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TWELFTH

ANNUAL REPORT

OF THE

AUDITING · COMMITTEE

OF THE

RECEIPTS AND EXPENDITURES

OF THE

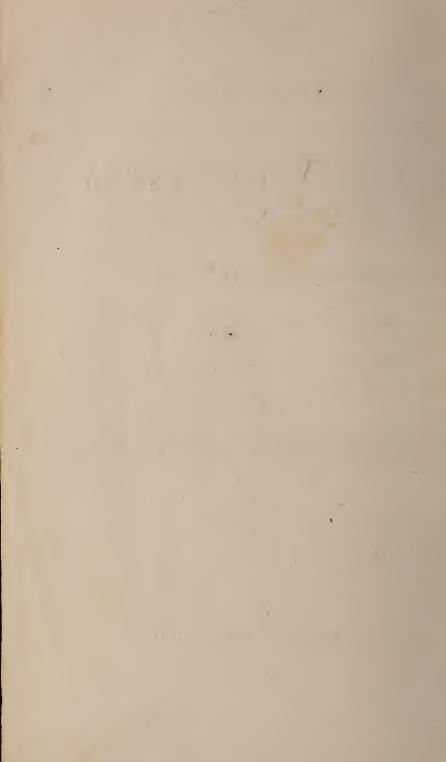
TOWN OF SWAMPSCOTT,

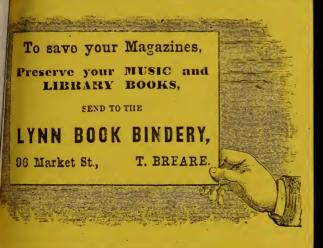
FOR THE

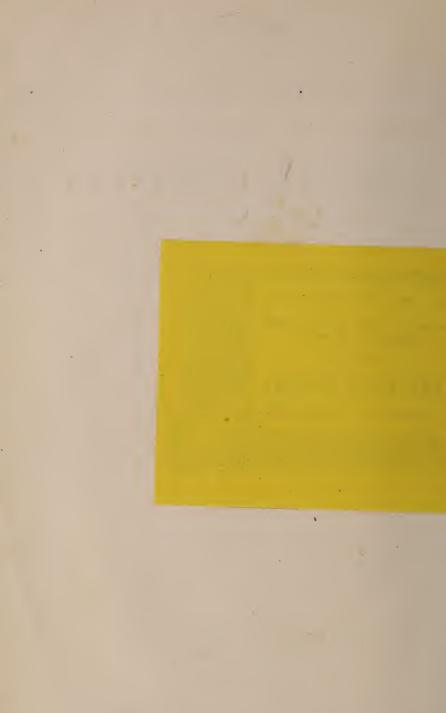
YEAR ENDING FEBRUARY 29, 1864.

L Y N N : H. S. COX, PRINTER, - REPORTER OFFICE, NO. 22 EXCHANGE STREET.

1864.







REPORT OF THE AUDITING COMMITTEE.

To the Inhabitants of the Town of Swampscott : ---

The Auditing Committee, in discharge of their duty, have the honor to submit their twelfth annual report of the receipts and expenditures, and a schedule of the property belonging to the town.

The total amount of bills paid during the year, was \$18,163.20, including outstanding bills of the previous year, as follows, viz. : —

Selectmen's department,	\$75	25
School department,	71	
Poor department,	15	87

\$162 45

The Assessors' valuation of estates in the town, May 1, 1863, was as follows: — Real estate, \$740,430.00; personal estate, \$335,532.00. Number of polls, 376. Tax assessed, \$11,323.62 — including State tax, \$2,808.00; County tax, \$1,168.25.

