails to do its part especially in dealing with the Prohibition laws.

A recent Act of the Legislature called for certain advertising and notices to all owners of rights in the Jeffries Neck Pasture. This notice was given by order of the Probate Court a short time ago and the case is now ready to be heard by the Judge of that Court. The attorney for the town informs us that Judge Dow has agreed to hear the case this month. It is

expected that the matter will go forward presently for a final adjustment.

ROBERT T. BAMFORD,
EBEN B. MOULTON,
SYDNEY H. PERLEY,

Selectmen of Ipswich.

**REPORT OF THE TRUSTEES OF MEMORIAL HALL,
IPSWICH, MASS.**

The report of the expenditures of this board will be found in another part of this book. They total to the amount of \$2,010.45 but of that total \$239.12 was paid for additional construction work such as grading, guard rail on the front steps, etc. There was a balance in the building appropriation of \$239.90 which was used for that purpose. That amount deducted from the total expenditures of \$2,010.45 leaves \$1,771.33 as the amount paid for maintenance of the building for 1923. We have an unexpended balance of \$428.55 and unpaid bills for \$416.33. We ask that the balance unexpended may be appropriated to pay these bills.

We desire to call the attention of the voters to the very generous action of the Grand Army, the American Legion, the Woman's Relief Corps and the Woman's Auxiliary in voluntarily paying to the Town \$1,200.00 for rental of their rooms during the past year. They have displayed a wonderful spirit of co-operation and while they might have had the use of the building without paying anything, they have preferred to give this material aid and thus reduce the cost of maintenance to the tax payers. They are on deck in peace as well as in war.

We also desire to commend all who have used the building for their care and thoughtfulness in keeping up the high standard of the building, and to call particular attention to the excellent work of Floyd Bruce, the janitor. Superintendent would be a more appropriate title to give him, for he

OFFICERS OF WATER AND MUNICIPAL LIGHTING COMMISSION

COMMISSIONERS

ARTHUR H. WALTON, Chairman	Term Expires 1924
J. E. COLE, JR.	Term Expires 1925
CHARLES A. MALLARD	Term Expires 1926

CLERK

ARTHUR H. WALTON Office, Room 5, Town Hall
Office Hours from 9 A. M. to 5 P. M. every week day
except Saturday. Telephone 92-R

TREASURER

WILLIAM J. RILEY	Office, Room 2, Town Hall
Manager Electric Light, Chief Engineer, Line Superintendent, Electric Light, Foreman, Water Department, Office of Commissioners,	Arthur H. Walton Edmund A. Russell J. Harry Sheppard William P. Gould Room 5, Town Hall

Meetings held every Friday, 8 P. M.

WATER DEPARTMENT

CONSTRUCTION DEPARTMENT

LIST OF BILLS AND AMOUNTS PAID FOR THE YEAR
ENDING DECEMBER 31, 1923

PIPE LINE

Paid to	Amount
Wm P Gould, labor	\$20 00
Frank E Howe, labor	16 50
W W Wait, labor	16 50
Eddy Valve Co, hydrants	140 95
Total	<hr/> \$193 95

SERVICE PIPE

Paid to	Amount
Walworth Mfg Co, supplies	\$598 27
National Meter Co, meters	367 02
Mueller Mfg Co, supplies	244 11
Chapman Valve Co, supplies	174 78
Wm P Gould, labor	100 00

W W Wait, labor	64 89
F E Howe, labor	86 51
Chadwick Boston Lead Co, supplies	206 01
Geo E Gilchrist Co, supplies	1,471 53
B & M R R, freight	42 22
Edmund Wile, teaming	20 13
Braman Dow Co, supplies	117 09
G O McIntire, labor	8.00
Earl Bamford, labor	6.75
Enos Titus, labor	3 00
F E Wood, teaming	4 46
Union Water Meter Co, supplies	67 20
Blaisdell Ex Co, express	30 20
Wallace Tiernan Co, chlorinator (Station)	697 00
	<hr/>
Total	\$4,309 17

MAINTENANCE

Repairs Pipe Line

Paid to	Amount
Wm P Gould, labor	\$70 00
W W Wait, labor	3 50
Wm P Reilly Jr, labor	3 00
Chester Patch, labor	3 00
The Lunkenheimer Co, supplies	25 31
Ipswich Mills repairs	16 67
J. J. Merrill, labor and material	72 05
F E Howe, labor	16 50
J H Sheppard, labor	11 50
F C Manthorn, labor	10 00
G C Player, labor	10 00

Electric Light Department, gasoline	69 17
Newburyport Gas & Elec Co, use transformers	21 00
Total	\$331 70

Repairs Services

Wm P Gould, labor	\$1,290 50
W W Wait, labor	120 29
F E Howe, labor	164 00
Adams Cushing & Foster Co, supplies	13 71
A J Brennan, supplies	3 85
Ipswich Motor Co, supplies	57 45
Wetmore Savage Co, supplies	73 73
Buffalo Meter Co, meter books	9 32
Geo E Gilchrist Co, supplies	28 42
C L Lovell, coal	48 26
American Express Co, express	12 79
F E Wood, teaming	45 60
Howard Blake & Son, supplies	15 29
R W Davis, supplies	75
N J Bolles, supplies	1 00
C F Chapman & Son, supplies	2 25
Geo Hayes, supplies	1 15
Chas J Wright, express	1 40
F L Burke & Son, supplies	1 50
Edson Mfg Co, supplies	29 67
G O McIntire, labor	2 13
Walworth Mfg Co, supplies	5 06
Mike Robicheau, labor	4 38
Edw H Smith, labor	91 33
Standard Oil Co, oil	2 95
Earl Bamford, labor	24 01

Wile Bros, teaming	22 75
Chadwick & Carr Co, supplies	18 50
Ipswich Blacksmith Co, repairs	1 65
	<hr/>
Total	\$2,093.69

Administration

N E T & T Co, telephone	\$45 23
Geo E Marsh Co, supplies	26 40
J H Lakeman P M, rent box	75
Anne Jewett, bookkeeper	450 00
A H Walton, superintendent	850 00
The Lunkenheimer Co, supplies	2 43
C E Goodhue P M, supplies	122 35
G A Schofield & Son, printing	84 75
H B McArdle, supplies	45 20
Warren Steam Pump Co, supplies	18 39
G H W Hayes, bond	40 00
Geo W Knowlton Rubber Co, supplies	7 00
Lumsden & Van Stone Co, supplies	99
A H Walton, commissioner	100 00
J E Cole Jr, commissioner	100 00
C A Mallard, commissioner	100 00
G A Schofield & Son, insurance	12 90
Damon & Damon, insurance	43 76
Garlock Packing Co, supplies	3 17
First Nat Bank, box rent	5 00
Mutual Boiler Ins Co, insurance	23 37
Ipswich Mills, repairs	4 35
A H Walton, expenses	5 30

Electric Light Department, power	4,000 00
Hart Packing Co, supplies	8 05
Total	\$6,099 39

Station and Grounds

Nightingale Childs Co, supplies	\$5 00
Horace Ellsworth, labor	9 19
Hart Packing Co, repairs pump	10 15
G W Knowlton Rubber Co, repairs pump	25 58
Victor Mfg Co, repairs	158 00
J W Goodhue Inc, supplies	104 04
R L Purinton, repairs boiler	7 21
Edw H Smith, labor	457 58
J F Pope & Son, lumber	93 60
North Shore Roofing Co, repairs	265 65
Manning Maxwell & Moore, supplies	2 44
F E Wood, freight & express	51 32
Jos A King, repairs	55 61
Austin L Lord, labor	315 63
C L Lovell, cement	15 00
Wm P Gould, labor	95 00
F E Howe, labor	78 25
W W Wait, labor	26 00
Mike Robicheau, labor	13 63
Pitman & Brown, tile	23 82
Wm Reilly, Jr, labor	6 00
Louis Kelly, labor	6 00
Wm G Horton, cement	17 50
Earl Bamford, labor	23 00
Geo B Brown, cement	116 90

Mansur & Damon, labor	29 66
Robert Spencer, labor	8 99
Total	\$2,020 75

Note Payment

Notes Paid by Treasurer	\$3,150 00
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Interest

Interest paid by Various Parties	\$8,210 50
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Sinking Fund

Sinking Fund I W D	\$5,490 49
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RECEIPTS AND DISBURSEMENTS FOR THE YEAR

ENDING DECEMBER 31, 1923

Receipts		Disbursements	
Cash on hand Jan 1	\$6,229 00	Maintenance	\$10,545 53
Water Rates	22,997 28	Pipe Line	193 95
Services	282 95	Services	4,309 17
Pipe Line	125 00	Interest	8,210 50
Hydrant Appro	2,250 00	Notes	3,150 00
Misc Receipts	589 31	Sinking Fund	5,490 49
Note Appro	3,150 00	Balance	3,723 90
	<hr/>		<hr/>
	\$35,623 54		\$35,623 54

BALANCE SHEET FOR YEAR ENDING DEC. 31, 1923

Bonds issued	\$160,000.00	Engineering	\$3,350 00
Notes outstanding	41,300 00	Land damage	3,599 12
Premium on bonds	10,412 58	Pumping station	14,425 24
Premium on notes	60 25	Pumps & Machin	19,637 65
Appropriations	44,424 20	Storage Basin	27,693 59
Misc receipts	165 43	Bull Brook	1,778 60
Water rates	368,264 59	Dist Reservoir	17,827 56
Filter Appro	143 28	Pipe Line Const	137,119 49
Appro note payt	23,639 75	Service Pipe Const	27,885 87
		Storehouse	178 70
		Miscel	2,834 20
		Cost of Const	256,330 02
		Int on bonds	197,036 70
		Maint	133,037 38
		Material on hand	2,759 15
		Water rates due	5,434 11
		Services due	113 24
		Miscel bills due	240 84
		Sinking Fund payt	49,734 74
			<hr/>
			\$644,686 18
		Balance	3,723 90
			<hr/>
	<hr/>		<hr/>
	\$648,410 08		\$648,410 08

SINKING FUND

Receipts		Investments	
Appro.	\$45,917 41	Ipswich Sav Bank	\$ 149 38
From profits	49,734 74	“ Water Loan	58,800 00
From profits	518 89	“ El Lt Loan	21,900 00
Interest	63,026 60	“ Town Notes	49,700 00
		Liberty Bonds	22,500 00
		Ill Cent R R bonds	3,000 00
		First Nat Bank	3,148 26
	<hr/>		<hr/>
	\$159,197 64		\$159,197 64

SUPERINTENDENT'S REPORT

Following is the report for the year ending Dec. 31, 1923.

MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 inch	10,963
10 inch	8,830
8 inch	19,085
6 inch	83,270
4 inch	4,924
3 inch	8,028
2 inch	13,646
1 inch	2,070

152,321 feet or .28 miles, 4,721 feet

STREET GATES

Total number now set

160

HYDRANTS

Are in good working order, total now set is

Town	180
Private	16
Total	196

SERVICE PIPES

There have been added 14 services during the year and 270 feet 2" of pipe laid on Town and 352 feet 5" on private land making a total to Dec. 31, 1923.

Services	Town	Private	Totals
1923 1108	25,655 ft. 2 in.	31,170 ft. 1 in.	56,835 ft. 3 in.

Total 56,835 ft. 8 in. equals 10 miles 3,664 ft.

The service pipes are cast iron, lead and galvanized iron from $\frac{3}{4}$ " to 4".

SYNOPSIS OF THE PUMPING RECORD FOR THE YEAR
ENDING DEC. 31, 1923

Month	Hrs.	Min.	Gallons	Gallons
January	260	15	13,844,700	446,603
February	249	30	13,153,500	469,768
March	273	30	14,365,950	463,418
April	256	15	13,495,275	449,842
May	284	45	14,761,200	476,168
June	311		16,403,475	546,782
July	323	15	16,988,850	548,027
August	316	15	16,746,075	540,196
September	269	15	13,605,150	453,505
October	241	15	11,324,925	365,320
November	180	45	8,356,425	278,547
December	172		8,021,700	258,764
Total for year	3138		161,067,225	

Daily average for the year 441,280

Estimated amount of coal used 231-2132 2240 tons.

Largest days pumping June 14th, 983,475 gallons.

Largest week's pumping week of July 15th, 4,610,700 gallons.

METERS

Total number of meters in use.

Name	Sizes					Totals
	3 in.	2 in.	1½ in.	1 in.	5/8 in.	
Crown	5	10	4	5	38	62
Empire				1	59	60
Hersey				3	32	35
Lambert				2	28	30
Niagara			1		58	59
Nash				10	306	316
Worthington				1	11	12
Columbia					2	2
Elevator					2	2
Totals	5	10	5	22	536	578

WATER DEPARTMENT, TOWN OF IPSWICH
WILLIAM J. RILEY, TREASURER
DR.

Balance January, 1923		\$6,229 00
To amounts received		
Fixture rates	\$8,430 93	
Meter rates	13,480 39	
Miscellaneous	872 26	
Construction	125 00	
Little Neck	1,085 96	
	\$23,994 54	
Hydrant Appropriation	2,250 00	
	\$26,244 54	
	\$32,473 54	

CR.

By paid:		
Commissioners' Orders	\$20,539 14	
Interest	8,210 50	
	\$28,749 64	
Balance January 1, 1924	3,723 90	
	\$32,473 54	

The Treasurer has the following bills for collection:

Fixtures	\$1,196 22	
Meters	1,133 27	
Little Neck	381 00	
Miscellaneous	354 08	
	\$3,064 57	
Meter Commitment, Dec. 31	2,723 62	
	\$5,788 19	

WATER NOTES AND BONDS

Owned by	Amount	Rate	Date of Issue	Matures	No.
Lamprecht Brothers	\$88,000	4	July 1, 1894	July 1, 1924	88
Sinking Fund I W D	12,000	4	July 1, 1894	July 1, 1924	12
E P Jose	29,000	4	Jan. 1, 1895	July 1, 1924	20
Sinking Fund I W D	10,000	4	Jan. 1, 1895	Jan. 1, 1927	10
Sinking Fund I W D	1,000	4	Jan. 1, 1897	" "	1
N W Harris & Co	5,000	4	Jan. 1, 1897	" "	5
Sinking Fund I W D	2,000	4	July 1, 1899	" "	2
Sinking Fund I W D	3,000	4	July 1, 1900	" "	3
Adams & Company	6,000	4	July 1, 1900	" "	6
Sinking Fund I W D	1,000	4	Dec. 14, 1903	" "	1
Name not recorded	1,000	4	Dec. 17, 1903	" "	1
Sinking Fund I W D	4,000	4	Dec. 31, 1904	" "	4
"	3,000	4	Oct. 21, 1907	" "	3
"	1,000	4	Nov. 19, 1907	" "	1
"	2,000	4	Dec. 31, 1907	" "	2
"	1,000	4	Nov. 30, 1908	" "	1
Five Cent Savings Bank, Lynn	3,500	4	Oct. 1, 1910	1923 to 1930 inc	7
Cemetery Trust Funds	1,000	4	Oct. 1, 1910	1923 to 1925 inc	2
Sinking Fund I W D	7,500	4	Oct. 1, 1910	1926 to 1940 inc	15
"	2,500	4	Oct. 1, 1913	\$250 each year	1
"	2,750	4	Dec. 1, 1914	\$250 each year	1
"	6,800	4	Dec. 1, 1915	\$400 each year	1
"	3,250	4	May 1, 1916	\$250 each year	1
F S Moseley & Co	14,000	4 1/4	Aug. 15, 1922	1923 to 1937	15

\$201,300

CONSTRUCTION DEPARTMENT

DR.		CR.	
To balance 1922	\$2,260 25	By bills paid	\$2,972 34
To depreciation	1,775 08	By balance	1,159 53
To private const	96 54		
	<u> </u>		<u> </u>
	\$4,131 87		\$4,131 87

COST OF CONSTRUCTION

Cost of real estate	\$8,117 19
Cost of steam plant	16,431 18
Cost of electric plant	10,467 86
Cost of electric lines	107,949 94
	<u> </u>
	\$142,966 17

DEPRECIATION FUND

Amount transferred from		By bills pd renew	\$1,578 92
operat. expenses	\$3,354 00	Charged to const	1,775 08
	<u> </u>		<u> </u>
	\$3,354 00		\$3,354 00

NOTE INDEBTEDNESS

To notes outstanding		By notes paid	\$5,550 00
Jan. 1, 1923	\$56,300 00	By bal outstanding	50,750 00
	<u> </u>		<u> </u>
	\$56,300 00		\$56,300 00

ELECTRIC LIGHT DEPARTMENT

CONSTRUCTION EXPENSES

The following bills have been paid for construction during the year 1923.

