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REPORT
OF THE
BOARD OF AUDITORS
AND
Overseers of the Poor
OF THE
TOWN OF WESTPORT,
ON THE RECEIPTS AND EXPENDITURES

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For the Financial Year Ending March 1, 1891.

NEW BEDFORD:
MERCURY PUBLISHING COMPANY, PRINTERS.
1891.

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AUDITORS' REPORT.

The Auditors of the Town of Westport hereby submit the following report of the financial condition of the town for the year ending March 1, 1891.

We have examined all the bills of the several departments, as the law directs, and ordered the errors found therein to be corrected.

We are pleased to note the fact that much improvement has been made in the character of the bills rendered as regards their proper classification, and a saving has been made to the town by so doing in compiling the Auditors' report, it requiring much less time, as by a correct classification our books agree with the Treasurer's books, which cannot be the case where the same bill is entered in part in two or more accounts of our own books and only one account of the Treasurer's books. We would respectfully ask, as a favor to our successors in office, the several boards of officers who may by vote of the town be empowered to order bills, that they request the creditors of the town to be painstaking and itemize their bills in conformity with the several votes that may be passed by the town. By so doing explanations between the several boards of officers and the Auditors will almost, if not wholly, be done away with.

We are pleased to note the fact that the last of the war debt has been paid, and that the town has at present no outstanding liabilities except the usual amount of bills due sundry persons for services rendered in various ways.

The deficit in unappropriated money is due to insufficient appropriations in some of the departments; also to the failure of the Collector to collect the usual amount of taxes, arising in part to the inability of some taxpayers to meet their obligations the past year, and of the indifference of others, who may think that any time will do, so long as they pay them. Also to the fact that there has been a deficit in sundry departments, which, perhaps, with a little care on the part of the officials having charge of them, could be obviated.

Appropriations for 1890.

Note of Henry Brightman,	\$1,950.00
For School Superintendent,	300.00
Support of schools,	4,500.00
School houses and lots,	500.00
School supplies,	400.00
Highways and bridges,	5,000.00
Paupers,	2,000.00
Incidentals,	500.00
Town officers and committees,	550.00
Town debt and interest,	950.00
Military aid,	200.00
Relief under chapter 298, acts of 1889,	350.00
New town hall,	2,500.00
Vault,	500.00
Book case,	150.00
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	\$20,350.00

Collector's Accounts.

1888 tax. J. C. Macomber, Collector.

1890.	Dr.	
March 1.	To uncollected taxes,	\$660.28
1891.	Cr.	
March 1.	By amount paid into the treasury,	\$8.84
	By amount of abatements,	4.64
	By amount uncollected taxes to balance,	654.80
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		\$660.28

1889 tax. J. C. Macomber, Collector.

1890.	Dr.	
March 1.	To amount of uncollected taxes,	\$1,776.85
1891.	Cr.	
March 1.	To amount of interest collected,	50.49
		<hr/>
		\$1,827.34
	Cr.	
March 1.	By amount paid into the treasury,	\$1,669.31
	By amount of abatements,	66.36
	By amount of uncollected taxes,	91.67
		<hr/>
		\$1,827.34

1890 tax. J. C. Macomber, Collector.

1890.	Dr.	
July 31.	To amount of tax received from the Assessors,	\$21,952.50
	To amount of added tax,	8.80
1891.	Cr.	
March 1.	To amount of interest collected,	25.90
		<hr/>
		\$21,987.20
	Cr.	
March 1.	By amount paid into the treasury,	\$19,293.10
	By amount of abatements,	43.60
	By amount of uncollected taxes,	2,650.50
		<hr/>
		\$21,987.20

Receipts into the Treasury.

1890.		
March 1.	To cash in treasury,	\$4,832.08
14.	Received of town of Middleboro,	52.00
	Received city of Fall River,	52.00
April 7.	Cash of School Committee for cement sold,	.75
June 14.	Received of Philip Sanford for license,	8.00
24.	Received Merchants National Bank,	1,966.00
	Received of David F. Pettey for schooling,	1.00
	Received for old books sold,	.55
July 10.	Received Merchants National Bank,	1,972.67
Aug. 30.	Received J. A. Macomber, 2d, for lots sold in cemetery,	47.00
Sept. 27.	Received J. A. Macomber, 2d, for lots sold in cemetery,	20.00

Oct.	27.	Received of Frank Pettey for schooling,	\$1.00
Nov.	29.	Received of the Overseers of Poor for the support of Charles Freelove's wife and children,	44.00
Dec.	9.	Received of the State Treasurer, corporation tax,	913.89
		Received of the State Treasurer, bank tax,	1,201.32
		Received of State Treasurer, military aid,	219.00
		Received of State Treasurer, State aid,	164.00
	27.	Received of Frank Pettey, for tuition,	1.00
1891.			
Jan.	28.	Received of State Treasurer, school fund,	174.72
	29.	Received of County Treasurer, dog fund,	331.61
Feb.	24.	Received of Charles Y. Wilcox, for butterine license,	.50
	28.	Received of J. A. Macomber, 2d, for lots sold in cemetery,	39.00
		Received of Westport Manufacturing Co.,	258.39
March	1.	Received cash from J. C. Macomber, 1888 tax,	.84
		Received cash from J. C. Macomber, 1889 tax,	1,669.31
		Received cash from J. C. Macomber, 1890 tax,	19,293.10
		Received of A. C. Kirby, auctioneer's license,	2.00
			<hr/>
			\$33,265.73

Expenditures.

		Paid for support of poor,	\$2,601.22
		Repairs of highways and bridges,	5,789.31
		Support of public schools,	4,227.26
		School books and supplies,	532.49
		School houses and lots,	560.43
		Town officers and committees,	1,306.48
		Military aid,	288.00
		State aid,	164.00
		Incidental expenses,	829.41
		Beach Grove cemetery,	571.27
		Notes and interest,	6,852.40
		New town hall,	3,008.58
		Fire proof vault,	348.02
		Book case,	61.84
		Relief, under act of 1889, for soldiers,	124.71
		County tax,	2,042.80
		State tax,	1,225.00
1891.			
March	2.	By cash on hand,	2,732.51
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			\$33,265.73

Expenditures for Schools.