The total amount of the town debt is as follows, viz. : ---

Notes on demand, Nathaniel F. Burrill, (5 per ct.)_	\$5,000	00	
Notes on demand, Elizabeth P. Proctor,	600	00	
Notes on demand, John Stanley,	450	00	
Notes on demand, Blaney & Phillips,	395	00	
Notes on demand, John Proctor,	400	00	
Notes on demand, J. A. Knowlton,	400	00	
Notes on demand, Edward Knowles,	250	00	
Notes on demand, P. Holden,	200	00	
Notes on time, M. C. Pratt,	7,000	00	
Notes on time, John J. Phillips, (5 per ct.)	400	00	6
Notes on time, Sally Phillips, (5 per ct.)	350	00	

Amount carried forward, A^2

\$15,445 00

Amount brought forward,	\$15,445	00
Notes on time, John Stanley,	1,000	00
Notes on time, Lynn Savings Institution,		
Notes on time, Daniel Roberts, Jr.,		00
Outstanding orders,	. 345	81
Total.	\$28 790	81

The balance of uncollected taxes, in the hands of the Collectors, is as follows : ---

William Fuller, 1857, John W. Brooks, 1859–60–61, Daniel H. Millett, 1862–63,	\$78 311 1,522	16
	\$1,912	13
Amount due from State aid, for the months of January and February, 1863, \$942 00 Amount due from March, 1863, to March, 1864, 3,464 00		
Total value of the public property of the town,	\$4,406 15,800	00
Cash in the treasury,	2,033	78

\$24,151 91

The officers of the several boards inform us that there are but few outstanding bills remaining unpaid; the principal of which is that of the Treasurer, who, having asked an increased salary of fifty dollars per year, the Selectmen declined drawing an order for the same.

We stated in our Report of last year, that the amount of "State aid" paid by the town would be reimbursed by the State; but owing to recent decisions, the State refuses to reimburse the full amount. Of the amount rendered from January, 1862, to January, 1863, the State reimbursed \$3,036.46; leaving a balance unpaid of \$456.29. The amount now awaiting the decision of the State Auditor is \$4,406:00, which it is to be hoped will be paid without deduction.

In conclusion, we would tender our sincere thanks to the Treasurer for the cheerful assistance rendered us in the discharge of our duty; the neat and concise manner in which his accounts have been kept merits our unqualified approbation. We would also tender our thanks to the Chairman of the Selectmen, for his willingness to render us any assistance in his power.

> SAMUEL O. INGALLS, JOSEPH BRACKETT, EDWARD WOODFORD,*

Swampscott, March 8, 1864.

* Out of town.

RECEIPTS AND EXPENDITURES.

SELECTMEN'S DEPARTMENT.

RECEIPTS.

Appropriation,	\$600	
Received for rent of Town House,	124	
Received of D. P. Stimpson, licenses for dogs,	45	00
	\$769	00
EXPENDITURES.		
H. S. Cox, printing Auditing Committee's Report,		
and Order Book, 1862,	\$39	75
S. O. Ingalls, services as Auditing Committee,	5	00
Joseph Brackett, the same,	5	00
Daniel P. Stimpson, the same,	4	00
John B. Granger, rent of land for pound,	10	00
Joseph Blaney, rent of land for engine house, 1862,_	18	00
Joseph Blaney, the same, 1863,	25	00
Samuel Kenninistan, distributing reports, &c., 1862,_	3	50
Charles A. Morris, glazing,	4	25
H. S. Cox, printing,	- 4	00
Towns & Mott, oil, etc., for Town Hall,	25	43
Holden & Mott, the same,	15	92
Daniel P. Stimpson, sundries,	34	15
Thing & Rowe, fuel,		62
Samuel Kenninistan, janitor Town House,		00
Samuel Kenninistan, sawing and splitting wood,		75
Rufus Delano, returning deaths,	2	70
Daniel P. Stimpson, recording births, marriages and	-	
deaths	13	30
Daniel P. Stimpson, services as Town Clerk,	50	00
Henry J. Thing, services as Chairman of Selectmen,_	50	00
P. Holden, services as Selectman,	25	00
Elbridge G. Foster, the same,	25	00
P. Holden, services as Chairman of Assessors,	50	00
Henry J. Thing, services as Assessor,	15	00
James A. Knowlton, the same,	15	00
Total,	\$492	37

SCHOOL DEPARTMENT.