Paid to	Amount
J H Sheppard, labor	\$203 61
F C Manthorn, labor	186 03
G C Player, labor	180 24
Wetmore Savage Co, supplies	1,205 48
Pettingell Andrews Co, supplies	472 02
General Electric Co, supplies	163 40
Perkins Carpenter Supply Co, supplies	156 96
J J Merrill, supplies	9 98
Maloney Electric Co, transformers	170 64
Westinghouse Electric Co, transformers	113 77
Foster McDonald Co, supplies	21 00
Blaisdell Express Co, express	6 10
F E Wood, express and freight	9 96
Line Material Co, supplies	73 15
Total	<hr/> \$2,972 34

MANAGER'S REPORT

Gentlemen :

To the Water and Lighting Commission,

I submit the following report of the receipts and expenditures of the Lighting Plant for the year 1923.

MAINTENANCE

Paid to	Amount
Edmund Russell, labor	\$1,962 89
George E. Brown, labor	1,579 00
J A McLean, labor	1,627 31
George L Fall, labor	1,717 78
W P Edgerly, labor	1,581 06
R B Pickard, labor	1,465 81
Fred C Rust, labor	1,449 00
Chester Cook, labor	1,440 00
	<hr/>
Total	\$12,822 88

FUEL

Paid to	Amount
Geo W Pickering Coal Co	\$15,544 13
John A Brown	57 60
B & M R R	236 35
Edmund Wile	1,402 69
Wile Bros.	1,351 59
	<hr/>
Total	\$18,592 36

MISCELLANEOUS

J H Sheppard, labor	\$1,394 16
F C Manthorn, labor	1,226 97
G C Player, labor	1,210 26
C F Chapman & Son, supplies	16 65
C S Garrette, supplies	95
Anne Jewett, bookkeeper	486 00
Ames Iron Works, supplies station	58 60
Henry K Barnes Co, supplies	4 00
F E Wood, express	175 31
C S Tyler, supplies	15 25
A G Osborne, oil and waste	1,141 82
American Express Co, express	25 42
W C Henderson, repairs	2 20
J W Goodhue Inc, supplies	47 04
Standard Oil Co, gasoline	1,037 38
Ipswich Motor Co, auto	11 75
Blaisdell's Express Co, express	4 55
Wetmore Savage Co, supplies	305 19
Mayer & Porter, auto	65 92
Manzer & Damon, repairs	1 82
J J Merrill, lamps	471 34
General Electric Co, supplies	7 66
New Eng Tel & Tel Co, telephone	46 18
S G Davison, auto	51 60
A I Savory, supplies	9 78
Nelson Bourque, labor	80
A H Walton, Manager	850 00
C E Goodhue, P M, supplies	110 35
G A Schofield & Son, printing	201 00
Townsend Motor Co, auto	20 30
Pettingell Andrews Co, supplies	1,107 80

WATER COMMISSIONERS' REPORT

19

Chas E Stanwood, accounting	134 23
R W Davis, auto	54 95
Fred Buzzell, labor	70
G W Knowlton Rubber Co, supplies	13 17
Foster McDonald Co, supplies	516 73
Municipal Lighting Association, dues	10 00
Line Material Co, supplies	93 53
Perkins Carpenter Supply Co, supplies	5 10
Ipswich Mills, labor	75
Jos King, repairs	10 02
B & M R R, freight	96 00
A H Walton, commissioner	100 00
C A Mallard, commissioner	100 00
J E Cole, Jr, commissioner	100 00
Damon & Damon, insurance	233 50
H B McArdle, supplies	67 00
Howard Blake & Son, supplies	6 02
G A Schofield, insurance	303 75
North Shore Roofing Co, station repairs	341 00
C W H Moulton Co, station supplies	18 50
B B Ward, repairs	2 39
The White Co, auto	14 78
J H Cownie Glove Co, supplies	14 85
Total	<hr/> \$12,345 02

NOTE PAYMENT

Notes paid by the Treasurer	\$5,550 00
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INTEREST

Interest paid various parties by Treasurer	\$2,318 50
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JOBGING DEPARTMENT

Pettingell Andrews Co, supplies	\$84 24
Wetmore Savage Co, supplies	190 00
Perkins Carpenter, Supply Co, supplies	3 27
	<hr/>
Total	\$277 51

MAINTENANCE

DR.		CR.	
To bal Jan 1, 1923	\$14,572 65	By bills paid	\$42,181 34
To sale of current	40,823 57	Less old bills due	
To sale of power	4,000 00	Jan. 1, 1923	5,511 71
Rent of poles	533 60	Due rent of poles	
Rent of gasoline	954 30	Jan. 1, 1923	262 40
Insurance dividend	94 00	Notes paid	5,550 00
To miscel receipts	253 01	Interest paid	2,318 50
To amount due cur	7,262 76	Depreciation paid	3,354 00
To miscel bills due	73 51	Coal on hand	
To coal on hand	3,613 36	Jan. 1, 1923	960 40
Reed street lights	11,137 00	Balance	23,179 41
	<hr/>		<hr/>
	\$83,317 76		\$83,317 76

JOBGING DEPARTMENT

DR.		CR.
To bal profits to		By bills paid 1923
Jan. 1, 1923	\$3,618 59	Bal in favor of dept
To material	272 41	Jan. 1, 1924
To bills due	31 44	
	\$3,922 44	\$277 51
		3,644 93
		\$3,922 44

ELECTRIC LIGHT LOAN

Held by	Amount	Rate	Date of Issue	No. Notes	Maturities
Chelsea Savings Bank	\$3,000	4	Oct. 1, 1903	3 notes	1924-1926
Malden Savings Bank	2,000	4	Oct. 1, 1903	2 notes	1927-1928
Sinking Fund I W D	3,000	4	Oct. 1, 1903	3 notes	1930-1932
Holliston Savings Bank	2,000	4	Dec. 15, 1904	3 notes	1923-1925
State of Mass.	4,000	4	May 1, 1905	4 notes	1926-1929
Sinking Fund I W D	2,000	4	Dec. 15, 1906	2 notes	1930-1931
Cemetery Trust Fund	2,000	4	June 15, 1907	2 notes	1932-1933
North Ave. Savings Bank	2,000	4	June 30, 1908	2 notes	1934-1935
Malden Savings Bank	2,000	4	June 15, 1909	2 notes	1936-1937
Sinking Fund I W D	2,000	4	June 30, 1910	4 notes	1931-1934
Sinking Fund I W D	3,500	4	Oct. 1, 1910	7 notes	1924-1930
Ipswich Savings Bank	2,750	4	Dec. 30, 1910	11 notes	1924-1934
Sinking Fund I W D	900	4	June 29, 1912	1 note	\$100 each year
Geo. A. Schofield	1,100	4	June 30, 1914	1 note	\$100 each year
Sinking Fund I W D	1,000	4	June 30, 1913	1 note	\$100 each year
"	1,100	4	June 30, 1914	1 note	\$100 each year
"	1,200	4	June 30, 1915	1 note	\$100 each year
"	1,300	4	June 30, 1916	1 note	\$100 each year
"	1,400	4	June 30, 1917	1 note	\$100 each year
"	1,500	4	June 30, 1918	1 note	\$100 each year
Ipswich Savings Bank	4,000	5	July 1, 1919	8 notes	1924-1931
Sinking Fund I W D	3,000	4	Dec. 15, 1921	6 notes	1924-1929
E. E. Currier	4,000	4 ³ / ₄	Dec. 4, 1922	4 notes	1924-1927

\$50,750

ELECTRIC LIGHT DEPARTMENT, TOWN OF IPSWICH

WILLIAM J. RILEY, Treasurer.

DR.		CR.	
To amounts received		By paid	
Commercial Light	\$32,516 92	Orders	\$47,010 11
Prepayments	301 50	Notes	5,550 00
Town Buildings	757 75	Interest	2,318 50
Jobbing	3 27		
Power	7,199 13		
Miscellaneous	6,248 86		
Street Lighting Ap- propriation	11,137 00		
	\$58,164 43		\$54,878 61
Balance January 1, 1923	5,370 58	Balance Jan. 1, 1924	8,656 40
	\$63,535 01		\$63,535 01

The Treasurer has the following bills for collection:

Commercial Light	\$1,828 20
Town Buildings	50
Power	132 47
Miscellaneous	94 25
	\$2,055 42
Commitment, Dec. 30, 1923	5,312 29
	\$7,367 71

MANAGER'S REPORT

I would recommend the Town appropriate \$10,834 for street lights.

The following table will show the number of meters installed and the increased amount of sales for the last year.

Year	No. of Meters	Sale of current and power
1921	892	\$35,938.17
1922	984	41,246.53
1923	1,084	45,829.97

Next table will show the output at the Station and the distribution of same.

Total K W generated	618,360
Total K W accounted Commercial Light	269,571
Total K W accounted Power	128,972
Total K W accounted Street Lights	95,000
Total K W accounted Auxiliary Lights	8,880
Total K W accounted for	502,423
Total K W unaccounted for	115,937
Total K W generated	618,360
Loss .187%	

Your attention is called to the increase of electricity generated and the number of meters set the last year. It is apparent from the constantly increasing demand upon the sta-

tion that steps should be taken to meet that demand. You will note the increase in the commercial lighting the past year which comes on the peak of the load. If this should continue, and I believe it will, in both light and power, and as our source of supply has practically reached the maximum rating of our large unit, I think some attention should be given to this question. ARTHUR H. WALTON, Manager.

COMMISSIONER'S REPORT

To the Citizens of Ipswich:

The Municipal Light and Water Commissioners submit their annual report for the year ending December 31, 1923.

WATER DEPARTMENT

The expenditures for the year 1924 are estimated as follows:

For interest payment	\$5,482.00
For general expenses	11,000.00
For hydrant service	2,250.00
	<hr/>
	\$18,732.00

The Board recommends the amount for hydrant service be raised and appropriated from the tax levy, the balance be taken from the earnings of the Water Department.

We recommend no appropriation be made for the Sinking Fund.

In submitting our report we desire to bring to your attention some thought and consideration to our water supply. As you all know the conditions that existed last year in our shortage of water, we have given much time and study to the question of more storage. In view of the fact that we are having a general survey and of costs of every proposition available in connection with our present storage basin, we are not in a position to make any recommendations at this time as the result of the survey and costs will not be available.

We have rebuilt the dam on Bull Brook enabling us to

use the water at any time with our present supply. It is the sentiment of the Commission that some thought be taken, not only for the present, but for a future supply, and as soon as a report of the survey, which is in progress, is duly received, a recommendation will be submitted for your approval.

We recommend that an appropriation be set aside from the earnings of the Water Department each year as a depreciation fund, the amount to be determined by the Water and Light Commissioners.

We would recommend that all water services be metered. We believe that by so doing much wasting of water will be checked.

ELECTRIC LIGHT REPORT

The Board recommends that the Town appropriate for street lighting \$10,834.

807 lamps at \$12.00	\$9,684.00
23 lamps at 50.00	1,150.00
	\$10,834.00

We would recommend no appropriation be made to the Electric Light Department for Town buildings as the various departments include in their budgets recommendations for the same.

We would recommend that the Electric Light Commissioners be authorized to use any unexpended balance in the operating account as they deem fit.

In confirming the report of the Manager in the increase of meter installation for Light and Power the last year we realize we are nearing the capacity of our large unit. The Department has been considering the necessity of providing for the same, but is still unable to make a recommendation as to just what should be done to provide for the future demands of the Town. We are obliged to run our large unit 18 hours each day and we believe that some auxiliary unit should be available as a standby.

ARTHUR H. WALTON,
CHARLES A. MALLARD,
J. E. COLE, JR.,

Water and Light Commissioners.

February 1, 1924.

AUDITOR'S STATEMENT

This is to certify that I have examined the books and accounts of the Water and Electric Light Department and of the Treasurer of the Sinking Fund and find them correct.

FREDERICK S. WITHAM, Auditor.

Ipswich, January 10, 1924.

Town of Ipswich.

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE



FOR THE YEAR

1923

Charles G. Hull, Printer
No. 8 Cogswell Street, Ipswich, Mass.
1924.



School Committee.

MARY U. JOHNSON	Term Expires	1924
RALPH W. BURNHAM.....	“	“ 1924
CARROLL PERRY.....	“	“ 1924
DR. GEORGE E. MacARTHUR.....	“	“ 1925
FRANCIS WADE	“	“ 1926
CHARLES L. LOVELL	“	“ 1926

Organization.

Dr. George E. MacArthur.....	Chairman
George W. Tozer.....	Clerk
Dr. George E. MacArthur.....	School Physician
Martha J. Stewart, R. N.....	School Nurse
George W. Tozer.....	Attendance Officer

Joseph I. Horton.....Superintendent and Purchasing Agent
Office.....Manning School Building
Office Hours.....School Days from 3.30 to 5.00

EDUCATION.

General Expenses.

Joseph I Horton, superintendent	\$2955 00
Geo W Tozer, clerk	400 00
Geo W Tozer, Truant officer	300 00
J H Lakeman, P M, postage and box rent	6 93
Chas E Goodhue, P M, " "	23 58
The Globe Newspaper Co, adv	12 60
Chas G Hull, printing report	374 50
Chas G Hull, printing	32 50
Geo A Schofield & Son, "	153 60
B L Goss, "	2 25
Salem Evening News, adv	4 00
New England T & T Co, telephones	174 00
Joseph I Horton, car fares	49 49
D A Grady, auto hire	27 75
Geo W Tozer, taking census	100 00
Geo E MacArthur, physician	500 00
E M Poitevin, Inc, supplies	48 27
Blaisdell's Express, express	6 05
The Three Millers, supplies	13 62
American Railway Ex Co, express	11 04

Standard Elec Time Co, repairs	10 16
Chas N Smart, supplies	6 00
	5211 34

Teachers' Salaries.