Teachers' Salaries.

1890.			
March	4.	Augustus R. Wood, teaching,	\$81.00
		Nettie E. Pettey, teaching,	72.00
		Mary C. Cory, teaching,	75.00
		Annie F. Jenney, teaching,	72.00
	5.	Lydia W. Gammons, teaching,	52.00
	6.	George H. Eldridge, teaching,	72.50
	8.	Susie G. Wood, teaching,	72.00
	10.	Annie M. Boyce, teaching,	72.00
		Delia M. Manchester, teaching,	78.00
	13.	Lizzie C. Allen, teaching,	78.00
	14.	Jennie Manchester, teaching,	72.00
	29.	Robert E. Washburn, teaching,	104.00
April	2.	H. E. Richardson, teaching, High school,	135.00
May	23.	Leah W. Burrill, teaching,	6.00
	26.	George H. Eldridge, teaching, High school,	50.00
		Lida W. Gammons, teaching,	24.00
	27.	Susie G. Wood, teaching,	24.00
	28.	Isabella F. Lawson, teaching,	17.50
	30.	Dora S. Hammond, teaching,	30.00
June	27.	H. E. Richardson, teaching, High school,	112.50
		Mattie A. Crocker, teaching,	63.00
		George H. Eldridge, teaching, High school,	62.50
		Jennie Manchester, teaching,	54.00
		Delia M. Manchester, teaching,	54.00
		Nannie G. Chace, teaching,	54.00
		Nellie A. Lawrence, teaching,	48.00
		Christiana M. Davis, teaching,	54.00
	28.	Dora S. Hammond, teaching,	37.50
		Isabella F. Lawson, teaching,	21.88
		Lizzie C. Allen, teaching,	54.00
		Annetta A. Pettey, teaching,	54.00
	30.	Nellie E. Lawton, teaching,	54.00
		Susie G. Wood, teaching,	30.00
		Lida W. Gammons, teaching,	30.00
July	1.	Annie F. Jenney, teaching,	54.00
	2.	Isabel T. Baker, teaching,	54.00
	3.	Calista J. Potter, teaching,	54.00
	7.	Frank H. Mosher, teaching,	42.18
August	11.	Mercie S. Allen, teaching,	54.00

October 9.	Leah W. Burrell, teaching,	\$28.00
	Susie G. Wood, teaching,	24.00
16.	Lillian M. Darling, teaching,	25.00
	Isabella F. Dawson, teaching,	18.75
23.	George H. Eldridge, teaching, High school,	60.00
Nov. 7.	Susie G. Wood, teaching,	30.00
	Augustus R. Wood, teaching,	60.75
	Nellie E. Lawton, teaching,	54.00
	Nannie E. Chace, teaching,	54.00
	Christiana M. Davis, teaching,	54.00
	Mattie A. Crocker, teaching,	63.00
8.	Lillian M. Darling, teaching,	31.25
	Isabella F. Lawson, teaching,	23.44
	Frank H. Mosher, teaching,	33.75
	Nellie A. Lawrence, teaching,	54.00
	Lizzie C. Allen, teaching,	54.00
10.	Leah H. Burrell, teaching,	35.00
11.	Isabel T. Baker, teaching,	54.00
12.	Annie F. Jenney, teaching,	54.00
14.	Calista J. Potter, teaching,	54.00
22.	Mary C. Cory, teaching,	54.00
25.	George H. Eldridge, teaching, High school,	75.00
26.	Annetta E. Pettey, teaching,	54.00
Dec. 6.	Delia M. Manchester, teaching,	58.50
14.	Mattie A. Crocker, teaching,	14.00
	Emma C. Gifford, teaching,	11.50
27.	Christiana Davis, teaching,	25.00
31.	Mary G. Fuller, teaching,	28.00
1891.		
Jan. 8.	Susie G. Wood, teaching,	25.00
22.	Delia M. Manchester, teaching,	28.00
24.	Christiana M. Davis, teaching,	25.00
30.	Augustus R. Wood, teaching,	60.00
	Nannie G. Chace, teaching,	58.50
Feb. 2.	Isabella F. Lawson, teaching,	37.50
6.	Emma C. Gifford, teaching,	46.00
	Mattie A. Crocker, teaching,	56.00
9.	Edith E. Cornell, teaching,	54.00
10.	George H. Eldridge, teaching, High school,	120.00
28.	Mercie S. Allen, teaching,	54.00
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		\$3,977.50

For Fuel.

1890.		
March 5.	G. Frank Pierce, wood,	\$5.50
28.	Irving Reed, wood,	4.00
29.	F. H. Hitt, cutting wood,	1.50

April 7.	Robert P. Tripp, wood,	\$9.00
	Charles Wing, 2 cords wood,	8.00
	Tillinghast Sowle, sawing and splitting wood,	3.00
	Forbes W. Manchester, 2 cords of sawed and split wood,	11.00
8.	Charles A. Chase, sawing and splitting 2 cords wood,	3.50
22.	Humphrey Snell, 2 cords wood,	8.00
May 7.	Peleg A. Tripp, $\frac{1}{4}$ cord wood,	1.25
14.	D. Elmer Sanford, $\frac{1}{2}$ cord of cut wood,	3.00
31.	R. E. Wardell, kindling wood,	1.00
Nov. 4.	Walter S. Davis, wood,	9.00
	Peleg A. Tripp, coal, wood, carting and cutting,	12.91
Dec. 15.	John H. Adams, wood, sawing and splitting,	5.75
1891.		
Jan. 8.	James F. Tripp, wood for No. 11 school,	8.25
	Charles H. Tripp, cutting wood for No. 8 school,	1.00
9.	Robert P. Tripp, wood for six school districts,	26.00
14.	G. R. Wardell, wood, sawing and splitting,	14.50
21.	George F. Sisson, coal and carting,	7.85
	Philip G. Howland, sawing and splitting wood,	3.75
31.	G. G. Macomber, wood for three school districts,	36.00
Feb. 6.	Schooner John G. Pettis, coal and freight,	12.50
25.	George S. Lawton, wood, sawing and splitting,	6.00
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		\$202.26

Janitors' Services.