RECEIPTS.

Appropriation.	\$2,000	00
Appropriation, Received from State School Fund,	60	89
	\$2,060	89
EXPENDITURES.		
F. O. Ellis, teacher of Grammar School,	350	00
George B. Buffington, the same,	300	00
Ellen F. Baker, assistant in Grammar School,	200	00
Jane H. Martin, teacher of Intermediate School,	50	00
Clara W. Woodbury, the same,	200	00
Clara W. Woodbury, the same, Mary E. Ingalls, teacher of Primary School,	200	00
Sarah J. Smith, teacher of Beach School,	100	00
Tamson B. Harris, the same,	50.	00
Tamson B. Harris, the same, Mary L. Huggins, teacher of Farm School,	200	00
Simon Wilkins, care of Grammar school-house,	11	25
Samuel Tufts, the same,	78	75
Samuel Tufts, sawing and splitting wood, etc.,	5	22
Betsey Galeucia, care of Beach school-house,	22	00
James Wood, care of Farm school-house,	5	00
H. S. Cox, printing School Report, 1862,	31	75
	147	25
Thing & Rowe, fuel, John Washburn, charcoal,	17	50
John Washburn, teaming coal, etc.,	14	75
John Washburn, teaming coal, etc., W. T. Peirce, sawing and splitting wood,	2	50
Otis Ingalls, sundries,	1	75
James Littlefield, repairing stoves,	8	00
Charles H. Sutherland, repairing clocks,	2	42
Briggs Delano, repairs, etc., 1862,	21	16
Briggs Delano, the same, 1863,	20	58
John Washburn, carriage hire,	2	35
Insurance on school-houses,	8	38
William B. Chase, services as Chairman of School		
Committee,	43	00
J. B. Clark, the same, 1862,	19	00
J. B. Clark, services as School Committee,	36	
Total,	\$2,148	61

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WAR DEPARTMENT.

RECEIPTS.

Amount of State aid reimbursed for the year ending Dec. 31, 1862,	\$3.036	46
Amount reimbursed for bounties paid, for the year	n - 3	
ending Dec. 31, 1862,	6,100	00
Balance Volunteer Relief Fund, 1861,	7	98
Special Relief Fund, 1862,	136	00
	\$9,280	44

EXPENDITURES.

The families of the following named persons have re-		
ceived aid, through the agency of the town, the		
past year : —		
Joseph A. Millett,	\$36	00
George Horton, Jr.,	104	00
Edward Marsh, Jr.,	144	00
Edward Wilkins,	52	00
Charles E. Harris,	60	00
Alphonso Nesbitt,	24	00
Addison Stone,	20	00
Zachariah Small,	52	00
Michael Burke,	104	00
W. D. Hammond,	132	00
E. E. Boynton,	144	00
B. A. Lewis,	104	00
Michael Fitzgerald,	60	00
W. A. Quiner,	8	00
Patrick Millon,	52	00
Horace W. Wardwell,	60	00
Peter A. Martin,	100	00
A. A. Blaney,	4	00
Joseph A. Horton,	104	00
William H. Clark,	52	00
George H. A. Brown,	64	00
John B. Peirce,	144	00
E. A. Stimpson,	84	00
Fred. C. Peirce,	52	00
Bartlett Shaw,	104	00
John R. Merritt,	108	00
Thomas H. Dennis,	16	00
Charles H. Fairbanks,	52	00
George W. Wilkins,	58	00