(Day School.)

Ralph C Whipple,	\$1546 00
Helen J Blodgett	1500 00
E Margaret Allen	1350 00
Helen N Damon	1450 00
Theresa R Whittemore	930 00
Elizabeth C Ferguson	1248 00
Elizabeth V C Forrest	500 00
A Erma Brown	480 00
Robert D Conary	1880 00
Katherine F Sullivan	1600 00
Abby L Smith	1333 50
Leroy W Jackman	780 00
Mary D Hamlin	725 00
Gertrude R Sheppard	1100 00
Addie S Cook	440 00
Marion E Brown	1200 00
M Gretchen Hamilton	1140 00
Marian A Whelan	660 00
Lucy Ardell Kimball	1106 88
Elizabeth C Smith	500 00
Adeline A Moulton	440 00
Ruth C Duncan	440 00

Annie P Wade	660 00
Constance Brady	1000 00
Hazel M Weare	1115 00
Dorothy Darling	595 00
Amy Stanford	1000 00
Anne E Friend	924 00
A Pauline Charles	1068 00
Althine L Hodgkins	1200 00
Margaret T Reilly	1000 00
Grace A Bowlen	1172 75
Frances P Trussell	1100 00
Ruth F Joyce	1020 00
Ethel M Archer	1070 00
Alice D Moran	1140 00
Sarah G Houghton	1080 00
Sara Abbott	660 00
Ruth A Lord	1323 00
Lena J Atherley	1133 50
Belle D Rogers	1100 00
Abby Fellows	1100 00
Nellie T Smith	1398 75
Lydia S Harris	770 00
Carrie B Ladd	1000 00
Augusta A Grenache	1144 25
Winnifred Millard	1147 13
Martha J Stewart	1000 00
Arthur H Tozer	900 00
Arthur W Gould	1535 53
Emma A Knights	409 50
Elizabeth C Weare	420 00
Mary C Goodwin	440 00
M Lucia Waite	440 00
Mildred M Parker	27 50

Julia E McLaren	192 50
Ethel M Trask	101 50
Maude M Whipple	364 00
Hilda M Schofield	38 00
Lauretta A Wade	52 00
Louise Grant	34 00
Edith M Barrows	216 00
Hester Martel	24 00
Isabel G Merson	4 00
Grace Mansfield	4 00
Hattie W Brown	40 00
	<hr/>
	54,513 29

Teachers' Salaries.*(Evening School.)*

Katherine F Sullivan	42 00
Nellie T Smith	42 00
A Erma Brown	34 00
Amy Stanford	36 00
Ruth C Duncan	20 00
Ethelinda Tucker	3 00
Katherine Reddy	2 00
	<hr/>
	179 00

Text Books and Supplies.

F M Ambrose & Co	102 77
D C Heath & Co	246 76
Little, Brown & Co	96 25
The Arlo Pub Co	23 20
Allyn & Bacon	61 15
Edward E Babb & Co	835 83
Ginn & Co	390 95
Houghton Mifflin Co	220 64
American Book Co	103 55
Manifold Supplies	10 50
The Bruce Pub Co	32 74
The Macmillan Co	26 12
The Pub School Pub Co	22 16
Mass Audubon Society	12 00
Neostyle Sales Agency	85 91
Regents' Pub Co	2 40
Lyons & Carnahan	5 75
Barnes & Noble Inc	126 90
Dowling School Supply Co	384 05
Boston Paper Board Co	110 00
Kenney Bros & Wolkins	129 95
Harris & Gilpatric	194 75
J L Hammett Co	437 95
John Carter & Co	25 00
Milton Bradley Co	24 45
Geo P Brown & Co	30 50
Dennison Mfg Co	6 58
Canney Lumber Co	27 45
J B Hunter	1 16
Pitman & Brown Co	59 67

Doubleday, Page & Co	3 00
The Bobs Merrill Co	65
National Geographic Society	9 00
John Wiley & Sons Co	4 74
Yale University Press	1 20
McGraw-Hill Book Co	2 55
The Gregg Pub Co	18 35
Dept of Public Instruction N J	50
F J Barnard & Co	189 81
The Literary Digest	12 00
J B Lippincott Co	1 90
The Outlook Co	25 80
Supt of Documents	40
Teachers' College	9 80
Laidlaw Bros, Inc	70
Asia Pub Co	5 00
N O Wilhelm	12 00
Ernst Hermann	15 15
Russell Sage Foundation	10 00
University of Chicago	14 40
Chas S Garrett	17 15
Hiller Co	40 34
N J Bolles	51 82
Wm G Horton	2 50
C S Tyler	7 26
Newman's Dept Store	13 89
Marcorelle Bros	56
American Railway Ex Co	3 76
F E Wood	45 95
George Tibbetts	11 00
The Three Millers	13 75
Oliver Ditson Co	127 87
W M Welch Mfg Co	16 50

Burroughs Adding Machine Co	411 60
Eimer & Amend	66 55
Angus I Savory	12 10
James W. Brine Co	90 92
Wright & Ditson	121 12
A E Martell Co	77 66
Henry S Spaulding	45
Hayden Costume Co	6 37
Zaner & Bloser Co	82 50
H D Foss & Co, Inc	2 52
F C Sheldon Slate Co	79 94
Blaisdell's Express	2 55
Royal Typewriter Co	6 00
Remington Typewriter Co	130 25
Underwood Typewriter Co	30 00
Chas J Wright	3 00
Brainard J Conley	3 90
Ipswich Mills	4 50
Kee Lox Mfg Co	6 00
	<hr/>
	• 5664 33

Tuition.

City of Beverly, School Dept	306 00
	<hr/>
	306 00

Transportation.

Walter K. Chapman	405 00
Est Edmund Wile	470 00
D A Grady	1490 00
W E Garrette, Jr	725 00
F E Wood	160 00
	<hr/>
	3,250 00

Support of Truants.

County of Essex	209 14
	<hr/>
	209 14

Janitor Service.

Geo W Tozer	400 00
Fred B Saunders	1300 00
John S Kimball	880 00
I E B Perkins	450 00
Mary E Saunders	200 00
William J Wallace	210 00
William F Rutherford	150 00
Ella M Wells	80 00
	<hr/>
	3670 00

Fuel and Light.

Coastwise Coal Co		1247 08
Chas L Lovell		590 54
New England Coal & Coke Co		420 51
Lathrop Bros		375 10
A H Peatfield		174 09
George Fall		83 28
Appleton Farms		82
Roger A Heard		6 00
Boston & Maine R R, freight		1533 55
Est Edmund Wile, cartage		306 60
Samuel C Gordon, cartage		102 76
D S Perley		5 00
N A Wells,	labor	2 00
Wm E Sturgis	"	12 00
A F Saunders	"	6 00
H M Saunders	"	4 87
R D Hills	"	6 00
E W Smith	"	10 00
John Magania	"	12 00
Charles Gwinn	"	6 50
Edmund Kelley	"	12 50
Louis Kelley	"	11 50
John Douglas	"	12 00
Philip Ewing	"	15 50
Konstanty Winzin	"	6 00
Russell's Lunch, meals		3 35
Electric Light Dept		256 67
Ipswich Gaslight Co		50 25

 5,353 65

Buildings and Grounds.

Arthur W Gould, carpentry	704 89
Wm H Cann “	7 50
Manzer & Damon “	1 93
R L Purinton plumbing	113 09
A J Brennan “	385 87
George Hayes “	2 50
Geo H Clapp painting	3 00
Austin L Lord masonry	853 92
Fuller Brush Co brushes	8 10
John W Goodhue Corp, supplies	140 10
Walworth Mfg Co	5 49
Samuel C Gordon, trucking	66 50
Canney Lumber Co, lumber	44 17
C F Chapman & Son, supplies	8 76
Mass State Prison “	15 65
Philip Ewing, labor	2 00
Angus I Savory, supplies	50
Joseph A King, repairs	8 00
George Tibbetts, trucking	2 25
American Banner Co, supplies	1 00
Standard Gil Co of N Y, “	35 18
J S Jaslovich, cleaning vaults	25 00
Frank R Schaller, tuning pianos	18 00
Howard Blake & Son, supplies	2 30
John S Kimball, labor	17 00
Masury-Young Co, supplies	16 65
The L B Philbrick Co, “	15 60
J J Merrill, “	18 18
J L Hammett Co, “	1 63
Arthur C Damon, “	7 50

Henry S Spaulding, services	148 87
A F Foote, comm'r, inspection	2 00
Water Dept, water	525 90
	3,209 03

Furniture and Furnishings.

Frank J Jameson, supplies	261 96
Smith & Russell	5 00
Wm E Poole, repairs	11 00
Kenney Bros & Wolkins, supplies	253 00
Allen Shade Holder Co,	43 82
J L Hammett Co,	38 50
John F Wippich, repairs	1 25
	614 53

Miscellaneous.

G A Barker, insurance	14 80
Damon & Damon,	46 32
Martin Diploma Co, diplomas	49 60
Geo A Schofield & Son, printing	50 00
Chas Ingham, services	25 00
Herbert W Mason, cash paid for prizes	20 00
	205 72
Total expenditures	82,386 03
Unexpended balance	1 22
	82,387 25

Appropriation	82,000 00	
Appropriation unpaid 1922 bills	386 12	
Balance from 1922	1 13	
	<hr/>	82,387 25

Receipts for the year have been as follows:

Com of Massachusetts, Income Tax		\$8550 00
“ “ Vocational Education		70 88
“ “ Tuition		36 25
Town of Rowley, Tuition		4058 18
Sale of Portable School House		500 00
Insurance refunds		49 40
Telephone refunds		51 57
Sale of supplies		91 41
Freight refund		6 03
		<hr/>
		\$13413 72

REPORT OF THE SCHOOL COMMITTEE.

To the Citizens of the Town of Ipswich:---

The Committee in presenting their annual report, desire to bring to your attention and careful consideration the emphatic need of increased school accommodations. With one exception all of the rooms of the system have as many pupils as can be accommodated, and the prospect of an increased attendance next year brings to us the problem of where to house them.

By the acquisition of the property on Green St. by the town, it seems an opportune time to plan the erection of a new High and Junior High School building of sufficient capacity to attend to the needs of the pupils for some years to come. The cost of erecting such a building will never be any less, and with the material which is already on the property, would be considerably less than if everything had to be obtained at first hand. The enrolment in the High School is over 200 which is the largest in the history of the school. By the resignation of Miss Whittemore from the Commercial Department, the school has lost a very efficient teacher, but her place has been very ably filled by Miss Erma Brown, a graduate of Boston University. One new teacher was added to the faculty in September. Miss Elizabeth Forrest, who fills the position of teacher of History

is exceptionally good, and in fact the whole force is doing excellent work.

In the grades eight teachers resigned in September, some to accept other positions at higher salaries, and others for other reasons. We think that with few exceptions all the teachers in the elementary schools are doing fine work.

We have disposed of the Portable Building at private sale at a very fair price. It has served its purpose very acceptably and we think the cost to the town has been very reasonable.

New areas have been built around the basement windows of the Winthrop Building, which was an absolute necessity in order to prevent water running in and ruining the sills.

During the National Education Week a regular session of the day schools was held one evening in all the buildings that had facilities for lighting, and the very large attendance of parents and friends testified to the interest that they had in the work of their children. By holding the evening session it was made possible for those who are employed during the hours of the regular sessions of the school, to visit and inspect the work of their children. The rooms were all crowded with visitors, and the pupils and parents both were enthusiastic over the affair. We can only wish that those parents who are not employed in the day time would visit our schools more frequently and thus encourage both teacher and pupil.

In December Mr. Herbert W. Mason resigned as Chairman of the School Board and also from the Committee, owing to removal to Philadelphia. His place was filled on the Board by the appointment of Rev. Carroll Perry, at a joint meeting of the School Committee and the Selectmen as required by law.

There is a very great necessity of making a number of repairs this coming year, especially in the Manning Building. The floors in this building are literally worn out, and unless one or two new ones are laid it may result in a bill

for damages being brought against the town on account of injuries resulting from the splintering of the wood. These floors have been in use ever since the building was erected in 1874, and it seems to us that they have outlived their usefulness.

We would call attention to the necessity of having an appropriation large enough to allow an increase in the salaries of some of the teachers. We may have convenient and well arranged buildings, but the skill, energy and inspiration of the teachers are very necessary in making the schools what they are. Therefore it is not unreasonable to ask for a sufficient appropriation that we may be able to obtain the best there is, and to retain the best we have. Remember that the children of today are the citizens of tomorrow, and upon the sort of training which they receive at the hands of the school authorities, will result the welfare of the town in the future.

We would refer you to the report of the Superintendent and school officials for a more detailed account of the affairs of the school system.

Budget for 1924.

General Control	\$ 5250 00
Teachers' Salaries	60000 00
Evening School	650 00
Text Books & Supplies	6000 00
Tuition	400 00
Transportation	3500 00
Support of Truants	210 00
Janitors	3675 00
Fuel & Light	5000 00

Buildings & Grounds	6000 00
Furniture & Furnishings	1500 00
Insurance	500 00
Miscellaneous	300 00
	<hr/>
Total	\$92985 00

Respectfully Submitted,

DR. GEORGE E. MacARTHUR, Chairman
RALPH W. BURNHAM
MARY U. JOHNSON
FRANCIS WADE
CHARLES L. LOVELL
CARROLL PERRY

School Committee of Ipswich.

REPORT OF THE SPECIAL COMMITTEE ON INCREASED SCHOOL ACCOMMODATIONS.

To the Citizens of the Town of Ipswich:---

At the Annual Town Meeting last March, the School Committee was made a special committee to investigate and report upon some plan for securing additional school accommodations.

As a result of that action the Committee entered into a general discussion of the matter, viewed it from many different angles, and weighed all points carefully, before committing themselves to any definite plan. Several suggestions have been made, and each one carefully considered.

In the first place, it is absolutely necessary to have more room for the proper housing of the nearly 1400 pupils which we have at present, and that room can only be secured by the erection of a suitable building. As many of you know the buildings, with one exception, are crowded to capacity. Not only that, but some of them have been in use for so many years that they are in a state that will require many repairs.

The Committee is a unit in recommending the erection of a building on the Green St. property, of sufficient size to accommodate the pupils of the High and Junior High Schools for some years to come. We think that a modern building with

an assembly hall and other requisites, erected at that point would solve our housing problems for at least twenty years. In case that is done it will give us room at the central plant to allow the transfer of the pupils of the Payne, Warren St., Denison, Wainwright and Cogswell buildings.

This would be an advantage in many ways. The High and Junior High would be under the supervision of one person, who would control all matters pertaining to that building, and the centralization of the remaining grades would result in increased efficiency for all.