1890.		
March 4.	Augustus R. Wood,	\$3.00
	Nettie E. Pettey,	3.00
	Mary C. Cory,	3.00
	Willie M. Brophy,	3.00
	Annie F. Jenney,	3.00
	Susie G. Wood,	3.00
10.	Annie M. Boyce,	3.00
13.	Lizzie C. Allen,	3.00
14.	Jennie Manchester,	3.50
	Archer B. Earle,	3.25
29.	Robert E. Washburn,	4.25
April 2.	Willie M. Brophy,	3.00
7.	C. E. Potter,	2.00
29.	Reuben H. Mosher,	.50
Oct. 1.	Isaac E. Potter,	
1891.		
Jan. 8.	Archer B. Earle,	4.00
		<hr/>
		\$47.50

School Department.

1890.		Dr.	
March	1.	To cash on hand,	\$976.60
April	7.	Amount of appropriation,	4,500.00
June	28.	Amount received for tuition,	1.00
Oct.	27.	" "	1.00
Dec.	27.	" "	1.00
1891.			
Jan.	28.	Cash from State school fund,	174.72
	29.	Cash from dog fund,	331.61
		Total,	\$5,985.93
1891.		Cr.	
March	2.	By amount expended for teachers,	\$3,977.50
		Amount expended for janitors,	47.50
		Amount expended for fuel,	202.26
		Total amount expended for schools,	\$4,227.26
		Cash on hand,	1,758.67
			\$5,985.93

School Books and Supplies.

1890.			
March	27.	G. F. Peirce, freight on books,	\$.60
May	12.	H. S. Hutchinson & Co., supplies,	8.58
		Edwin Dews, crayons, etc.,	9.00
	14.	Robert Adams, supplies,	8.25
		Trafton & Anthony, 2 bells,	1.20
June	4.	H. S. Hutchinson & Co., books, etc.,	28.45
		" " "	3.32
	9.	A. Richards, express on books, etc.,	5.35
July	15.	H. S. Hutchinson & Co., supplies,	1.59
	24.	Sullings, Kingman & Co., 1 bell,	1.00
Oct.	16.	H. S. Hutchinson & Co., supplies,	1.33
		" " "	4.18
		" " "	10.86
		" " "	26.77
Nov.	4.	Charles Fisher, travelling expenses to Boston,	5.30
	5.	H. S. Hutchinson & Co., supplies,	4.06
	8.	American Book Co., books, etc.,	171.77
		Leach, Shewell & Sanborn, books,	1.34
		Effingham, Maynard & Co., books, etc.,	27.50
	15.	Thompson, Brown & Co., books, etc.,	56.25
	19.	George S. Perry, books, etc.,	69.94

Nov.	25.	American Book Co., books, etc.,	\$36.45
	27.	James A. Gifford, freight on books,	3.62
	29.	American Book Co., books, etc.,	18.23
Dec.	4.	Edward L. Macomber, labor, pasting labels, and material,	.88
1891.			
Jan.	7.	H. S. Hutchinson & Co., supplies,	3.13
		" " "	1.44
		" " "	4.19
	20.	Sullings & Kingman, 1 bell,	1.00
Feb.	19.	H. L. Hutchinson & Co., supplies,	12.41
	21.	A. Richards, freight on books, etc.,	3.20
	28.	Charles Fisher, postage stamps,	1.30
			\$532.49

School Book and Supply Department.

1890.		Dr.	
April	7.	To amount of appropriation,	\$400.00
		Cash from unappropriated money,	131.94
June	28.	Sale of old books,	.55
			\$532.49
		Cr.	
		By amount expended during the year,	\$532.49

Expenditures for School Houses and Lots.

1890.			
March	15.	Annie Pettey, cleaning school house No. 11,	\$1.25
	27.	G. B. Wilbor, labor on school house at the Point,	1.50
April	7.	F. W. Manchester, labor and material, district No. 1,	1.80
	18.	Sarah J. Pettey, labor,	3.00
	28.	Melissa A. Crow, labor, districts Nos. 14 and 19,	7.00
	29.	Charles Fisher, labor, district No. 7,	6.43
May	8.	Rhoda A. Sowle, labor,	3.50
	9.	Adeline S. Terry, labor,	7.50
	14.	Nancy M. Wilcox, labor, district No. 3,	3.00
		Abby A. Devoll, labor, district No. 17,	4.50
		Almira W. Westgate, labor, district No. 16,	4.00
		Mary E. Borden, districts Nos. 13 and 15,	8.00
		Albert S. Sherman, material,	1.26
	23.	Lizzie A. Peirce, labor, district No. 9,	3.50
June	4.	Mrs. L. K. Macomber, cleaning school house No. 12,	4.00

June	6.	Mary L. Tripp, cleaning school house No. 4,	\$3.00
	16.	Margaret H. Snell, cleaning school house No. 10,	3.50
	28.	Mrs. Joseph Potter, cleaning school house No. 8,	3.00
		Tripp Brothers, material for repairs,	7.93
July	7.	John A. Davis, labor,	16.50
Sept.	8.	George F. Maxfield, $\frac{1}{2}$ of furnace, registers, pipes, etc., U. S. house,	39.00
	15.	Adeline E. Reed, $\frac{1}{2}$ expense of cleaning U. S. house,	6.00
		Z. B. Davis, $\frac{1}{2}$ repairs and improvements, U. S. house,	83.25
	27.	George E. Tripp, labor and material,	23.39
Oct.	4.	A. M. Mosher, labor and material,	30.50
	7.	Brightman Brothers, lumber and shingles,	82.96
		" " " " " "	33.85
		Canaan G. Dyer, labor and material, bill of 1888,	1.00
	11.	F. D. Tripp, labor and material,	4.37
	21.	Estate of Peleg Peckham, carting lumber,	1.50
Nov.	1.	Charles H. Tripp, labor, district No. 8,	2.00
		George E. Tripp, labor and material,	36.19
	4.	Ezra L. Sanford, labor and material, No. 3,	7.50
		Tripp Brothers, labor and material, No. 5,	4.50
		Forbes W. Manchester, labor and material, No. 1,	38.52
		Walter S. Davis, material, No. 5,	10.00
Dec.	18.	Cyrus W. Tripp, labor and material, No. 19,	9.22
		" " " " " U. school,	2.72
	27.	Tripp Brothers, material,	1.34
1891.			
Jan.	1.	A. S. Jones, glass and setting,	.50
		Zoeth Howland, labor,	23.17
1891.			
Jan.	31.	Gilbert G. Macomber, supplies,	23.28
Feb.	28.	Alvah D. Macomber, labor and material,	1.50