Amount carried forward,

\$2,098 00

Amount brought forward,	\$2,098	
William Widger,	144	00
George W. Alley,	52	00
Michael Haley,	144	00
Sylvester Blaney,	32	00
James H. Langley,	20	00
Henry Allen,	32	00
Charles O. B. Blaney,	8	00
Rodney Douglas_,	8	00
James Glines,	16	00
Thomas McCarty,	8	00
Nathan B. Lewis,	12	
Rienzi Phillips,	36	00
Richard L. Rich,	32	00
John Ramsdell,	48	00
William H. Phillips,	40	00
Merritt E. Porter,	32	00
Charles A. Ropes,	16	00
Richard B. Caswell,	36	00
George W. Watson,	24	00
David C. Bunting,	32	00
William Bowman,	16	00
Edward A. Blanchard,	32	00
Robert B. Tongue,	48	00
Elbridge G. Blaney,	48	00
John W. Brooks,	16	00
Edward F. Wiley,	36	00
John L. Seger,	40	00
John C. Stimpson,	68	00
Fred. O. Ellis,	16	00
John'Gorham,	32	00
Martin O'Grady,	36	00
Joseph W. Glass,	36	00
Stephen A. Newcomb,	24	00
Charles H. Smith,	4	00
G. Dudley Blaney,	48	00
Leonard Blanchard,	36	00
Thomas Donley,	32	00
Caleb Stone,	36	00
	*\$3,474	00
Paid State Bounty Tax,	3,999	
I are source is outly I as,	0,000	01

 Amount of bounty reimbursed City of Boston, _____ 1,200 00

 Total, ______ \$8,673 81

* This amount will be reimbursed by the State, if decided by the State Auditor to be correct.

POOR DEPARTMENT.

RECEIPTS.

Appropriation,	\$500	00
Received from the Town of Marblehead, for 1862,	99	39
Received from J. Wilkins, for labor of C. Scales,	20	00
	\$619	39
EXPENDITURES.		
Paid Desire Phillips, for board of Jonathan Fuller,	\$35	35
" Town of South Danvers, for same,	30	87
"William D. Brackett, clothing,	5	12
" Sparrow Horton, repairing boots,		92
" Otis Ingalls, boots, &c., for same,	5	22°
" Thing & Rowe, fuel for Mrs. J. Proctor, 2d,	25	50
" Medical services for Mrs. J. Proctor, 2d,	49	60
" H. Burrows, board for same,	6	00
" J. W. P. Smith, house rent for same,	10	00
" Thos. S. Bates, agent Division No. 25, supplies		
for same,	30	00
" Lucy A. Parker, as per receipts,	134	00
" funeral expenses of Cyrus Scales, as per bill of		
E. N. Walton, coronér,	14	60
" Rufus Delano, same,	4	00
" Thomas Stone, carriage hire and fares,	2	20
" Thos. Stone, services as chairman of Overseers,	15	00
" Sylvester Beers, services as Overseer,		00
	0979	20
	\$373	00

The present board of Overseers did not accept their office until April 10th. At their request, we would state that of the above amount some \$106.00 was incurred prior to their acceptance. Of this amount \$15.87 belonged to the previous year, the balance having accrued from the commencement of the fiscal year to the time of their acceptance.

FIRE DEPARTMENT.

EXPENDITURES.

Nathaniel Galeucia, services as steward,	\$20	00	
Daniel P. Stimpson, oil, &c.,	10	88	
Poll taxes refunded to engineers and firemen,	42	00	
George W. Stone, glazing,	1	25	
	\$74	13	

CEMETERY DEPARTMENT.

RECEIPTS.

]	Received from	sale	of	lots,	\$150	00	

EXPENDITURES.

Samuel R. Bartlett, labor,	\$38	00
Rufus Delano, expense on sale of lots,	6	25
Rufus Delano, use of harness,	5	00
	\$49	25

HEALTH DEPARTMENT.

EXPENDITURES.

William B. Chase, vaccination of school children,	\$3	00
William B. Chase, services,	8	00
Samuel R. Bartlett, services,	3	00
James E. O. Nisbett, services,	3	50
	\$17	50

POLICE DEPARTMENT.

EXPENDITURES.

Nathaniel Galeucia, services as constable, John Washburn, carriage hire,	$28 \\ 6$	80 00
	${34}$	80

HIGHWAY DEPARTMENT.

RECEIPTS.

Appropriation, _____ \$500 00

EXPENDITURES.