We therefore strongly urge the citizens to vote in favor of having plans drawn for a building of at least twenty rooms on the property before mentioned, and to immediately commence the erection of the same.

Respectfully Submitted,

DR. GEORGE E. MacARTHUR, Chairman
RALPH W. BURNHAM
MARY U. JOHNSON
FRANCIS WADE
CHARLES L. LOVELL
CARROLL PERRY

School Committee of Ipswich.

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES FROM 1916 TO 1923.

Grade	1916	1917	1918	1919	1920	1921	1922	1923
I.	130	164	161	180	210	212	198	223
II.	117	121	144	159	201	199	184	165
III.	123	110	117	127	140	144	174	195
IV.	87	114	120	83	130	136	147	130
V.	81	80	104	133	107	166	134	127
VI.	65	93	75	94	134	111	148	127
VII.	77	60	63	82	90	117	131	110
VIII.	66	68	49	53	55	59	87	104
IX.	80	80	75	64	52	69	71	76
X.	58	43	37	39	47	37	52	60
XI.	37	36	27	32	25	33	32	33
XII.	34	27	28	26	25	21	32	28
Post Graduate					3	3		
Totals	975	996	1000	1072	1219	1307	1390	1378
Annual Increase		21	4	72	147	88	83	*12

* Decrease.

REPORT OF THE SUPERINTENDENT.

To the School Committee of Ipswich, Mass.

Gentlemen:---

In compliance with the requirements of the law and established custom, the twenty-second annual report of the present conditions and needs of our schools is herewith submitted for your consideration.

Enrolment.

The enrolment for the present year is not so large by twelve as that for the preceding year. This is due to two major causes, viz: Removals from town, and withdrawals from school as soon as the statute requirements have been met, by a dangerously large and growing class of young people.

In the first instance, the change is prompted by the unsettled industrial conditions prevailing in certain manufacturing lines. People have been obliged to go where employment could be found in order to support themselves and their families. As these families are usually large, the schools have suffered considerably on account of these removals.

Another phase of this movement also coming under the head of necessity, is the fact that not a few of our so-called foreign population have returned to their homeland in order to relieve the distress and suffering of friends and relatives across the sea. And we all know that these have been unprecedentedly intense and prolonged. The conduct of these people in the cases cited is not censurable nor blameworthy in the least. In fact, it excites our sympathy and our pity, and commands our hearty approval and commendation. We are sorry to lose people of such energy and of such loyalty to friends in distress.

But the class with which I am dealing now neither deserves nor should receive any such consideration. I refer to that class of boys and girls who, lacking parental guidance and control, are permitted upon the completion of the work of the sixth grade, to leave school at fourteen. In many instances, when a child becomes fourteen on a Sunday, he comes to the office on Monday morning and demands his certificate to go to work, and by law we are obliged to give it to him. Possibly a child has completed the sixth grade work, or even the seventh and is well along in the eighth---within a few months of the High School, but his fourteenth birthday anniversary is his *ultima thule*. For him, there is nothing beyond, there is nothing more to be desired, and he begins to loaf even while in school. He doesn't want to work, he wants to leave school, and he knows he can do so when he becomes fourteen.

But the worst remains to be told. He gets a job, complies with all the requirements of the law, and receives his certificate. He holds that job for two weeks, possibly six, and then begins to look for another---on the street corner; and his progress as a loafer is advanced a step. To be sure, the employer returns his card to the school office and thereby serves notice that the boy in question is out of work. But can the attendance officer, ---if he should succeed in finding the boy,---bring him back to

school? No; he cannot take a boy who is *looking* for work. Some of the courts have so decided, and the boy becomes a senior in the loafer class.

Nor is this all. From fourteen to sixteen are two of the most critical years in a child's life. He is not physiologically nor mentally mature enough to be subjected to the hazards of industrial life. Confinement is detrimental to his proper development; he is less resistant to disease, and easily becomes the prey of the moral degenerate. He needs the steadying influence and the helpful moral guidance of the school if he is to be saved from the underworld and permitted to enter upon the enjoyment which only a well-stored mind assures. If education is a preparation for complete living, then the schools should be given more time in which to attempt the completion of their responsible work. The plea of poverty cannot be urged in a great majority of cases. Where it exists, it could be met in other ways not so disastrous to the life and happiness of the boy. Again, if the parents could only be made to realize how severe a handicap the lack of a high school diploma really is, I am sure that they would bend all their energies to remove this stumbling-block. So many doors are closed to these children that their progress and their happiness becomes a matter of chance. They have no freedom of choice, but become the prey and slaves of circumstance.

Just one concrete example of what we mean:---A girl who had left high school, thought that she would like to become a nurse. The hospital authorities informed her that it would be necessary that she should have a high school diploma, and to show a statement of her ranks while in the high school. She had no diploma and her credits were not sufficient to meet the requirements of the hospital; therefore her application could not be considered. The door was shut, her tears were of

no avail. She is but one of tens of thousands.

Let me quote a little, and so appeal to your patriotism. "A larger proportion of children under sixteen are working in Massachusetts than in any other state, except Rhode Island and ten Southern states. While in the U.S. the average amount of child labor in cities over 25,000 is 6 per cent, there are seven cities in Massachusetts in which 12 to 19 per cent of the children are employed." "42,651 14- and 15- year-old children left the schools of this state in 1921 to enter industry. Only about 11 per cent entered the skilled trades."

"Seven states have a higher standard than Massachusetts for the legal school leaving age; and in eight states the children must complete a higher grade than in Massachusetts before leaving school."

Herbert C. Hoover has this:---

"Clearly, if economic waste is reprehensible, waste of child life, whether viewed economically or in terms of common and universal betterment, is a blight that in its measure is more deplorable than war."

It is conceded by every right-thinking person that the legal school-leaving age should be raised to sixteen, and the grade requirements from the sixth to the eighth. When this proposed change becomes law, our children will not be wasting more than a third of their time, as at present, in drifting from one position to another; our schools will be enabled to render a much larger service than is possible under present conditions, and our children will be better prepared to meet the larger duties and responsibilities of citizenship in a democracy like ours.

But there is a brighter side to this shield. Whether the bill before the legislature becomes a law or not, most gratifying and substantial gains in this direction have been made already. Many of our largest and most up-to-date manufacturers are "employing no children under sixteen years of age,

believing that children under that age should be in school for their own good, and that of future employers. They find that older workers make better employees."

Let us hope that law and common sense may find an adequate remedy for this great evil.

Teacher Changes and Salaries.

The School Committee has casually alluded to this topic in its report, but it is a matter of much deeper significance than can possibly be implied by the recorded fact. It is of common occurrence to be sure, but it is of such vital importance to the smooth working and efficiency of every school system that it should never become commonplace.

It is a subject that should be studied from every angle, and every contributing cause, as far as possible, should be removed. And these are many: the home ties, school environment, determination to embark on matrimonial seas, and last, but not least, salaries. In only one of these cases is there any possibility of blame attaching to the teacher, and that is where she leaves her school during the term of her contract for a higher salary.

Our schools have not suffered by reason of this spirit of commercialism during the past year. In fact, not a few of our teachers have had some tempting offers from other places which in every instance have been declined. I hope that such honorable and becoming conduct receives the recognition it so richly deserves.

All of our changes occurred during the summer vacation, and it was with the greatest difficulty that the places of the retiring teachers were supplied. The salaries we offered were from \$150 to \$400 below those offered in other places. The larger classes which we are compelled to have, and lack of

boarding places, were among some of the objections raised by the applicants. What we need is a higher salary schedule, graduated to the length of service and the efficiency and professional advancement of the individual teacher. A horizontal raising of salaries (though much needed at present) defeats the very purpose for which it was intended. It finds its duplicate in the methods of some of our labor organizations where each workman, regardless of his skill or the character and amount of work accomplished, receives the same wage. This is deadening, and tends to reduce the quantity and quality of work to the standard of the lazy and incompetent. Even with a lower minimum, but with a fixed and certain advance each year, contingent upon professional study and good work in the schoolroom, our teaching force would be less liable to disastrous changes, and the progress of our schools better assured. The personnel of the force would also be improved, for if the individual teacher was ambitious and was striving to reach the maximum, others would be obliged to do likewise or to continue in the lower class with the lower salary.

I have made a compilation of the average salary schedules of about thirty towns of approximately the same size and wealth as Ipswich, and I hope something of the kind may be adopted and put into use by the beginning of the school year in September.

Let us not delude ourselves on these two points: First, that we shall be obliged to pay the market price for teaching as well as for other kinds of service; and second, that we rarely or never get more than we pay for. If it is good business policy to employ and retain the services of only the most competent and constructive kind, why should not the same principle apply to our teachers? We have in our teaching force not a few individuals of good executive ability, fine personality, and strong motherly instincts, who are the real guides and counselors and

friends of scores of our little people whom they are trying to lead aright. A larger recognition of a financial sort is due them, and they should receive it at once.

Overcrowding.

Many of our schoolrooms are in an overcrowded condition, notwithstanding the fact that we have exhausted our ingenuity in transferring pupils from one district to another in order to properly house them. District boundaries have been ignored altogether. Our chief concern has been to find vacant seats, and many of even the smaller children have been compelled to travel long distances in order to reach a school of the right grade. School populations shift, too, as the years pass. What were once populous centers of our community, have become greatly reduced in numbers at the present time.

The Cogswell School will serve as an illustration. But a few years ago we had difficulty in seating all the children belonging to this district; today we have only about half of the required number. This is the most glaring example of this condition, but there are other instances which point to the same fact that the native stock is slowly dying out. But the fact of an overcrowded condition still remains. In some rooms there are as many as fifty-four pupils under the control of one teacher; in others, every seat is taken; and in others still, there are more pupils than there are seats.

No teacher can do the best work, or even good work, under such conditions, and as a result the number of repeaters is altogether too large. We find that such a situation has another reaction. New teachers will not risk their reputation with such a handicap. A recent personal experience is evidence of this fact.

Under our present inadequate housing accommodations, there seems to be but one way out of the difficulty, and that is by a semi-annual promotion, of which I will speak later.

Tardiness and Absences.

These have become too noticeable of late, and I would ask that the parents co-operate more fully with the teachers in their efforts to break up this most serious fault. Promptness and punctuality are still listed among the cardinal virtues, and still contribute in large measure to dependability and character. In fact, our success in life is little more than the product of right habits; and, unless we can root out the bad habits before they become too thoroughly established, failure will inevitably follow. Children should no more expect to be admitted to the school-room after the appointed time, than they would expect to take a railroad train when they were five minutes late. With something better in the shape of good time-keeping clocks, and a stricter oversight on the part of both parents and teachers, we may hope to see a marked improvement in this direction.

Promotions.

This is a perennial subject and will continue to be such so long as new and ever-changing factors are brought into the consideration. Till within a few years, the ranks assigned by the teachers for the different subjects pursued by the pupils constituted the general basis upon which all promotions were made. No account was taken of the individual differences of pupils, nor of the wide variations usually found in the ranks given by different teachers. If the boy failed in the performance of a

specific task, he was considered a dullard, and was relegated to the class of incompetents. And this delinquency followed him not only through school, but too frequently through life. The curriculum was narrow; trial along other lines was withheld or forbidden him. He was obliged to succeed in what the schools had to offer, or else go down to defeat.

But in time it was noted that some of these boys made a place and a name for themselves in the world outside, and to such a marked degree that the thoughtful and broadminded were led to investigate the matter. The individual child was given a larger place in their consideration, not a single faculty, but all his faculties.

To show how defective and vicious the old system of promotion was, let me make use of a few quotations. Prof. Inglis in a recent article dealing with this subject states that "of 122 teachers marking the same examination papers of ten questions each, one half of them gave an equal value (10 points) to each question; another portion of them gave from 0 to 25 points. He found that the questions varied in relative value from 10 to 298 points. He finds that, "Teachers' marks are variable and inconsistent, because teachers in marking pupils do not measure the same trait and because they do not have a common scale for the evaluation of the trait measured; that is, their marks are distributed on a purely subjective basis and their standards are not uniform."

"To provide a foundation for a clear discussion of this problem," it is said "we should distinguish these three traits in our student population: Inherited capacity, ability-to-do, and specific performance."

"The first defines itself---the start in life. The capacity of an individual is determined by the 'third and fourth generations,' and not by anything that he himself can do. Therefore, since capacity has to do with the 'start in life,' in the public

schools we do not measure capacity. Environment operates upon capacity and develops the ability-to-do. His ability-to-do is not measurable; we can only estimate it by his performance. Specific performance is also variable and we must take the average of these specific performances."

How clearly this indicates the inadequacy and injustice of a system that has figured so largely in times past. How intricate and involved this matter of promoting and grading really is, if we wish to deal justly with each individual child! And this wellnigh endless discussion by our foremost educators and the constant agitation by the press for a revision and a standardization of our marking system, are simply the evidence and measure of our effort towards the fulfillment of Democracy's pledge --- "with liberty and *justice* to all!" But so far we have touched upon but a single phase of the subject,---justice to the individual child,---and all must admit that this is a step in the right direction and of the utmost importance.

Other questions remain to be considered. When should promotions be made? Annually, semi-annually, or when a group, or an individual, will most profit by such advancement? Should he be promoted by subject, or by an average rank of all subjects? All of these details are being carefully worked out by different schools in different places, and a marked measure of success has been attained in each case, though dependent, of course, upon the character of the teacher, the pupils, and school accommodations. Here, too, "circumstances alter cases." The Wenetka System---in a sense, the new-old ungraded school---and the Dalton Laboratory plan, will suggest some of the more recent experiments along this line.

Fortunately we are not left helplessly groping in the dark. The advance made in mental measurements enable us to place

the child very accurately so far as his mentality is concerned. Where we have been asking too much, the load can be lightened; and where we have not been requiring enough, more pressure can be brought to bear. We can adjust the requirements to the ability of the individual child; and where the classes are of reasonable size, great economies of time and ability may be secured.

Furthermore, classes vary; and not infrequently the teacher is blamed for not producing results that, with the class in hand, were impossible of accomplishment. Small school buildings separated by considerable distances do not furnish ideal conditions for a scientific classification of pupils. Some modified plan which includes the basic principles upon which present day methods are founded will have to suffice here. But in the larger schools, where it is possible to organize full classes on the *basis of intelligence-measurements and the record of specific performance*, we have as favorable conditions as we can expect to find at present. But no method is foolproof. We need the mature judgment, the clear vision of experienced and progressive men, whose sustained efforts shall give to every child the fullest opportunity for that development for which, by nature, he is best fitted.

In accordance with this view, I am in hopes shortly to make a beginning in the grading of our schools along more equitable and scientific lines than has been our practice in the past.

To relieve the congestion in many of our class-rooms, it has been decided to make a semi-annual promotion this year. This is done in many of our cities and larger towns and has the advantage of allowing the brighter children to advance as rapidly as they are qualified, and saves the repeaters a half-year's time.

By making more use of standardized tests, we are in hopes to get a closer relative measure of the attainments of our schools, and this, too, will be another factor in our scheme of promotion.