School House and Lot Department.

1890.		DR.	
March	1.	To cash on hand,	\$57.24
April	7.	To amount of appropriation,	500.00
		To Cash for cement,	.75
1891.			
March	2.	To amount from unappropriated money,	2.44
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		CR.	\$560.43
March	2.	By amount expended during the year,	\$560.43

Expenditures on Highways and Bridges.

1890.			
March	29.	Joseph K. Wordell, labor on highways,	\$8.80
		Samuel J. Tripp, labor clearing snow,	1.75
		Charles Wing, labor on highway,	.93
May	31.	George D. Kirby, labor and material,	73.29
		Robert E. Wood, " "	143.69
		S. J. Tripp, " "	191.67
		A. R. Howland, " "	138.95
		Algren O. Tripp, " "	204.86
		Jonathan Gifford, " "	53.90
		Eli W. Blossom, " "	138.48
		A. B. Wordell, " "	37.00
June	9.	Daniel M. Sanford, " "	151.72
	28.	Arthur B. Wordell, " "	93.90
		Robert E. Wood, " "	212.55
		Samuel J. Tripp, " "	171.75
		Philander W. Macomber, " "	146.14
		Ezra L. Sanford, " "	32.67
		Asa R. Howland, " "	55.35
		Algren O. Tripp, " "	244.37
		George H. Chace, " "	236.54
		Zoeth Howland, " "	121.21
		G. Frank Peirce, " "	315.63
		S. H. DeMoranville, " "	32.14
	30.	H. M. Gibson, " "	113.35
July	26.	Jonathan Gifford, " "	4.00
	29.	George D. Kirby, " "	27.85
August	9.	Alexander B. Gifford, " "	10.00
	13.	George H. Brownell, " "	17.59
	30.	Robert E. Wood, " "	93.62
Sept.	5.	Frank Whalon, " "	148.71
	16.	Brightman Bros., " "	63.79
	23.	Daniel M. Sanford, " "	19.74
	27.	George D. Kirby, " "	42.30
		Eli W. Blossom, " "	175.61
		Jonathan Gifford, " "	51.70
	30.	Robert E. Wood, " "	103.10
Oct.	25.	Samuel J. Tripp, " "	116.26
		George H. Chace, " "	163.17
		J. K. Wordell, " "	16.65
		Robert E. Wood, " "	64.89
		Eli W. Blossom, " "	117.86
		Peleg S. Sanford, " "	2.00
		Daniel Whalon, " "	195.75

Nov.	4.	Philander W. Macomber, labor and material,	\$48.00
	11.	David Whiteside, " "	24.50
	12.	William H. Allen, " "	7.50
	29.	Samuel J. Tripp, " "	35.55
		Asa R. Howland, " "	64.48
		Ezra L. Sanford, " "	24.14
		Robert E. Wood, " "	34.49
		Arthur B. Wordell, " "	180.36
		Lysander W. White, " "	58.83
		Horace M. Gibson, " "	59.72
		Charles Wing, " "	12.60
		Algren O. Tripp, " "	437.03
Dec.	1.	Frank Whalon, " "	97.07
	13.	Daniel M. Sanford, " "	104.34
	27.	Eli W. Blossom, " "	104.13
		S. H. Demoranville, " "	101.03
1891.			
Feb.	28.	Eli W. Blossom, " "	8.31
		Albert S. Sherman, " "	2.36
		Samuel J. Tripp, " "	3.36
		Asa R. Howland, " "	26.28

\$5,789.31

Road Department.

1890.	Dr.		
April	7.	To amount of appropriation,	\$5,000.00
		Cash from Westport Manfg. Co.,	258.39
		Cash from unappropriated money,	530.92
			\$5,789.31
		Cr.	
		By amount expended during the year,	\$5,789.31

Expenditures for Paupers at Almshouse.

1890.			
March	29.	H. C. Hawkins & Bros., supplies,	\$21.65
		H. C. Hawkins & Bros., supplies,	70.16
		Abraham Manchester, supplies,	32.89
		H. C. Hawkins & Bros., supplies,	2.00
		C. A. Gifford, supplies,	53.68
		Marcellus Boynton, balance of salary for 1889,	59.00
April	26.	Isaac Howland, coal,	3.90
		Dr. S. E. Knobb, medical attendance,	10.00
	28.	J. M. Shorrocks, supplies,	67.57

May	31.	Marcellus Boynton, part of salary as Superintendent,	\$61.00
		Isaac Howland, coal,	5.04
June	3.	Charles A. Gould, M. D., medical attendance,	37.25
	30.	C. A. Gifford, supplies,	18.87
		George M. White, supplies,	15.86
July	5.	J. M. Shorrocks, supplies,	34.55
	26.	Marcellus Boynton, part of salary as Superintendent,	61.00
Sept.	5.	L. B. Cornell & Co., supplies,	27.42
		L. B. Cornell & Co., supplies,	44.06
	27.	Marcellus Boynton, part of salary as Superintendent,	62.00
	30.	H. C. Hawkins & Bros., supplies,	64.93
Nov.	6.	Joseph Silvia, labor,	144.00
	29.	Marcellus Boynton, part of salary as Superintendent,	61.00
		Isaac Howland, coal,	9.61
1891.			
Jan.	31.	Marcellus Boynton, part of salary as superintendent,	61.00
Feb.	2.	L. B. Cornell, supplies at almshouse,	55.15
			\$1,083.59

Expenditures for Outside Poor and Insane.