P. Holden, cedar posts,	6	50
Robert Harris, labor, &c.,	74	97
John Washburn, labor,	28	50
Reuben E. Small, labor,	40	20
Ivory Emmons, labor and stock,	104	78
Samuel Kenninistan, labor,	68	75
George W. Phillips, labor,	25	87
Dennis Noonan, labor,	41	25
Michael Dorsey, labor,	16	50
Patrick Brosman, labor,	6	00
Andrew Chute, labor,	18	00
Blaney & Thing, three hundred loads gravel,	15	00
James M. Riggs, repairing tools,	22	08
John Brown, covering stone,	7	20
P. Holden, services as Surveyor of Highways,	18	00
E. G. Foster, the same,	5	00

\$498 60

RECAPITULATION OF APPROPRIATIONS, RECEIPTS AND EXPENDITURES.

Selectmen's department, appropriation and receipts,	\$769	00
School department, appropriation and receipts,	2,060	89
War department, appropriation and receipts,	9,280	44
Poor department, appropriation and receipts,	619	39
Highway department, appropriation,	500	00
Cemetery department, receipts,	150	00
Miscellaneous department, appropriation,	6,900	00

\$20,279 72

EXPENDITURES.

Selectmen's department,	\$492	37
School department,	2,148	61
War department,	8,673	81
Poor department,	373	38
Fire department,	74	13
Cemetery department,	49	25
Health department,	17	50
Police department,	34	80
Highway department,	498	60
Interest on notes,	1,824	50
State and County tax,	3,976	25

\$18,163 20

SCHEDULE OF PUBLIC PROPERTY.

Town House and lot,		
Grammar School House and lot,	4,500	00
Beach School House and lot,	1,000	00
Farm School House and lot,	1,300	00
Engine House,	200	00
Atlantic Engine, Hose Carriage,		
Life-Boat House,		
One Hearse and House,	300	00
Cemetery and improvements,	2,000	00

\$15,900 00

CR.	\$80 58 \$80 58 \$80 58	Collector.	C _R .	\$439 52	\$439 52 Gollector.
TOWN OF SWAMPSCOTT in Account with WILLIAM FULLER, Collector.	1863. By balance of taxes committed for collec- tion in 1857,	WILLIAM FULLER, Collector.	TOWN OF SWAMPSCOTT in Account with JOHN W. BROOKS, Collector.	By balance committed,	\$439 a JOHN W. BROOKS, Collector.
n Account	\$2 08 78 50 \$80 58		n Account	\$128 36 311 16	\$439 52
DR. TOWN OF SWAMPSCOTT i	1864. To amount collected, To amount uncollected,	SWAMPSCOTT, February 29, 1864.	DR. TOWN OF SWAMPSCOTT i	1864. To amount collected, To amount uncollected,	SWAMPSCOTT, February 29, 1864.

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CR.	\$986 56	\$986 56	\$11,323 62	\$11,323 62	Collector.
Collector.			×.		MILLETT,
H. MILLETT,	amitted,		amitted,		DANIEL H. MILLETT, Collector.
ith DANIEL I	1862. By amount committed, -		1863. By amount committed,		
Account w	\$682 68 39 27 264 61	\$986 56	$p_{1,258}$	\$11,323 62	
Town of Swampscort in Account with Daniel H. Millett, Collector.				\$ 9	ary 29, 1864.
DR. Town	1862. To amount collected, To amount abated, To amount uncollected,-		1863. To amount collected, To amount abated, To amount discounted, - To amount uncollected,-		SWAMPSCOTT, February 29, 1864.