Field Day.

My sole reason for introducing this topic is to give expression of my appreciation of the splendid manner in which the exercises of the day were carried through. It was the first year that we had been without the leadership of an expert in this line of work. Previously we had been under the training and direction of a leader of international reputation, who had planned the work and taken full charge of the various exercises of the day, and he always led to success.

But last year the whole matter was given over to the charge of the teachers. They planned the work, laid out a most pleasing and interesting program of attractions, and carried them through to a very satisfactory termination. All credit to them for their excellent work, and for the spirit of co-operation so clearly manifested by teachers and pupils alike. To the many expressions of commendation and gratification from those who witnessed the exercises, I wish to add my sincere thanks.

Under the management of Mrs. Fred Nason and her corps of able assistants, the generous contributions of cake and other articles were disposed of to the advantage of the Association. As usual, Mrs. H. K. Damon and Mrs. McGinley sat at the receipt of custom.

Mr. Oscar Ewing, as in previous years, selected the judges and had full charge of the athletic events. Miss Blodgett and Mr. Conary supervised the games. Mrs. Damon's report may be found on another page.

MRS. HARRY K. DAMON, Trustee.

Dr. In Account With SCHOOL GROUNDS IMPROVEMENT ASSOCIATION. Dr.

1923		1923	
June 1.	To Balance in Bank	April 26.	Francis Wade, trees
	\$114.08	June 13.	C. Leary & Co., tonic
" 13.	To Field Day Receipts	" "	Geo. E. Vivian, tent
	226.47	" "	C. A. Glover, band
		" "	Ipswich Ice Cream Co
		" "	Balance in Bank
			\$340.45
			<u>\$340.45</u>
<u>1924</u>			
Jan. 1.	To Balance in Bank		\$219.90
			<u>\$219.90</u>

Respectfully submitted,

MRS. HARRY K. DAMON, Trustee.

School Exhibition.

Two afternoons and evenings were given to these exercises, and the increased attendance of parents and friends gave gratifying evidence of the growing interest in this phase of our school work. All grades and all departments were well represented.

Each year as the scope of our work enlarges, brings an added amount of material, and the space for displaying the work this year was taxed to the utmost. In fact, neither the domestic science nor the manual training departments had a fraction of the necessary room for a proper display of their excellent work, and other departments were limited in the same way.

Each afternoon was given over to demonstration work by the first six grades. An effort was made to show, as far as possible under hall conditions, the place held by the element of play in the teaching of the lower classes. It was also attempted to show that these little folks were capable of doing and comprehending work, generally considered as beyond their capacity, in spite of the questioning and the disapproval of such a course by some of our best teachers, it was admitted by these unbelievers that the results justified the experiment and exceeded their most sanguine expectations. The parents were astonished and the little folks were delighted with their accomplishments.

The first evening's program was furnished by the Junior High School, and consisted of part-singing and an old-fashioned spelling match. Considerable interest was taken in this last number. The audience became very enthusiastic as the competition became keener, and the contestants made their last stand.

The address of the evening was given by Prof. Schroeder of the State Board of Education. His subject was "Health: How It Is Promoted and Maintained by Physical Exercises." It was a timely and instructive theme, and though the hall was crowded and a large part of his audience was standing, his discourse was well received.

The second evening's program was furnished by the Senior High school, and consisted of a French play under the direction of Miss Blodgett, and an English play under the direction of Miss Allen. A typewriting contest concluded the exercises of the evening. Every number of the program was thoroughly enjoyed by an audience that was interested, enthusiastic, and appreciative.

We feel justified in saying that these school exhibitions have been productive of all that could be reasonably expected or hoped of them. They were introduced with the idea of giving the parents an opportunity to inspect and judge certain phases of the work of the schools, and to acquaint them more fully with what the schools were trying to do for their children. It was hoped that a closer relation between the parents and the schools might thereby be established and a deeper interest in things educational might be secured. In the opinion of not a few competent judges, as well as as in the estimation of the School Committee, these things have been accomplished. Henceforth, by the unanimous vote of the Committee, Field Day and School Exhibition are to have a permanent place in our educational program.

Domestic Science and Manual Training.

These two departments may be taken together for the

purposes of this discussion, as both have so many needs in common. Both are failing to function as fully as they should do, and both will need to be considered along identical lines of readjustment, if they are to serve effectively in the larger work which changing conditions impose upon them.

For a long time we have been convinced of the necessity of a generous expansion in their scope and work if we wish to keep abreast of the times and give our boys and girls a larger practical training than they have heretofore received.

Radical changes in the curriculum will hardly be necessary. There must be, however, a closer co-ordination between the work of these departments and that of the high school. This may be done by extending the courses in related subjects so that the work in each one may supplement the other. We should have more mechanical drawing and household chemistry in the high school, and more advanced work in both the manual training and domestic science departments, so that more of our high school pupils may receive the full benefit of the higher and better training which these two departments would then be able to offer.

Formerly but few of the high school pupils were interested in this work, But of late, owing to the growing appreciation of the practical value of these courses, and to a new sense of the dignity and the recompense of labor as well, the increased enrolment in these classes make these changes necessary.

The work must be extended to reach more of the higher grades without taking from the lower ones, and there must be less of repetition and useless duplication.

We feel that both of these departments are doing excellent work---work that more of our boys and girls should be compelled to take up and complete. For it is here that they gain that first-hand knowledge of so many of the really practical things

of life. It gives them power, as well as skill; it fits them for a larger service both in their own homes and in the community, and helps them to become more independent and frugal.

It should not be inferred from anything in the foregoing that I care to speak slightly or disparagingly of the work of either of these departments.

That could not be done with any regard for honesty of statement. I wish simply to point out the opportunity for these departments to enter upon a field of much larger usefulness to our pupils, and of extended service to the community. Both Miss Brown and Mr. Gould, the respective heads of these departments, have worked faithfully and considerately for both school and community needs; and it goes without saying, that the things here taught, will be used more frequently in after life, than almost anything else except, perhaps, the mother tongue.

But we come now to the parting of the ways. The manual training room is not large enough to accommodate the classes that are assigned to it. There are but twenty-three benches and no room for more. Some of Mr. Gould's classes are from six to eight in excess of this number. This is a handicap that can not be overcome in the present crowded condition of his room. He should have more floor space. Then new lines of work could be taken up that would not only keep our boys in school for a much longer time, but would also give them the rudiments of some gainful occupation or trade. The old system of apprenticeship has passed. To whom or what are we to look as the principal recruiting agency of these necessary and honorable occupations if not to the schools? We employ special teachers and buy special equipment for our commercial departments, and make every effort to prepare a certain number of our pupils for clerical positions, and they succeed in life. How about this other class, whose gifts are of

another type, whose tastes and preferences incline them to other walks of life that are just as useful, just as important, and just as honorable? Have we no interest in these pupils? Are our obligations and responsibilities all met and fulfilled before we come to them? Are they to be denied *equal opportunity*? Not by the public schools.

The Seven Objectives.

Perhaps one of the most concise definitions of education is, The preparation for complete living. But "complete living" is too inclusive; it should be broken up into smaller units before it can be given even the most superficial treatment. As "no man liveth to himself" it will be necessary in the consideration of this division, to include man not only as an independent and isolated unit, but also as a being closely related to his fellow man, from whom he is to receive numberless benefits and to whom he must render unstinted service in return.

By common consent, then, the necessary capacities or qualifications which a man should possess in order to attain to this ideal are summarized as follows: 1. *Health*. 2. *Command of fundamental processes*. 3. *Worthy home-membership*. 4. *Vocation*. 5. *Citizenship*. 6. *Worthy use of leisure*. 7. *Ethical character*. Let us take up one or more of these topics to show what the schools are attempting to do along these lines.

HEALTH.

If we will but recall the fact of the terrible percentage of those rejected as unfit for military duty during the late world war, we shall the better appreciate the value of health as a

national asset. Health, too, is necessary to the enjoyment of leisure as well as to the vitality of the race. Science had shown us the way in which to strengthen every bodily infirmity and to build ourselves up into a strong and sturdy manhood. Health is a matter of habit, therefore health education becomes one of first fundamentals.

Our schools are doing more today in this line than ever before. Both parents and teachers are co-operating in an effort to have the children properly nourished. Generous contributions for the nutrition classes have been received from several of our local organizations, and no child is overlooked at the midmorning lunch. On the average we are using 250 jars of milk per day, and a marked improvement in both the physical and mental condition of these pupils has been noticed. They look better, are increasing in weight, are doing better work, and are getting more enjoyment out of life.

The School Milk Fund account may be found on another page.

The teachers are paying more attention to posture than before. Dr. Gulick says, "No child should be permitted to go through school, any more than through West Point, with a bad back. There is no excuse for it unless the child is an actual cripple. It is not too soon the first day to insist that all sit up in a proud, strong way; that all stand with straight knees, crown of the head high, neck touching the back of the collar, and to walk about with light elastic step."

With the new outline for daily posture drills for each grade, just introduced, we are in hopes to show a great improvement in the carriage of our pupils. Physical exercises are given daily in all our schools. Both indoor and outdoor games are participated in by nearly all the children, where school-room and school-ground facilities will permit.

Physiology and hygiene are taught in the most practical manner. Personal cleanliness, ventilation, sleep, care of the body, food, first-aid, and sanitation, are all treated most thoroughly by the school nurse. She also does a deal of follow-up work, and, in many instances, finds advice given in the schools put into actual practice in the home.

Special effort is made to instruct the children in reference to the care of the teeth. Nearly every week Miss Stewart may be seen with a group of boys and girls on the way to the hospital, where our local dentists are doing a genuine work of love.

I hope, though I do not expect, that these gentlemen who, with little or no remuneration whatever, both in and out of season for a number years, have been giving this important service,---I hope that they may receive the full measure of that recognition and appreciation which is justly due them.

The School Physician, who is the pioneer in community health work in Ipswich, and is connected with the department of medical inspection and hygiene of the schools, has made

every effort to secure immunity from two of our most dreaded diseases. Miss Stewart, the school nurse, is connected with this department, and has faithfully seconded his effort. Lectures were given, to which the general public and the parents were invited, and the whole subject set forth in a clear and convincing manner. Statistics were furnished and every question was answered in a way that should have inspired confidence.

A partial response was made; but the results were not commensurate with the efforts put forth, neither were they in accord with what is conceded to be the best scientific opinion. Should an epidemic of diphtheria sweep through the schools, in no wise could this department be held accountable. This is a moot question, I know. Every layman has a right to his opinion. But we should seek the truth, and be willing to be led by its teachings. My own personal opinion is worthless. I want to do what will bring to my neighbor nothing but good. We learn but slowly; but it would seem, in view of the tremendous progress made by inoculation in wiping out some of the most terrible diseases, that we must *soon* admit that "prevention is better than cure," and that preventive medicine is entitled to our serious consideration.

For a more detailed account of this work, let me refer you to the reports of the School Physician and the School Nurse, to be found on another page.

COMMAND OF THE FUNDAMENTAL PROCESSES.

When the three R's comprised nearly all that is implied in this topic, the work of the schools was much more simplified and better defined than it is at the present day. The great mass of knowledge of today is many times larger than that of a generation ago. Much of it is fundamental, and must be

taught within the few short years the child remains in school.

Only minimum essentials can be attempted, and our teaching must be of the most intensive sort. The aim is to give the child the right viewpoint and to let him learn to do by doing. Constant repetition and drill are necessary along the lines of the child's own experience, and the life within the school and the life without should be as closely correlated as possible.

With the possible exception of an undue emphasis on arithmetic, we feel that our teachers are doing all that can be expected of them.

WORTHY HOME-MEMBERSHIP.

This topic is at once suggestive of the complete change that has taken place in the functions of the home and the school within the last few years. Formerly the home undertook the training of its own membership; but not so at present. Today it is the specific work of the school to develop those qualities which make the individual a worthy member of the family, and to give him the appreciation of the home as a social institution.

The school endeavors to establish the habit of assuming home responsibilities, and to encourage the practice of those household duties that are so essential in maintaining the standards of a well-appointed home. It tries also to inculcate a respect and a love for parents, and to create an interest in each and every member of the family, a willingness to share in their burdens and their pleasures.

In many schools credits are given for the performance of these simple household duties. I will name a few from the report card before me:---Barn or yard work, care of rooms, cooking, knitting, making beds, reading good literature, sawing or splitting wood, setting table, mending, tending fires, washing

dishes. Other duties might be given; but the above will serve as an example of how the school and home are co-operating in order to build up a worthy home-membership. To some this will appear a piece of real foolishness. But is it?

WORTHY USE OF LEISURE.

I will pass over the topics 4 and 5, as all are more or less familiar with them as pursued in the schools, and recognize their value in any scheme of education.

But in this "worthy use of leisure" I feel that we have something that should compel the serious attention of both old and young. We have not as yet learned to sense the importance of leisure as a part of each day to be filled, not with pleasure or recreation alone, but with service to others, and to self-improvement. It gives an opportunity for each to ride his hobby, and to acquire a taste for music, or art, or literature, or nature study in some of its various forms.

Just now we are introducing some of our best magazines into the schools for the purpose of establishing the taste for good literature and allowing the pupils to select such topics as are of interest to the individual. In this way we feel that the teacher can become a better judge of the special tendencies of each child and can prescribe his reading with a clearer understanding and larger promise of success.

The gain made in this direction will be reflected in a more worthy home-membership, and prompt to a larger social relationship, that will provide pleasure and profit for the days to come. Coupling this with the different games and sports that the pupils engage in while in school, and we have a combination of much promise in the development of a citizenship of a much-needed type.

ETHICAL CHARACTER.

President Emeritus Eliot in a recent address has this to say: "One thing is sure, we shall not make democratic education successful until we have put back into all the democratic schools instruction in fundamental ethics."

Another: "Finally, the realization of the objectives already named is dependent upon ethical character, that is, upon conduct founded upon right principles, clearly perceived and adhered to. Goodcitizenship, vocational excellence, and the worthy use of leisure, go hand in hand with ethical character; they are at once the fruits of sterling character and the channels through which such character is developed and made manifest. Character is meaningless apart from the will to discharge the duties of life; and there is no guarantee that these duties of life will be rightly discharged unless principles are substituted for impulses. Ethical character is involved in all the other objectives, and at the same time requires specific consideration in any program of national education."

These are not the extravagant expressions of idealists or reformers. They summarize the requirements of hard-headed businessmen the world over. In fact, some of our largest bonding companies are distributing special text-books throughout the country in order that the principles of right conduct and honesty may be the better taught in our public schools.

These seven objectives furnish an outline of the work our teachers are expected to do. When we consider the scope and the importance of that work---the full development of the child's physical, mental, and spiritual faculties---the magnitude of the task impresses itself upon us. Were this the only viewpoint, few would attempt so arduous an undertaking.

But there is another view. The ideals of sacrifice and service leads them on to the accomplishment of the noblest, the grandest work in all the world. May we realize our obligations to them more fully, and give them that measure of appreciation and support which should be accorded the members of the highest of all callings, the preparation for complete living.