1890.			
March	29.	Benjamin W. Allen, supplies to J. H. Pettey,	\$6.00
		Benjamin W. Allen, supplies to Meriba Brightman,	4.50
		Jonathan Chace, supplies to Ella Mayhew,	1.00
		Abbie A. Gifford, supplies to John Sylvia,	10.00
		G. F. Grey, supplies to Lizzie Peirce,	8.00
		Hicks & Potter, supplies to Mrs. Bessie,	9.00
		Town of Dartmouth, supplies to Content Lake,	46.00
April	5.	J. B. Wordell, supplies to R. A. Thyng,	26.00
	26.	G. F. Gray, supplies to Lizzie Peirce,	8.00
		Abby A. Gifford, supplies to John Sylvia,	8.00
	28.	J. M. Shorrocks, supplies to Bashaba Earle,	18.00
		Taunton Lunatic Hospital, board of S. A. Tripp,	
		A. Wood, R. Mosher,	125.37
May	31.	G. F. Grey, supplies to Lizzie Peirce,	10.00
		Abby A. Gifford, supplies to John Sylvia,	10.00
June	2.	J. M. Shorrocks, supplies to Bashaba Earle,	10.00
	6.	Town of Swansea, supplies to G. L. Cornell,	2.00
	10.	Hicks & Potter, supplies to Mrs. Bessie,	18.00
	28.	Abby A. Gifford, supplies to John Sylvia,	2.00
		Tripp Bros., supplies to Meriba Brightman,	17.00
		G. F. Grey, supplies to Lizzie Peirce,	8.00
July	1.	J. M. Shorrocks, supplies to Bashaba Earle,	8.00
	26.	G. F. Grey, supplies to Lizzie Peirce,	8.00
		Zebedee Davis, supplies to John Pettey,	10.00
		" " Edward Pettey,	41.00

July	28.	City of Fall River, supplies to Cora B. Frelove and William A. Devoll,	\$63.00
		City of New Bedford, supplies to John B. Fisher, Hannah Brightman, Betsey L. Anthony,	48.00
		Taunton Lunatic Hospital, board of S. A. Tripp, A. Wood, Rosella Mosher,	126.75
	30.	J. M. Shorrock, supplies to Bashaba Earle,	8.00
August	30.	G. F. Grey, supplies to Lizzie Peirce,	10.00
		J. B. Wordell, supplies to R. A. Thyng,	27.50
Sept.	2.	J. M. Shorrock, supplies to Bashaba Earle,	10.00
		George E. Gifford, burial of Mary F. Harrison,	11.50
	8.	City of New Bedford, board of Lydia C. Brownell at Taunton Lunatic Hospital,	42.25
		City of New Bedford, board of Lydia C. Brownell at Taunton Lunatic Hospital,	13.00
Oct.	1.	J. M. Shorrock, supplies to Bashaba Earle,	8.00
	3.	Hicks & Potter, supplies to Mrs. Bessie,	17.00
	27.	Taunton Lunatic Hospital, board of S. A. Tripp, A. Wood, L. C. Brownell, Rosella Mosher,	170.84
Nov.	29.	Benjamin W. Allen, supplies to J. H. Pettey,	4.00
Dec.	6.	J. M. Shorrock, supplies to Bashaba Earle,	18.00
	10.	Hicks & Potter, supplies to Mrs. Bessie,	9.00
	27.	Tripp Bros., supplies to Meriba Brightman,	26.00
		Benjamin W. Allen, supplies to Meriba Brightman,	4.50
		John A. Macomber, 2d. coffin and robe for J. Potter,	10.50
		Zebedee E. Davis, supplies to Emily Healy,	54.00
		" " " John Pettey,	52.00
		" " " Edward Pettey,	13.50
	29.	J. B. Parris, medical attendance on J. Pettey,	21.00
	30.	J. M. Shorrock, supplies to Bashaba Earle,	8.00
1891.			
Feb.	2.	J. M. Shorrock, supplies to Bashaba Earle,	8.00
	3.	Taunton Lunatic Hospital, board of S. A. Tripp, A. Wood, R. Mosher, L. C. Brownell,	128.59
	4.	City of Fall River, supplies to Cora B. Frelove, Harriet Gifford,	70.33
	7.	City of New Bedford, supplies to B. L. Anthony, J. B. Fisher,	26.00
		City of New Bedford, supplies to A. B. Davis,	2.00
	9.	George A. Tripp, supplies to Edward Pettey,	26.00
	28.	Benjamin W. Allen, supplies to J. H. Pettey,	4.00
		H. P. Nottage, M. D., medical attendance on John Pettey,	28.50
		H. P. Nottage, M. D., medical attendance on Waldo Reed,	22.75
		J. M. Shorrock, supplies to Bashaba Earle,	10.00
		Charles A. Gifford, supplies to John Pettey,	1.25
Total,			\$1,517.63

Pauper Department.

1890.		Dr.	
March	1.	To cash on hand,	\$619.27
	14.	To cash received from town of Middleboro,	52.00
		To cash received from City of Fall River,	52.00
April	7.	To amount of appropriation,	2,000.00
		Received from the Overseers of Poor, for the support of Charles Frelove's wife and children,	44.00
Total,			\$2,767.27
1891.		Cr.	
March	1.	By amount expended during the year,	\$2,601.22
		By cash on hand,	166.05
Total,			\$2,767.27

Expenditures for Town Officers and Committees.