nowles. wn Hall. for sale of Stimpson, fi darblehead, cins, ments,	nowles, own Hall, for sale of lots Stimpson, for farblehead, cins, ments, saurer, State	nowles, wn Hall, for sale of lots, Stimpson, for do farblehead, ins, ments, asurer, bounty r asurer, bounty r	nowles, wn Hall, for sale of lots, Stimpson, for dog farblehead, eins, ments, state Aid asurer, bounty re-			2500 154 150 45 99 99 99 99 897 897 897 897 897 897 806 60 60 682	$\begin{array}{c} 2500\\ 150\\ 150\\ 150\\ 897\\ 897\\ 897\\ 897\\ 897\\ 897\\ 897\\ 897$
By cash from Edward Knowles, By cash from rent of Town Hall, By cash from Cemetery, for sale of lots, By cash from Daniel P. Stimpson, for dog licenses, By cash from Town of Marblehead, By cash from John Wilkins,	By cash from Edward Knowles By cash from rent of Town Hall, By cash from Cemetery, for sale of lots By cash from Daniel P. Stimpson, for dog licenses By cash from John Wilkins By cash from State allotments,	om Edward Knowles om rent of Town Hall om Cemetery, for sale of om Daniel P. Stimpson, i nses om Town of Marblehead, om John Wilkins om State allotments, om State Treasurer, bou om State Treasurer, bou	om Edward Knowles om rent of Town Hall om Cemetery, for sale of om Daniel P. Stimpson, f nses om Town of Marblehead, om John Wilkins om State allotments om State Treasurer, Sta hbursed	om Edward Knowles. om rent of Town Hall. om Cemetery, for sale of om Daniel P. Stimpson, f nses. om Town of Marblehead, om State allotments. om State allotments. om State allotments. om State Treasurer, Sta hbursed. om State Treasurer, bou ursed. Massachusetts School om William Fuller, taxes	om Edward Knowles. om rent of Town Hall. om Cenetery, for sale of om Daniel P. Stimpson, f nses,	om Edward Knowles om rent of Town Hall om Cemetery, for sale of om Daniel P. Stimpson, f nses om Town of Marblehead, om John Wilkins om State allotments, om State Treasurer, bou ursed, om State Treasurer, bou ursed, om Massachusetts School om William Fuller, taxes om John W. Brooks, taxe	om Edward Knowles, om rent of Town Hall, om Cenetery, for sale of om Daniel P. Stimpson, f nses, om Town of Marblehead, om John Wilkins, om State Allotments, om State Treasurer, Sta nbursed, om State Treasurer, bou ursed, om Massachusetts School om William Fuller, taxes om John W. Brooks, taxe om Dan'l H. Millett, taxes
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licenses, ish from Town of ish from John W ish from State all	Incenses, Ish from Town of Ish from John W Ish from State all Ish from State T	hcenses, tsh from Town of tsh from John W tsh from State all tsh from State T reimbursed, tsh from State T	licenses, sh from Town of ish from John W ish from State all ish from State T reimbursed, imbursed,	licenses, sh from Town of sh from John W sh from State all sh from State T reimbursed, sh from Massach sh from Massach sh from William	hteenses, ish from Town of ish from John W ish from State all sh from State T reimbursed, ish from Massach imbursed, sh from Massach ish from William	htenses, sh from Town of the from John W ish from State all ish from State T reimbursed, ish from Massach imbursed, ish from Massach ish from John W ish from John W	hteenses, sh from Town of sh from John W sh from State all sh from State T reimbursed, sh from Massach imbursed, sh from Massach sh from John W sh from Dan'l H.
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	ash from State Treasurer,	ash from State Treasurer, reimbursed,ash from State Treasurer,	sh from State Treasurer, reimbursed,	sh from State Treasurer, reimbursed, sh from State Treasurer, imbursed, sh from Massachusetts Sc sh from William Fuller, i	sh from State Treasurer, reimbursed,	ash from State Treasurer, reimbursed, ash from State Treasurer, imbursed, ash from Massachusetts Sc ash from William Fuller, ash from John W. Brooks, ash from Dan'I H. Millett,	By cash from State Treasurer, State Aid reimbursed,By cash from State Treasurer, bounty re- imbursed,By cash from Massachusetts School Fund, By cash from William Fuller, taxes, 1857, By cash from John W. Brooks, taxes,B57, By cash from John W. Brooks, taxes,B62, By cash from Dan'l H. Millett, taxes, 1863,