ACKNOWLEDGMENTS.

I wish to acknowledge my indebtedness to all those who have in any way assisted in bringing to our schools the large measure of prosperity they have enjoyed during the past year. Friends have been many, and their suggestions and counsel have been most helpful.

To the teachers I wish to extend my sincere thanks for their co-operation, their loyalty, their zeal, and their continued support.

To the School Committee I wish especially to express my feelings of deepest gratitude for the pleasant and harmonious relations that have always existed between us. My burden of work has been greatly relieved by your broadminded and generous attitude towards all school questions and policies. Your loyalty to the best interests of the schools has contributed in no small degree to their continued prosperity; and as a citizen and a servant, I tender you my best wishes and my heartfelt thanks.

Respectfully submitted,

JOSEPH I. HORTON,

Superintendent of Schools.

MANNING HIGH SCHOOL.

To the Superintendent of Schools:---

It is with pleasure that I submit this report to you and the citizens of Ipswich.

I wish to call your attention first of all to the class graduating last June. It was the largest class graduating for some years and even though much smaller than it should be, I think we can feel that the members did gain an ambition to do something definite, and are engaged at present as follows:

<i>Name</i>	<i>Course</i>	<i>Present Occupation</i>
Evelyn Bamford	College	Somerville Library
Julius Bean	"	Harvard College
James Burke	"	Bates College
Dorothy Shaw	"	Boston University
Roseltha Witham	"	Garrette's Store
Ruth Brown	General	Salem Normal
William Burke	"	Boston University (College of Business Adm.)
Anita Daniels	"	Salem Normal
Ruth Gilday	"	Salem Normal
Jonathan Hall	"	First National Bank

Nancy Homans	General	Office, Burr F. Jones (Newburyport)
Olive Pace	"	Salem Normal
George Porter	"	At home
Paul Raupach	"	Northeastern Univ.
Albert Spyut	"	" "
Helen Bruce	Commercial	Salem Hospital
Bernice Connor	"	Burdett Commercial
Leo Dondero	"	Office, Ipswich Mills
Phyllis Girard	"	Office, Judge Hayes
Arnold Hamilton	"	Burdett Commercial
Hollis Hamilton	"	" "
Robert Kent	"	At home
Elsie Marr	"	At home
Elsie Manzer	"	Burdett Commercial
Helen Rogers	"	" "
Catherine Ryan	"	Salem Commercial
Beatrice Tufts	"	Office, Town Treas.
Althea Whittier	"	First National Bank

Not every one in school is destined for college, normal school, or advanced commercial training. In school as in every other line of work a small percentage of the people excel, usually less than five per cent; consequently a very few are prepared for entrance to college or normal school.

Some of those who are prepared cannot go because of other reasons. The same thing is true with our graduates from the Commercial Course. Some are prepared to take positions of responsibility, and we can recommend them. Others have completed the requirements for graduation so far as quantity of work is concerned, but the quality is such that we cannot recommend them for some types of work.

The past year has show us that local employers are interested in the graduates of our school, and we have been able to help those graduates, prepared for the work, to obtain good positions.

It sometimes happens that a person hires a graduate of the school for a type of work in which the graduate is not prepared. I feel that better results could be obtained for both graduate and employer if the school authorities were consulted as to the preparation and inclination of the graduate to do the work.

I think it is clear that pupils are not going to reach the same degree of preparation for life work during four years of high school. No two people have just the same amount of ability, no two people have just the same home training, and certainly no two pupils are interested in the same type of work to the same degree in school.

We endeavor to teach, first of all, that he is a member of society and must respect the rights of others. We try to teach the individual to be honest in his work and in his dealings with schoolmates and teachers. We try to lead pupils to form habits of industry and punctuality.

We can accomplish something, but we cannot get far in teaching these lessons without the co-operation of parents. I wish to say that we do get that co-operation in most cases, but I must admit that I have met parents who are so anxious to make life pleasant and easy for their boys and girls that they want them to be excused from anything hard and allowed to go on as easily as possible.

If we can teach the pupil to overcome obstacles, to do his daily work, to be punctual, the question of passing any specific subject is overcome.

We are trying to maintain a standard of work equal to any high school in the state, and I assure you that the work is definitely presented to the pupils as a whole and much addi-

tional time is given to those who need additional help. The teacher cannot help the pupil by doing his work for him, but no pupil need leave the building any day without knowing how to do his next day's work. There are many things after the pupil leaves school tending to divert his mind from study and if the parent is interested, he must realize that he has some duty at least to the extent of setting aside a definite time and place for the pupil to study at home. No one in school can do satisfactory work without at least two hours home study. This may mean that he will have to give up some pleasures, and even the whole family may have to sacrifice the pleasure of the wireless or other entertainment for the evening.

HONORS.

The custom of awarding a valedictory and salutatory at graduation was somewhat changed last year, in that the valedictory was in a class by itself, there being no other pupil within ten points. It did not seem reasonable to give an honor to a pupil in the second group so much below the first, and for that reason no salutatory was given.

Prizes for scholarship were awarded as follows, to those pupils only having an average rank of *A*.

Dorothy P. Shaw	1923	\$5.00
Mary Frazer	1926	5.00
Fred Twarogowski	1926	2.50
Antolena Kmiech	1926	2.50
Ida Rand	1926	2.50
Hazel Manzer	1926	2.50

Washington and Franklin medal, given by the
Massachusetts Sons of the American Revolution---
Dorothy Shaw.

Certificate of excellence for essay, given by
Mrs. McIntosh, Regent of the local Daughters of
American Revolution---
Mary Frazer.

GRADUATES.

The spirit of the school depends much upon its graduates, and I wish to call your attention to the graduate from a little different angle. I have already shown you that last year's graduates are industrious and I could go back over the list of graduates for the last three years and call your attention to many definite things, but I will not take the space here. I do wish, however, to commend the attitude of the recent graduates in their interest in the school, the way in which they keep in touch with the school, and the help they are giving in their words of encouragement and praise. It is a spirit working toward some definite good for their school.

TEACHERS.

We were fortunate again this year in having but one withdrawal from our teaching force. Miss Whittemore resigned during the summer as a result of our salary schedule. Miss Whittemore had been here for the past three years and had proved herself a very capable and respected teacher. Miss Brown was employed to take the work given up by Miss

Whittemore, and she has proved herself capable and well adapted to the position. Because of increased numbers in the school an additional teacher was necessary. We were fortunate in obtaining the services of Miss Forrest as a history teacher. Miss Forrest is especially trained as a history teacher and is doing excellent work.

I am well pleased with the work of all the teachers and I realize that we are fortunate in having a group of well trained, capable, and enthusiastic teachers. I wish to commend the work of the teachers and their readiness to co-operate in the extra work of the school. During the past year Miss Blodgett, Miss Forrest, Miss Brown, and Miss Damon have taken special college courses, thus making an effort to better their work.

ATTENDANCE.

School opened in September with the largest enrolment for several years, namely 197. But few have left school up to this time. There have actually left, all from the entering class. one because of poor health, another because of necessity in helping to support the family, and the third was not prepared for high school work.

We have had several cases of continued absence because of illness, either of the individual or of someone in the family. We also had cases of continued absence due to temporary removal from town and for the purpose of work.

I have taken much of your time in past years in discussing the question of school attendance. I will, however, say again that no pupil can get the same value from his year's work if he has had even a short period of absence. The best pupil will accomplish the greater part of the work, but the average pupil invariably fails as a result of absence. It is not economy to

deprive a pupil of school attendance, for a small return in money. The home can co-operate in the matter of attendance and help to overcome tardiness. We have too much tardiness, and in some cases the cause is, without doubt, the home.

Tardiness during school days is indicative of carelessness, and a handicap in future employment.

COLLEGE ENTRANCE.

I try to make pupils realize and I believe parents must realize that the college is demanding the best prepared pupils we have.

The demand of the College Entrance Board is a rank of 85 per cent or better, and some of our colleges specify that we cannot hope to send more than the group in the upper seventh of any class. If the pupil is not getting a rank in the high school of at least 80 in every subject, I think he and the parent must realize that he must do much more definite work to rank in the college group.

Last year teachers put in many hours of drill work outside of class for those intending to take examinations; some profited by this work and made a definite effort to prepare this extra work. Others had important social functions to attend and were not willing to sacrifice pleasure even the last few weeks before entrance examinations.

We had some good reports from examinations last year and I feel sure that those people who had made the effort were repaid.

Some colleges continue to allow pupils to enter upon a certificate from the school, but this does not mean that we can

certificate the poor or even fair student. In fact, I believe the doubtful pupil should be held to examination under all circumstances.

COMMERCIAL.

I feel that we are maintaining the same standard of work as has been maintained for the past three years. We have been able to secure positions for all of those who have satisfactorily completed the school course and wish to enter employment. Others have gone on into more advanced work. Last year medals and certificates were awarded by the typewriting companies as follows:

Medal to Beatrice Tufts, Lillian Brown, Madeline Chase, and Hazel Smith.

Card cases to Lillian Brown, Madeline Chase, and Hazel Smith.

30-word certificates to Ruth Brown, Phyllis Girard, Hollis Hamilton, Elsie Manzer, Helen Rogers, Ruth Dunham, Alice Scott, Evelyn Webber, Vera Morong, Alice Mullens, Violet Levesque, and Mildred Jedrey.

40-word certificates to Bernice Connor, Anita Daniels, Arnold Hamilton, Elsie Manzer, Beatrice Tufts, Catherine Ryan, Althea Whittier, Albert Spyut, and Alice Scott.

SPECIAL WORK.

I will refer you to the report of the supervisors and instructors in Music, Art, Domestic Science, and Manual Training, and I think it unnecessary for me to repeat what they may say.

I do wish to call your attention to the work of Mr. Tozer with the Girls Glee Club and the Orchestra. Both of these organizations give opportunity for expression of the individual training and ability. The orchestra has made excellent progress and holds an important place in the development of the members and the spirit of the school.

The extra activities of the school have been carried on about the same as in previous years, and a commercial club has been organized for the study of commercial interests.

The annual custom of a school play was carried out last year, and the present senior class is already working on a play to be given early this winter. The proceeds of the senior play last year were expended for a curtain for the stage in Manning Hall, and for carrying on the work of the school paper.

The school paper has been published and, although the subscription list and general interest does not seem to warrant its continuance, we feel that it has much value in the school.

ATHLETICS.

I think this subject needs special mention and attention. The work has gone on with the boys under the direction of Mr. Conary along the same general lines as in the past two years. We feel we have gained much in the self-control and sincerity of the boys taking part. Last spring during the baseball season, about twenty boys were taking part in daily practice. We had good competition for the positions on the team, and had a very successful season. I may say about the same of football this fall. The spirit was good and even though the first team did not have much competition for practice, the boys worked hard and got results. We have gradually acquired equipment for the past three years until we were able to equip

the first team, in both baseball and football, very satisfactorily with the exception of shoes.

In baseball we could equip the second team fairly well but in football we still had to leave much of the equipment of the second team to the individual.

Equipment has been bought after careful consideration in an effort to get that most needed for the money we had available.

During the fall the girls under the direction of Miss Blodgett did some very definite and good work in physical exercise. In all some over fifty of the girls were participating in some regular out of door exercise. We have no equipment for the use of the girls and very little opportunity for play, but I wish to commend Miss Blodgett upon the excellent results and interest she gained. Miss Blodgett attended a course in physical education, at her own expense, at Harvard this summer, and put her own time into the the work this fall, in order that the girls might get some start in physical development.

Much can be done during the fall and spring even under present conditions, but we have absolutely no place to continue any work in this line during the winter, unless Nature provides ice for hockey or snow for the snow sports.

I think the development of a definite program of physical education needs no argument under present conditions. No one can deny that health is the first requisite of a strong manhood or womanhood. As in many other lines the home has given up this health training and development. Very few children at the present time have definite physical tasks to attend to. The time devoted to recreation is spent in ways not conducive to good health.

There is no one element in the school program that does so much to develop self-control, the spirit of fairness, and ability to meet difficulties, as the group play under the right leadership.

ACKNOWLEDGMENTS.

During the past year the school has had reason to realize the interest of individuals in many ways. I have already spoken of the interest of employers in our commercial graduates, and this seems to show a sincere appreciation of our work.

The Rotary Club presented the school with a drum for the use of the orchestra and has shown its interest in many other ways.

Mr. Reedy has shown very definite interest in our athletics, by donating the use of his car and driver to take a part of our football team to out-of-town games, by a gift of twenty iron posts to use in roping off the football field, and by very generous contributions of money among which we acknowledge one check for \$25.00.

We appreciate the interest of those who advertize in the school paper and even though the immediate return may not be great, there is a very definite impression made upon the minds of pupils working to maintain the paper.

We wish also to acknowledge the gift of Britannica Encyclopedia and Twentieth Century Dictionary from the library of Roxana Caldwell Cowles, and to thank the officials of the mill in taking time to show the members of our Commercial Club about the mill.

I cannot enumerate all the expressions of interest that have come to me in various ways, but I do believe that there has been more general interest in the work of the school than at any previous time.

CONCLUSION.

In conclusion I wish to call your attention to the seven main objectives in secondary education, as outlined by the special commission appointed by the National Education Association, namely: Health, Command of fundamental processes, Worthy home membership, Vocation, Citizenship, Worthy use of leisure, Ethical character.

We are aiming to work toward these seven main objectives in our general organization, and it is not difficult to see an attempt in the teaching of each subject to help develop these objectives. Some of these objectives are dependent upon special subjects, but in general the objective may be the aim in any subject.

I trust that you may see some connection between the results of our year's work and the objectives toward which we are working.

I have tried to outline some of the results of the year's work, calling your attention to some things that should be improved, and although we fail to reach our ideals, we are making every effort to get results.

I wish at this time to thank you for your help and interest and express my appreciation to all those helping to make the school a definite factor in the community.

Respectfully submitted,

R. C. WHIPPLE,
Principal.

FORTY-NINTH
Annual Commencement

MANNING HIGH SCHOOL

Thursday, June 28, 1923



OH VICTORIOUS PEOPLE.....*Gaines*
Chorus

INVOCATION..... Rev. Frederick T. Kenyon

OVERTURE---"Princess of the Sun".....*Bennet*
School Orchestra

ESSAY---"The Evolution of Aeronautics"
James M. Burke, President of the Class

RUSTIC DANCE*Resch*
Chorus

ESSAY---"Woman's Invasion Into Politics"
C. Evelyn Bamford

CHACONNE*Durand-Brown*
Julius Bean

"CARPE DIEM"..... Valedictory
Dorothy Perley Shaw

OH, ITALIA BELOVED.....*Donizetti*
Chorus

ADDRESS Charles S. Ingham

PRESENTATION OF PRIZES

PRESENTATION OF DIPLOMAS..... Herbert W. Mason
Chairman of School Committee

BENEDICTION

GRADUATES.