1890.			
March	29.	Algren O. Tripp, services as Road Commissioner,	\$3.00
		Algren O. Tripp, services as Selectman,	13.00
		A. D. Manchester, services as Auditor,	20.00
		Christopher Borden, services as Auditor,	23.75
		Albert C. Kirby, services as Auditor,	15.00
		John C. Macomber, commission as Treasurer,	154.27
		John C. Macomber, commission as Collector,	200.06
		George H. Chace, services as Overseer of Poor,	37.50
		Edward S. Smith, services as Overseer of Poor,	10.00
April	7.	Board of Registrars, services as Registrars,	30.00
	18.	J. G. Dutton, services as School Committee,	30.00
	26.	Albert S. Sherman, services as Road Commissioner,	33.75
		Albert S. Sherman, services as Selectman,	31.25
		Albert S. Sherman, services as Board of Health officer,	2.50
	28.	Charles Fisher, services as School Committee,	35.00
	29.	A. D. Manchester, services as Moderator,	5.00
May	9.	Wm. A. Young, services as Ballot Inspector,	2.50
	14.	Albert S. Sherman, services as School Committee,	78.75
June	7.	David G. Mosher, services as Constable,	9.25
July	28.	Henry A. Allen, services as Assessor,	50.00
		Edward S. Smith, services as Overseer,	10.00
Aug.	8.	Preserved Tripp, services as Sealer of Weights and Measures,	20.00
	30.	Albert S. Sherman, services as School Committee,	13.75
Sept.	23.	Daniel M. Sanford, services posting warrants,	3.50

Oct.	8.	Susan G. Bennett, services as Enrollment Officer,	\$15.00
	25.	Cortez Allen, services as Selectman,	30.00
		Cortez Allen, services as Road Commissioner,	5.75
		Algren O. Tripp, services as Selectman,	23.50
		Algren O. Tripp, services as Road Commissioner,	14.00
		Peleg S. Sanford, Jr., services as Assessor,	78.75
Nov.	4.	Henry A. Allen, services as Assessor,	21.25
		Board of Registrars, services as Registrars,	30.00
		David G. Mosher, services as Constable,	13.00
	6.	Charles Fisher, services as School Committee,	45.00
	29.	Isaac Howland, services as Overseer of Poor for 13 months,	76.50
		Edward S. Smith, services as Overseer of Poor,	15.00
Dec.	13.	Daniel M. Sanford, services as Constable,	1.50
		Daniel M. Sanford, services posting warrants,	3.50
1891.			
Feb.	23.	R. A. Lawton, services as Assessor,	3.00
	28.	John A. Macomber, 2d, services as Town Clerk for one year,	28.85
		George H. Chace, services as Assessor for one year,	56.25
		Cortez Allen, services as Building Committee on T. H.,	12.35
		Cortez Allen, services as Board of Health,	1.45
		Total,	\$1,306.48

Town Officers and Committees Department.

1890.	Dr.		
April	7.	To amount of appropriation,	\$550.00
		Amount from unappropriated money,	756.48
		Total,	\$1,306.48

1890.	Cr.		
April	7.	By amount expended during the year,	\$1,306.48

Expenditures for Incidental Expenses.

1890.			
March	29.	John C. Macomber, administering oaths,	\$2.50
		John C. Macomber, postage and stationery,	3.87
		Almy & Milne, printing town reports,	35.20
		Christopher Borden, Auditors' stamp, and stationery,	3.25
April	2.	Pardon C. Brownell, award for land damage on new road,	10.00
May	5.	John R. Sutcliff, abatement on tax,	3.90
	9.	George E. Gifford, use of hall for Registrars,	1.50

May	14.	J. H. Franklyn & Co., printing school reports,	\$13.50
		A. S. Sherman, postage stamps,	2.10
June	7.	David G. Mosher, cash paid for printing,	1.50
	28.	G. F. Grey, lot of land for town purposes,	150.00
August	21.	Paid sundry persons, cost of court for fire inquest concerning the burning of Miss Lizzie Sisson's barn, as per clerk of court's bill,	82.70
Sept.	23.	Samuel E. Fiske, printing warrants,	5.00
Oct.	6.	E. Anthony & Sons, printing tax receipts, etc.,	5.50
	25.	Peleg S. Sanford, Jr., stationery, oaths, and postage stamps,	2.49
		David G. Mosher, stationery, and cash paid for printing,	5.50
	29.	Isaac Howland, postage and telegraphing,	1.73
		E. Anthony & Sons, printing for poor department,	1.37
Dec.	13.	Samuel E. Eiske, printing two lots of warrants,	3.00
	27.	John A. Macomber, 2d, returns of 19 deaths,	4.75
1891.			
Jan.	31.	John A. Macomber, 2d, recording and indexing births, marriages, and deaths,	33.15
Feb.	28.	John A. Macomber, 2d, expressage, stationery, etc., Cortez Allen, expenses attending fish hearing at Boston,	7.10
		J. B. Parrs, M. D., returns of 12 births,	3.20
		Westport Manufacturing Co., abatement on tax as per vote of town,	3.00
		Total,	443.60
			\$829.41

Incidental Department.

1890.	Dr.		
April	7.	To amount of appropriation,	\$500.00
1891.			
March	2.	To amount of unappropriated money,	329.41
		Total,	\$829.41
		Cr.	
		By amount expended during the year,	\$829.41

Military Aid.

Thomas Andrews,	\$144.00
Nicholas W. Brightman,	96.00
Solomon Cornell,	48.00
	<hr/>
	\$288.00

Military Aid Department.

1890.	DR.	
March 1.	To cash on hand,	\$139.54
April 7.	To amount of appropriation,	200.00
	To amount received from State Treasurer,	219.00
	Total,	<u>\$558.54</u>
1891.	CR.	
	By amount expended during the year,	\$288.00
	By cash on hand,	270.54
	Total,	<u>\$558.54</u>

State Aid.

John H. Brightman,	\$48.00
John Burt,	48.00
Sarah L. Sherman,	48.00
Rachel P. Brightman,	20.00
Total,	<u>\$164.00</u>

State Aid Department.

1890.	DR.	
March 1.	To amount of cash on hand,	\$30.34
	To amount received from State Treasurer,	164.00
	Total,	<u>\$194.34</u>
	CR.	
	By amount expended during the year,	\$164.00
	By cash on hand,	30.34
	Total,	<u>\$194.34</u>

Expenditures under Act of 1889 for Relief of Soldiers, etc.