College Course

Evelyn Bamford	James M. Burke
Julius Bean	Dorothy Perley Shaw
M. Roseltha Witham	

General Course

Ruth Martin Brown	Nancy Wentworth Homans
William H. Burke	Olive Knowlton Pace
Anita Eilene Daniels	George Starrett Porter
Ruth Mary Gilday	Paul Raye Raupach
Jonathon Hall	Albert Bernard Spjut

Commercial Course

Helen Bruce	Robert Kent
Mary Bernice Connor	Elsie Blanche Marr
Leo Augustine Dondero	Elsie Louise Manzer
Phyllis Elizabeth Girard	Helen Mae Rogers
E. Arnold Hamilton	Catherine Julitta Ryan
Hollis J. Hamilton	Beatrice Mae Tufts
Althea Carpenter Whittier	

Class Officers

James M. Burke,	<i>President</i>
Dorothy Perley Shaw,	<i>Vice-President</i>
Ruth Martin Brown,	<i>Secretary</i>
Anita Eilene Daniels,	<i>Treasurer</i>

JUNIOR HIGH SCHOOL.

To the Superintendent of Schools:

There has been no changes in the course of study in the Junior High School this year, although more stress has been laid on some of the essential subjects in order to prepare the pupils as best we might for a mid-year promotion.

In November at the end of the first quarter the thirty-five pupils attaining the highest ranks and who were a little older than their remaining classmates were placed in class by themselves, where they were given extra work. It is our intention at the end of the present quarter to promote the twenty pupils from each class who have done the best work for the first half year.

From year to year as we taught new folk dances the work became more difficult, for we lacked a musical instrument. This past term the boys and girls have undertaken the selling of candy to purchase a victrola. They have met with much success and we now possess a new Victrola and several records. From time to time we hope to add to the number of records, thereby enabling the pupils to become familiar with some of the best music.

The opening of schools for an evening session during educational week proved a great success. Parents and friends

to the number of nearly two hundred took advantage of the opportunity afforded, by visiting schools that evening. This showing was a source of much consolation and gratification to the teachers.

Our enrollment this year is four less than a year ago. The grades, however, are more nearly divided as to numbers and we get along very nicely with six classes, one less than last year.

The attendance this year has been excellent, the best we have had for several years. Tardiness also, has been much reduced. Very little illness has occurred among the pupils.

It has been strongly urged that teachers make use of the socialized recitation and project method. Some subjects lend themselves more readily than others to this method of teaching, so that it has been carried out more or less in all grades. In one of our classes the teacher has had much success with debating, which was introduced this year in Class I., the class preparing to enter the Senior High School in February. The aim of this work has been three-fold: to give the pupil greater self-confidence in speaking before the class; to train him to think when on his feet; and to express himself clearly, logically, and convincingly. Subjects of timely interest have been chosen and those especially adapted to the interests of boys and girls of Junior High age.

At the end of each month all teachers are obliged to submit to the principal a kind of summary of work done by the pupils during the month,---that is, a set of papers written by the pupils and covering the work of the month is required. These are filed away and will constitute the work shown at the school exhibition this year.

The graduating class last June numbered sixty-one, the largest ever graduating from the school.

The class presented the drama, "The Man Without a Country." It was a patriotic play and should teach our boys and girls a great love for country. The graduating program and names of the graduates follow.

Respectfully submitted,

KATHARINE F. SULLIVAN,

Principal.

GRADUATION
OF THE
JUNIOR HIGH SCHOOL
Ipswich, June 21, 1923



- I. INVOCATION
- II. PIANO SELECTION. Corinne Bourque, Bernice Lester
- III. DRAMA. "The Man Without a Country"
Act 1, Scene 1: Fort Adams, Miss., 1807.
Act 2, Scene 1: Captain's Cabin on Man-of-War New Orleans.
- IV. SINGING. "Shout Aloud In Triumph"
Junior High School Chorus
- V. DRAMA. "The Man Without a Country"
Act 2, Scene 2: On Board Ship.
Act 2, Scene 3: On Board Ship.
Act 3: On Deck of the Intrepid, 1820.
- VI. SINGING. "Land of Hope and Glory"
Junior High School Chorus
- VII. DRAMA. "The Man Without a Country"
Act 4: Ball Room Scene on Board the Warren, 1847
- VIII. VIOLIN. Edward Walsh
- IX. DRAMA. "The Man Without a Country"
Act 5: On Board Ship, 1863.
- X. SINGING. "When the Roses Bloom Again"
Girls of Graduating Class
- XI. AWARDDING OF DIPLOMAS
- XII. SINGING OF CLASS SONG
- XIII. SINGING. "The Star Spangled Banner"
- XIV. BENEDICTION

JUNIOR HIGH SCHOOL GRADUATES.

Marion Ames	Mabel Rutherford
Ericles Bokron	Edna Roper
Corinna Bourque	Allison Sheppard
Robert Cole	John Scahill
William Connor	Robert Sheppard
Eleanor Dodge	Mildred Tufts
Hilda Dupray	Dorice Tozier
Pauline Duguay	Edward Walsh
Norma Ellsworth	Georgena Wile
Elizabeth Glover	Raymond Williams
Adrienne Gray	Mildred Ainsworth
Clara Georgopolous	Lillian Day
Laura Gordon	Jennette Blaquierre
Paul Hayes	Earle Greenlaw
Julius Jaworski	Parker Hull
Richard Kimball	Viola Jianakountzos
John Kobos	John Jaslowich
Ralph Kenyon	Rodney Jewett
Bernice Lester	Alliston Mansfield
Joseph Linehan	Katherine Otis
Olive Milner	Clara Phaneuf
Hazel Player	Joseph Reilley
Mildred Powers	Kenneth Ready
Palmer Raupach	John Sheppard
Pauline Witham	Mary Lucy
Harriet Stone	Roger Lord
Doris Comeau	Flora Rand
Elsie Comeau	Louis Frazer
Marshall Dukette	Mary MacLeod
Rhoda Goodhue	Florence Hardy
Earl Homans	

PENMANSHIP.

To the Superintendent of Schools:---

The same supervision of writing has been given as in previous years. A great deal has been said about the correlation of writing and written work in all studies.

In the Primary grades, the work consists of learning letter forms and training in the use of the muscle. The first grade pupils use the blackboard entirely for the first four months. They are taught to write letters, words, and short stories before using paper. In the meantime the teacher is developing, on the desks, the use of the muscle and the correct way of holding the pencil. After the first of January paper is used and the pupils are ready to write with ease the stories taught on the board.

Continual watch and correction of all written work through the grades should fix the letter forms and movement in the child's mind so well that in Junior High School, like the multiplication tables, they should know them.

This work is accomplished in many cases, but in some it is not. The failure is due entirely to the teacher who neglects to correct mistakes in writing as conscientiously as she does mistakes in spelling, language, and arithmetic.

The only test of the work accomplished is the writing which the pupils give the teachers in all subjects. The following number of children received Certificates.

With the exception of 7 children every pupil in Junior High School received Certificates.

Grades	VI	Winthrop	52	Certificates
"	V	"	9	"
"	VI	Burley	26	"
"	V	"	20	"
"	IV	"	14	"
"	III	"	7	"
"	V	Warren	5	"

Prizes were offered for the best specimens of hand writing and the following children received them.

Winthrop School	Grade VIII J. H. S.	
	Katherine Otis	\$5.00
	Elizabeth Glover	2.50
"	Grade VII J. H. S.	
	Beulah Economopoulou	5.00
	Mona Munroe	2.50
"	Grade VI	
	Lillian Newman	5.00
	Gertrude Warjas	2.50
"	Grade V	
	Virginia Scahill	5.00
	Lillian Boulais	2.50
Burley School	Grade VI	
	Mary Klos	5.00
	Alice Sucharowski	2.50
"	Grade V	
	Mary Korenewska	5.00

Olive Howe	2.50
“	Grade IV
Georgianna Genakos	5.00
Helen Samardak	2.50

Respectfully submitted,

NELLIE T. SMITH,

Supervisor.

ATTENDANCE REPORT.

To the Superintendent of Schools:---

About two hundred cases of absences have been investigated during the past year. But few of these were actual truants. It was unnecessary to bring any of them before the Court. Fewer employment certificates were issued than in previous years owing to the slack condition of the business world.

Respectfully submitted,

GEORGE W. TOZER,

Attendance Officer.

DRAWING.

To the Superintendent of Schools:---

This is the third report of my work in Drawing in the Ipswich Public Schools.

The work, as a whole, has progressed favorably, although the time for it is limited, especially in the grades. The Junior High School takes all day Monday, the Senior High School practically all day Tuesday, and Wednesday only is left to cover all the grades. This means that the lower grades receive but monthly visits, and the fifth and sixth grades bi-weekly visits.

Considering the limit of the schedule, however, I am upon the whole pleased with the progress of the work. There should be more time for Mechanical drawing in the four upper grades. One period per week is all that is allowed at present here. In this kind of work it means a flagging interest when the drawings are necessarily left unfinished until the next week. It is impossible to do fine work in Mechanical drawing, or work that the boys are capable of doing, in so limited a period. Two or three periods are usually given in good schools, and five periods weekly in the best schools. Any man or woman of technical training will admit the truth of this statement. It has been suggested that an Evening School Mechanical Drawing Course would not only supplement the day school work, but would

attract other students needing this training; but that is a thing that remains to be tried in Ipswich. It is needless to say that it is successful in many places elsewhere.

As to the general scope of "Drawing in the Public Schools," I often wonder if *only* broad-minded and cultured people hold that *principles* of art touch every individual, and are used more or less consciously by all. Narrow-minded people think of art as a sort of "fancy-work", the affair of the artist alone. But those who are broad-minded and practical know that it is a valuable training in the schools, touching closely the needs of the community, aiming to cultivate taste, and applying that taste to the home, the dress and the business of those whom it trains.

To "dress" a shop window, get up a circular, arrange an advertisement, buy clothes, furnish a house in *good* taste, one *must* know something of art-principles.

This way of teaching art, for the sake of its principles, is, I realize, considered valuable only by people of high standards.

Such know that art is not for "The few", but for "The many", and all must employ the true principles of good art in these days, or else be content with low standards. Art has a practical relation to the civic and business interests of the community. People who try to educate their children to appreciate the beautiful in design and color are good citizens. And a "good politician". (and here I use the word politician in its rightful and best sense,) knows that nothing so arouses pride in one's town as doing things to increase the civic beauty of the town.

Besides these foregoing arguments for the intellectual and practical side of the question, there remains what may be called the "Spiritual value of art-training," i. e., the appreciation and enjoyment of art for its own sake. Every progressive community in the Union is using art-training more and more, and realizing that it is an economic question, with economic value.

There are not only the Three R's in education, there are also the Three H's, Head, Heart, and Hand. Former President Eliot of Harvard said that no educated man was an "all-round" person who had had no art training; meaning that one must have some appreciation of art principles, and some skill of eye and hand to co-ordinate with one's book-knowledge, to be a really well developed individual.

Therefore it is to be hoped that Ipswich will be among the first, and not among the last, to see the worth and assist the growth of our art-training. Good teachers do good team-work in this as in other subjects, and see its true value.

I repeat the outline for the art-training in Ipswich schools as in the former years.

September---Color plant-drawing.

October---Applied art, composition of September work in design.

November---Same, and teaching of design principles.

December---Same, and industrial projects for Christmas.

January---Lettering, construction, "lay-outs" for posters, book covers, etc.

February---Same, and constructive design.

March---Working-drawings, and pattern-making.

April---Perspective and object-drawing.

May---Same.

June---Nature-drawing, house and garden design.

I wish to thank all those who have assisted me in my work, and who are trying to help realize true art-ideals for our children

May I commend the suggestions outlined in this report to the especial attention of our Superintendent (to whom I am already indebted for much assistance,) and to our School Board?

Respectfully submitted,

SARA GANNETT HOUGHTON,

Supervisor of Drawing.

MUSIC.

To the Superintendent of Schools,
Ipswich, Mass.

My Dear Sir:--

In submitting my report as Music Supervisor in the Ipswich Public Schools, I would like to bring to your attention the needs of the music department rather more than the work that has been accomplished.

You will grant that any teacher, in order to obtain the best results, must have material with which to work. It is impossible to teach music without music readers. I admit that we have books in our class rooms at the present time, but do you realize their condition? Many of them have been in use for over fifteen years. The pages are torn, the leaves are more than dirty. There is not a class room in town where a teacher can call upon her class to open the book to a certain page and expect more than sixty per cent of her pupils to find that page in the book. It has been worn out. This means, of course, that they must "double up." Can we expect results in this way?

Less than \$400 would supply our class rooms with new readers. Allowing forty pupils to each room--and I know there are many more in some rooms--the following table will you an idea of what we need:

160	readers	for	2nd	grade	at	51c	\$81.60
170	"	"	3rd	"	at	54c	91.80
80	"	"	4th	"	at	57c	45.60
120	"	"	5th	"	at	57c	68.40
120	"	"	6th	"	at	60c	72.00
							\$359.40

As some allowance must be made for the books now in use, approximately \$350.00, would supply any school in town with books that will produce results. May I hope that you will bring this most important matter to the attention of your Committee.

Conditions in our Junior High are even worse. In the music-room---so called---of the Winthrop School, in addition to the regular seats, others are placed at the sides, in the back and front of the room, and every available seat is occupied during the music period. You will agree that this is not the ideal way to teach *any* subject, especially music. This difficulty can be overcome only by dividing the class and having two lessons in place of one. And here again we have only one reader for two pupils.

I admit that all this sounds pessimistic, but I do not intend it so. I am simply stating conditions as they exist at the present time and endeavoring to show you the remedy. Through no fault whatever of the teachers, but owing to conditions stated above, the work has not been as satisfactory as it should have been. With new readers it will increase 100 per cent.

The music in our Senior High School is very satisfactory. We have a chorus, including every pupil, that meets for rehearsal once each week. Also an orchestra of thirteen pieces and a glee club of over forty voices. Both of these organizations are doing particularly fine work, and I feel that they are

very much interested in their rehearsals. I would like to extend an invitation to any of the townspeople to visit us during these rehearsals. I think that they would be repaid for their trouble.

May I at this time, my dear sir, thank you personally for the interest you have shown in the music of our schools. It has been a pleasure to work under your direction.

Respectfully submitted,

ARTHUR HAROLD TOZER,

Supervisor of Music.

DOMESTIC SCIENCE.

SEWING.

To the Superintendent of Schools,
Ipswich, Mass.

Dear Sir:---

The work in the sewing classes has been much the same as last year. The girls now begin sewing in the sixth grade and grasp the work much quicker than when they started it in the fifth grade. They learn their stitches on practice pieces and then apply them on simple articles.

In the seventh grades the girls make their cooking outfits to use the second half of the year. They get more practice in hand sewing and machine stitching, and learn how to use simple commercial patterns. Repair work and darning is taught, garments being brought from home for this purpose.

In the eighth grade the girls study textiles. They learn the different weaves and bring samples from home to illustrate these weaves in their various forms. They make underwear and many made dresses for themselves last spring.

In the High School sewing is an elective course, but a great many girls are interested to take it. Some would like to who cannot find time with their other studies. These girls are quite

efficient in sewing. They make clothes for themselves and for younger ones in the family. Many who find it hard to learn from books are often very clever with their hands.

This course aims to teach the girls to make and repair their clothes.

COOKING.

The work in cooking begins in the second half of the seventh grade. The course is planned to give the girls a knowledge of food material and its preparation. Nearly every girl enjoys her work in cooking at school, and she becomes more interested in helping at home.

Some of the classes this year have been very large, and it has been necessary for twenty girls to work where there are accommodations for only sixteen. The girls work in groups of two, but even then it is very hard for one teacher to help each group in the time given for cooking.

The girls begin their course by preparing simple and nutritious dishes. They study the different food classes and their uses in the body, learn to set a table and make out menus. During each lesson instruction is given in housekeeping.

A great deal of canning and preserving was done this fall for the townspeople and the hospital. This is hard work but the girls enjoy it and do it very well.

The High School girls have more advanced work. They make out menus, prepare and serve meals along with their regular lessons.

All the work done in this department is of a practical nature and aims to make the girls more efficient home-makers.

Respectfully submitted,

MARION E. BROWN,

Department of Medical Inspection and Hygiene.

George E. MacArthur, M. D.
School Physician.

Martha J. Stewart, R. N.
School Nurse.

SCHOOL PHYSICIAN'S REPORT.

To the Superintendent of Schools:

Medical inspection in the schools began in 1907. Up to 1914 work of inspection and examinations was carried on by the school physician alone. Since then a school nurse has been employed who attends to much of the detail such as weighing and measuring the pupils at frequent intervals and entering into the records the results of the physical examination at which she assists the physician. She also gives instruction in hygiene in the schools, which is another way of saying that she teaches the pupils how to keep well. It was not until four years ago that a law was passed requiring town's to employ a

school nurse, so it will be seen that Ipswich was one of the pioneer towns of the Commonwealth which had this work well established when the law made it compulsory. As many of the details of this work are given in the report of the school nurse, only a few phases of it will be pointed out in this report.

It is the aim of this department to do constructive health work. Physical training which is now carried on in the schools, while not a part of the department, does much to assist it in a co-operative way.

One of the most useful adjuncts of constructive health work is the Dental Clinic. The clinic is held once a week at the Cable Hospital in a room specially equipped for that purpose. It is in charge of the school nurse and the dental work is performed by several of the local dentists who give their services to the clinic. In 1923, 152 children, or more than 15 per cent of all the children in the schools, received dental treatment at the clinic. Also 32 children with defective vision were taken by the nurse to an oculist where glasses were fitted to those who needed them. This is very important as a part of the constructive health program.

Last year the Board of Health furnished facilities for the Schick test and preventive inoculation against diphtheria for all children whose parents consented to have it done. The Board of Health has renewed its offer of last year and it is hoped that many of the parents will avail themselves of the opportunity this year to have their children protected against diphtheria. Ipswich has more cases of this disease than it ought to have and if parents will do their duty it can be reduced to a minimum. This service is free, but is not compulsory.

Vaccination against small pox is a different proposition. It is required by law that all children in the public schools shall

be vaccinated. Good progress was made last year in complying with this law, and if as much progress is made the coming year every child in the schools will be certified as properly vaccinated or will have filed a certificate of unfitness as provided by law. It is the intention of the health authorities to insist on full compliance with the law.

Another piece of constructive health work which has been carried on for the past two years is the furnishing of milk for children who are under weight and under nourished. This has produced excellent results and should be continued.

A close and careful study of the report of the School Nurse is strongly urged.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.,

School Physician.

Ipswich, February 1st, 1924.

SCHOOL NURSE'S REPORT.

To the Superintendent of Schools,
Ipswich, Mass.

Dear Sir:---

It is my pleasure to present to you my report, in tabular form, for the past year.

School visits	397
Class visits	655
Home visits	994
Inspections	18931
Talks	570
Treatments	607
Consultations	12
Children taken to Dental Clinic	152
" " " Oculist	32
" " " Hospital	1
" Weighed and Measured	1100
" "	1899
Assisted Doctor with Physical Examinations	1090
Notices sent to Parents, concerning 808 children	1026
Unvaccinated Children in School	477

Children Receiving Schick Test and Treatment.

Number Receiving Test	236	
" Read	215	
" Not Read	21	
	—	236
Positive Cases	171	
Negative Cases	44	
Not Read	21	
	—	236
Children Not Treated	12	
" Having 1 Treatment	30	
" " 2 "	19	
" " 3 "	110	
	—	171

Respectfully submitted,

MARTHA J. STEWART, R. N.

SCHOOL CALENDAR FOR
1924.

TERM	BEGINS	CLOSES
Winter	January 2nd	February 21st
Spring	March 3rd	April 25th
Summer	May 5th	June 26th
Fall	September 3rd.	December 24th

Teachers must report for duty on Tuesday, September 2, at 9 A. M., one day previous to the opening of school for the Fall Term.

HOLIDAYS.

Every Saturday ; Columbus Day, October 12 ; Wednesday Afternoon, Thursday and Friday of Thanksgiving Week ; January 1 ; February 22 ; April 19, Memorial Day ; June 17 ; and Good Friday.

NO SCHOOL SIGNALS OF THE IPSWICH PUBLIC SCHOOLS.

- 4 BLASTS AT 7.30---No Morning Session in any school.
- 4 BLASTS AT 8.00---No Morning Session in the first three grades.
- 4 BLASTS AT 11.00---No Afternoon Session in any school.
- 4 BLASTS AT 11.30---No Afternoon Session in the first three grades.

In the absence of any signal at 11.00 or 11.30, the afternoon session will be held as usual. Teachers and pupils must be present at such sessions as on other days.

All should bear in mind that the 7.30 and 8.00 o'clock signals do NOT excuse for the the entire day.

In additon to the warning given by the whistle, the street lights will be turned on for five minutes after the signal is given in each case.

Parents are expected to exercise their judgment in extremely bad weather as to permitting their children to attempt to attend school.

LIST OF TEACHERS IN THE
IPSWICH PUBLIC SCHOOLS.

Ralph C. Whipple
Helen J. Blodgett
E. Margaret Allen
Elizabeth C. Ferguson
Helen N. Damon
Robert D. Conary
A. Erma Brown
Elizabeth V. C. Forrest
Ruth A Lord (Mrs)
Katherine F. Sullivan
Abby L. Smith
Gertrude R. Sheppard
Marion E. Brown
M. Gretchen Hamilton
Adeline A. Moulton
Ruth C. Duncan
Elizabeth C. Smith
Grace A. Bowlen
Lucy Ardell Kimball
Annie P. Wade
Constance Brady
Frances P. Trussell
Althine L. Hodgkins

Mildred M. Parker
Elizabeth C. Weare (Mrs.)
Emma A. Knights
Anne E. Friend
A. Pauline Charles
Amy Stanford
Margaret T. Reilly
Alice D. Moran (Mrs.)
Ethel M. Archer
Ruth F. Joyce
Sara G. Houghton
Augusta A. Grenache (Mrs.)
Lena J. Atherly (Mrs.)
Belle D. Rogers (Mrs.)
Mary J. Goodwin (Mrs.)
Abby Fellows
M. Lucia Wait
Nellie T. Smith (Mrs.)
Winifred Millard (Mrs.)
Carrie B. Ladd (Mrs.)
Arthur W. Gould
Arthur H. Tozer

JOSEPH I. HORTON, Superintendent

AUDITOR'S REPORT.

To the Citizens of Ipswich :---

I herewith submit the Annual Report of the Manning School, R. H. Manning, Burley Education, Heard, Treadwell, and Brown Funds, as compiled from the books of their respective Treasurers. I have found receipts for all bills paid and have examined the various securities comprising these funds and have found them to agree with the reports submitted.

FREDERICK S. WITHAM, Auditor.

Ipswich, Mass., Feb. 14, 1924.

Manning School Fund.

Receipts:

Cash on hand February 7, 1923	\$ 505 73
Income from investments and rentals	1990 50
Received from Ipswich Savings Bank (withdrawal)	754 75
	3250 98

Expenditures:

Taxes, insurance, repairs and miscellaneous expenses	2657 16
Salary High School Principal	500 00
Cash on hand, Feb. 1, 1924	93 82
	3250 98

Manning School Fund Securities.

15 shares Patterson Bridge Co	1000 00
12 1000 4% Peoria & Eastern 1st mortg bonds	12000 00
1 1000 5% N E Brick Co bond	1000 00
10 shares N E Brick Co stock	1000 00
3 1000 4½% National R R Mexico bonds	3000 00
1 1000 4% " " " "	1000 00
1 500 4% " " " "	500 00
1 100 4% " " " "	100 00
Invested in Master's House	7000 00
Invested in Colonial Building	18000 00
Deposited in Ipswich Savings Bank	1144 03
	45744 03

R. H. Manning Fund.

Receipts:

Income from investments	\$142 25
Interest on Ipswich Savings Bank deposits	255 85
	398 10

Securities.

60 shares Patterson Bridge Co	4000 00
33 shares Pere Marquette R R Co	1419 00
Deposited in Ipswich Savings Bank	6634 84
	12053 84

Heard Fund of Ipswich Public Library.

Income:

Balance on hand January 1st, 1923	425 42
Received from investments	554 65
Received from Treadwell Fund	1000 00
	1980 07

Expenditures:

Salaries	975 00
Insurance and miscellaneous expenses	818 54
Balance on hand January 1st, 1924	186 53
	1980 07

Securities Comprising Heard Fund.

33 shares B & M R R 1st pfd class B	\$ 528 00
35 shares B & M R R pfd	262 50
10 shares B & M R R 1st pfd class A	130 00
1 C B & Q R R 3½% bond	970 00
3 Chicago, Aurora & Elgin Corp bonds	1200 00
2 Chicago, Aurora & Elgin Corp bonds	200 00
1 United Electric Light & Power bond	975 00
3 Quincy Gas & Electric Heating Co 5% bond	1950 00
1 Waterloo, Cedar Falls & Northern R R bond	350 00
5 Liberty Bonds	2700 00
Deposited in Ipswich Savings Bank	119 20
	<hr/>
	9384 70

Treadwell Fund.

Income:

Cash on hand January 1, 1923	737 82
Received from investments	1128 12
	<hr/>
	1865 94

Expenditures:

Salaries	50 00
Miscellaneous expenses	298 43
Transferred to Heard Fund	1000 00
Balance on hand January 1st, 1924	517 51
	<hr/>
	1865 94

. Securities Comprising Treadwell Fund.

50 shares B & M R R 1st pfd class A	\$ 650 00
30 shares Old Colony R R pfd	2070 00
25 shares B & P R R pfd	3575 00
25 shares Me Central R R pfd	587 50
25 shares B & A R R	3650 00
25 shares Vt & Mass R R	1800 00
1 Am T & T Co 4% bond	1250 00
3 Chicago, Aurora & Elgin Corp bonds	1200 00
2 Chicago, Aurora & Elgin R R bonds	200 00
1 Quincy Gas & Elec Heating Co 5% bond	650 00
1 Waterloo, Cedar Fall & Northern R R bond	350 00
1 Missouri Pacific R R bond	500 00
4 Liberty Bonds	3000 00
Deposited in Ipswich Savings Bank	117 44
Deposited in Salem Savings Bank	750 00
Deposited in North End Savings Bank	819 32
	21169 26

Thomas H. Lord Fund.

Receipts:

Income from investments	\$ 42 50
-------------------------	----------

Securities.

Liberty Bonds	1000 00
Cash on hand January 1, 1924	227 40
	1227 40

The Burley Education Fund.

The Trustees of the Burley Education Fund herewith present their ninety-eighth annual report.

The funds in their hands are as follows:

Deposited in Ipswich Savings Bank	\$1020 87
" " " " " (Caldwell Fund)	1374 33
" " Salem Five Cents Savings Bank	494 16
" " Salem Savings Bank	2024 50
15 shares B & M R R common stock	187 50
Liberty Bonds, second issue	700 00
" " fourth issue	1000 00
	6801 36

The income for 1923 has been as follows:

From Ipswich Savings Bank	58 86
" " " " " (Caldwell Fund)	79 24
" " Salem Five Cents Savings Bank	19 81
" " Savings Bank	86 74
" " Liberty Bonds, second issue	29 75
" " fourth issue	42 50
	316 90

Expenditures:

Rent of Safe Deposit Box	5 00
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Respectfully submitted,

A. STORY BROWN
 JOSEPH T. MORTON
 CHARLES M. KELLY
 GEORGE W. TOZER
 Trustees.

Report of the Feoffees of the Grammar School.

Income:

Cash on hand February 7, 1923	\$ 1814 27
Received from rents	3465 00
Received from taxes	4052 79
Interest on taxes	16 15
Contributions for road repairs	200 00
Sale of old lumber	10 00
Received from Ipswich Savings Bank, withdrawal	554 04
Excess taxes	5 59
	<hr/>
	10117 84

Disbursements:

Rebate on taxes	14 01
Damon & Damon, insurance	104 36
Ernest O Peabody, labor	137 75
Wilfred Wile, labor	1442 00
Postage	10 03
Joseph F. Ross, expense to Rockport	6 75
J. J. Hull, expense to Rockport	18 00
A C Damon, supplies	188 50
Cape Ann Granite Co, spars	90 00
Berger Mfg Co, culverts	84 00
B F Goodwin, moving houses	260 00
G H W Hayes, legal services	2 00
Auto hire	6 00
William Burridge, carpentry	405 59
Edmund Wile & Sons, labor	67 75
John W Goodhue Corp, sundries	37 75
George W Hills, painting	246 70

J A King, repairs	1 25
Canney Lumber Co, lumber	753 39
Town of Ipswich, taxes	4054 04
“ “ “ water	19 80
F F Byron, expense	13 50
Ralph C Whipple, salary	500 00
F E Wood, teaming	4 00
George E Farley, salary as treasurer	200 00
Deposited in Ipswich Savings Bank	500 00
	<hr/>
	9167 17
Balance, February 1, 1924	950 67
	<hr/>
	10117 84

Property in their hands as follows:

Little Neck valued at	\$ 5000 00
Deposited in Ipswich Savings Bank	13647 66
“ “ “ “ Essex School Farm	2049 74
	<hr/>
	20697 40

Ipswich, Mass., February 1st, 1924.

I hereby certify that I have this day audited the accounts of the Treasurer of the Feoffees of the Grammar School and find the same correct and that the balance on hand is \$950.67.

FREDERICK S. WITHAM, Auditor.

Brown School Fund.

The Trustees of the Brown School Fund present the following report for the year 1923.

The Funds are as follows:

Deposited in Ipswich Savings Bank	\$1421 51
" " Salem Five Cents Savings Bank	1198 07
	2619 58

Income since last report:

Dividend from Ipswich Savings Bank	56 01
Dividend from Salem Five Cents Savings Bank	52 11
	108 12

Expenditures:

Paid Edmund Wile for transporting school children of Candlewood District	90 00
	18 12

Respectfully submitted,

A. STORY BROWN
CHARLES G. BROWN
BENJAMIN R. HORTON

Trustees.

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