1890.		
July 22.	Howard P. Tripp, board of Jane Atwood,	\$16.00
August 27.	" " "	16.00
	Mary R. Manley, clothing for Jane Atwood,	2.60
Nov. 12.	Howard P. Tripp, board of Jane Atwood,	32.00
	" " "	20.00
Dec. 2.	Howard P. Tripp, board and supplies for Jane Atwood,	23.03
1891.		
Feb. 4.	Lydia Macomber, supplies to Jane Atwood,	15.08
		<u>\$124.71</u>

Relief of Soldiers' Department.

1890.	DR.	
April 7.	To amount of appropriation,	\$350.00
	CR.	
	By amount expended during the year,	\$124.71
	By cash on hand,	225.29
	Total,	<u>\$350.00</u>

Expenditures for State and County Tax.

1890.		
Oct. 16.	Treasurer Bristol county, county tax,	\$2,042.80
Dec. 8.	Treasurer of Massachusetts, State tax,	1,225.00

Board of Health Department.

1890.	DR.	
March 1.	To cash on hand,	\$45.17
	CR.	
	By cash on hand,	\$45.17

Expenditures for New Town Hall.

1890.		
June 17.	Robert H. Slack, plans and elevations for hall,	\$10.00
July 26.	Almy & Milne, advertising proposals for hall,	4.33
Sept. 2.	E. Anthony & Sons, advertising proposals for hall,	3.25
Oct. 25.	George D. Kirby, laying foundation to hall, etc.,	145.00
Nov. 1.	Charles Francis, plans and specifications for hall,	15.00
Dec. 1.	John H. Sisson, $\frac{2}{3}$ of contract price for erection of hall,	1,883.33
1891.		
Feb. 18.	John H. Sisson, $\frac{1}{3}$ of contract price for erection of hall,	941.67
	John H. Sisson, material and extra labor,	6.00
	Total,	<u>\$3,008.58</u>

New Town Hall Department.

1890.	DR.	
April 7.	To amount of appropriation,	\$2,500.00
March 2.	To amount from unappropriated money,	508.58
	Total,	<u>\$3,008.58</u>
	CR.	
	By amount expended,	\$3,008.58

Expenditures for New Vault.

1890.			
Sept.	16.	William M. Hawes, iron vault,	\$200.00
Oct.	25.	George D. Kirby, laying foundation to vault,	40.00
Nov.	6.	Charles T. Snell, labor moving vault to Central Village, and placing it on foundation,	30.00
	29.	Perry G. Potter and others, bricking up vault, and material for same,	67.73
1891.			
Feb.	16.	John H. Sisson, stock and labor,	5.39
	28.	Alvah D. Macomber, stock and labor,	4.90
Total,			\$348.02

New Vault Department.

1890.			
Dr.			
April	7.	To amount of appropriation,	\$500.00
Cr.			
		By amount expended,	\$348.02
		Cash on hand,	151.98
Total,			\$500.00

Expenditures on Book Case.

1891.			
Feb.	16.	John H. Sisson, stock for and labor for case,	\$55.79
	28.	Alvah D. Macomber, stock for and labor for case,	6.05
Total,			\$61.84

Book Case Department.

1890.			
Dr.			
April	7.	To amount of appropriation,	\$150.00
Cr.			
		By amount expended,	\$61.84
		By cash on hand,	88.16
Total,			\$150.00

Expenditures for Beech Grove Cemetery.

1890.			
April	26.	John A. Macomber, 2d, services selling lots and filing deeds, etc.,	\$3.00

June	28.	J. T. Lawton, labor and material,	\$9.00
Sept.	27.	" mowing south end of cemetery,	9.75
		" mowing lots,	1.60
		" labor preparing new section of lots,	292.75
		" " " "	243.72
Oct.	25.	" " " "	8.95
Nov.	29.	" " " "	
Dec.	27.	Thomas Kiernan, drawing plan of a section of Beech Grove cemetery,	2.50
Total,			\$571.27

Beech Grove Cemetery Department.

1890.			
Dr.			
March	1.	To cash on hand,	\$131.31
Aug.	30.	To cash from sale of lots,	47.00
Sept.	27.	" " "	20.00
1891.			
Feb.	28.	" " "	39.00
March	2.	To cash from unappropriated money,	333.96
Total,			\$571.27
Cr.			
By amount expended during the year,			\$571.27

Expenditures for Notes and Interest.

1890.			
April	23.	State Treasurer, State note,	\$800.00
		" interest on State note,	24.40
Nov.	10.	Merchants National Bank, note,	2,000.00
	24.	" " " "	2,000.00
Dec.	4.	Henry Brightman estate, note and interest,	2,028.00
Total,			\$6,852.40

Note and Interest Department.

1890.			
Dr.			
March	1.	To note of Henry Brightman,	\$1,950.00
April	7.	To amount of appropriation,	950.00
June	24.	To note of Merchants National Bank,	1,966.00
July	10.	" " " "	1,972.67
1891.			
March	2.	To amount of unappropriated money,	13.73
Total,			\$6,852.40
Cr.			
By amount expended during the year,			\$6,852.40

Unappropriated Money Department.

1890.	Dr.	
March 1.	To cash on hand,	\$2,832.61
June 14.	To cash from P. Sanford for license,	8.00
Dec. 9.	To amount of corporation tax,	913.89
	To amount of bank tax,	1,201.32
1891.		
Feb. 24.	To cash from C. Y. Wilcox for license,	.50
28.	To cash from A. C. Kirby for license,	2.00
	To cash taken from and due other departments,	303.69
	Total,	\$5,262.01
1890.	Cr.	
March 29.	By amount transferred to town officers' department,	122.25
	By amount transferred to road department,	11.48
	By amount transferred to incidental department,	44.92
1891.		
March 2.	By amount transferred to town officers' department,	634.23
	By amount transferred to road officers' department,	519.44
	By amount transferred to Beech Grove cemetery department,	333.96
	By amount transferred to incidentals department,	284.49
	By amount transferred to town hall department,	508.58
	By amount transferred to school supply department,	131.94
	By amount transferred to notes and interest department,	13.73
	By amount transferred to school house and lot department,	2.44
	By amount transferred to balance appropriations,	2,654.55
	Total,	\$5,262.01

Cash in the Treasury due the Several Departments.

School department,	\$1,758.67
Board of Health department,	45.17
Military Aid department,	270.54
State Aid department,	30.34
Soldiers' Relief department,	225.29
Pauper department,	166.05
Vault department,	159.98
Book case department,	88.16
School Superintendent's department,	300.00
Total,	\$3,036.20

Uncollected Bills and Taxes, March 1, 1891.

	\$54.00
Due from the city of Fall River,	52.00
Due from the town of Middleboro,	83.00
Due from the State,	156.00
Due from George H. Wood, guardian of Alexander Wood,	654.80
Due from J. C. Macomber, for 1888 tax,	91.67
Due from J. C. Macomber, for 1889 tax,	2,650.50
Due from J. C. Macomber, for 1890 tax,	\$3,741.97
Total,	

Cash in Treasury and Bills due the Town, March 1, 1891.

	\$2,732.51
Cash on hand,	3,741.97
Uncollected bills and taxes,	\$6,474.48
Total,	

Liabilities of the Town, March 1, 1891.

	\$152.66
Due J. C. Macomber, commission as Treasurer,	209.63
Due J. C. Macomber, commission as Collector,	1,758.67
Due school department,	303.69
Due sundry departments, from unappropriated money,	\$2,424.65
	\$4,049.83
Assets of town above liabilities,	

ALBERT C. KIRBY, } Auditors
A. D. MANCHESTER, } of
Westport.

WESTPORT, March 2, 1891.

Report of the Overseers of the Poor.

The Overseers of the Poor of the town of Westport submit the following Report for the year ending March 1, 1891.

Number of paupers in the almshouse, March 1, 1891,	14
Number received during the year,	2 16
Died during the year,	1
Discharged during the year,	1 2
Remaining, March 1, 1891,	14

Superintendent's Report.

Cash on hand, March 1, 1890,	\$2.12	
Received for butter and milk,	230.25	
Poultry and eggs,	152.17	
Produce of farm,	497.26	
Incidentals,	4.76	\$886.56
Cash paid for groceries and provisions,	\$608.20	
Clothing,	44.01	
Household furnishing,	42.38	
Labor,	70.15	
Smithing, and repairs on tools,	59.64	
Incidentals,	4.64	
Cash on hand March 1, 1891,	57.54	\$886.56

Expenditures for paupers at almshouse during the year :

Amount of almshouse property as per inventory, March 1, 1890,	\$6,877.00	
Supplies, labor, etc., during the year,	741.34	
Paid from cash received for farm produce as per superintendent's account,	886.56	
Superintendent's salary,	365.00	
Overseers' services,	45.00	\$8,914.90
From which deduct the amount of almshouse property, March 1, 1891,	\$6,689.60	
Cash received for sundries as per superintendent's account,	886.56	
Leaving a balance of expenditures for the year,	1,338.74	\$8,914.90

Persons who have received aid out of the almshouse during the year and the amount received by each :

	\$52.00	
Meribah Brightman,	14.00	
James H. Pettey,	68.00	
Melinthy Besse,	50.00	
John Sylvia,	52.00	
Eliza'eth A. Pierce,	1.00	
Ella Mayhew,	84.00	
Bashaba Earle,	80.50	
Edward Pettey,	112.75	
John Pettey,	54.00	
Emily Healy,	27.50	\$595.75
Rosalie A. Thyng,		

Fall River.

	\$106.00	
	9.00	
Cora B. Freelove,	18.33	133.33
William Devoll,		
Harriet M. Gifford,		

New Bedford.

	\$26.00	
	2.00	
John B. Fisher,	16.00	
Abram V. Davis,	32.00	76.00
Hannah Brightman,		
Betsey L. Anthony,		

Dartmouth.

Content Lake,	46.00
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Swansea.

George L. Cornell,	2.00
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Taunton Lunatic Hospital.

	\$169.46	
Alexander Wood,	169.46	
Sarah A. Tripp,	169.46	
Rosella Mosher,	98.42	606.80
Lydia C. Brownell,		
	\$11.50	
George E. Gifford, coffin for Mary F. Harrison,	10.50	22.00
John A. Macomber, 2d, coffin and robe for Joseph Potter,		3.10
Incidentals,		104.00
Overseers' services,		\$1,588.96

From which deduct the following amount :

Received from Middleboro,	\$52.00	
Received from Fall River,	52.00	
Received for partial support of Charles Freelove's wife and children,	44.00	
Due from Fall River,	54.00	
Due from Middleboro,	52.00	
Due from the State,	83.00	
Due from George A. Wood, guardian of Alexander Wood,	156.00	\$493.00
Leaving cost of paupers out of almshouse,		\$1,095.98
In almshouse,		1,338.74
Total cost of paupers for the year,		\$2,434.72

Number of tramps lodged and fed during the year, fifty.

Average cost per week of paupers at the almshouse, \$1.82.

ISAAC HOWLAND,	} Overseers of Poor.
GEORGE H. CHASE,	
EDWARD S. SMITH,	

Inventory of the town property, including the town farm, March 1, 1891 :

Town farm,	\$4,500.00	
Household furniture,	700.00	
Wood lot,	400.00	
Pine Island,	125.00	
Six cows,	250.00	
One heifer,	20.00	
One bull,	25.00	
Two calves,	12.00	
One horse,	75.00	
Five shotes,	35.00	
125 hens,	75.00	
Hay and straw,	110.00	
100 bushels corn,	100.00	
14 bushels beans,	42.00	
Oats,	6.60	
Potatoes,	34.00	
Provisions,	75.00	
Carriages and harnesses,	150.00	
Farming tools,	155.00	\$6,889.60