

1928

*E. B. Manchester Jr.*

ANNUAL REPORTS

*for 1928*



TOWN OF  
WESTPORT



# TOWN OF WESTPORT ANNUAL REPORTS 1928

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Board of Selectmen  
Board of Public Welfare  
and other Boards of Officers

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Including a Statement of the Receipts and Expenditures  
of the Fiscal Year Ending December 31

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REYNOLDS PRINTING  
NEW BEDFORD, MASS.  
1929

## Town Officers, 1928

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### TOWN CLERK

Edward L. Macomber

### TREASURER

Charles H. Gifford (Resigned June 9, 1928)  
Edward L. Macomber (Appointed June 11, 1928)  
George Norman (Elected Aug. 1, 1928)

### COLLECTOR OF TAXES

Charles H. Gifford (Resigned June 9, 1928)  
Edward L. Macomber (Appointed June 13, 1928)  
Frank R. Slocum (Elected Aug. 1, 1928)

### SELECTMEN

Frank R. Slocum	Term expires 1929
John A. Smith	Term expires 1930
George W. Russell	Term expires 1931

### BOARD OF HEALTH

Edward W. Burt, M. D.	Term expires 1929
Charles R. Wood	Term expires 1930
Edward L. Macomber	Term expires 1931

### ASSESSORS

Arthur V. Tripp	Term expires 1929
Irving C. Hammond	Term expires 1930
George Norman	Term expires 1931

#### BOARD OF PUBLIC WELFARE

Samuel A. Boan	Term expires 1929
John I. Gifford	Term expires 1930
Roby C. Burt	Term expires 1931

#### SCHOOL COMMITTEE

Charles R. Tallman	Term expires 1929
Arnold W. Milliken	Term expires 1930
Loren W. Park	Term expires 1931

#### SUPERINTENDENT OF SCHOOLS

Fred H. Baldwin	Milton E. Earle
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#### SINGLE HIGHWAY SURVEYOR

Charles S. Haskell

#### AUDITOR

John Allen

#### FISH COMMISSIONERS

Charles H. Hitt	Term expires 1929
John H. Allen	Term expires 1930
Arthur J. Manchester	Term expires 1931

#### TRUSTEES OF FREE PUBLIC LIBRARY

Ada S. Macomber	Term expires 1929
Isabelle L. Freelove	Term expires 1929
Nason R. Macomber	Term expires 1930
Abram J. Potter	Term expires 1930
Louise A. Feenan	Term expires 1931
Marian B. King	Term expires 1931



### CONSTABLES

Charles H. Hitt

Harry F. Sherman

### LANDING COMMISSIONERS

(Town Treasurer Ex officio)

John I. Gifford

Samuel A. Boan

George W. Russell

Robert A. Gifford

### TREE WARDEN

Christopher Borden, Jr.

### DRAW TENDER OF WESTPORT POINT BRIDGE

Henry S. Palmer

### SUPERINTENDENT OF BEECH GROVE CEMETERY

Thomas W. Lees

### INSPECTOR OF ANIMALS

Norman W. Kirby

Dr. W. W. Kirby

### INSPECTORS OF SLAUGHTER

Frank C. Bly

John C. Partington

### MILK INSPECTOR

Charles R. Wood

### REGISTRARS OF VOTERS

Edward L. Macomber, Town Clerk

Walter A. Brightman

Term expires 1929

Leslie J. Tripp

Term expires 1930

Oscar H. Palmer

Term expires 1931

SURVEYOR OF LUMBER AND MEASURER OF  
WOOD AND BARK

Thomas E. Borden

PUBLIC WEIGHERS

Walter S. Kirby

Leroy A. Petty

Herbert W. Lewis

Harold K. Simmons

William C. T. Lewis

SPECIAL POLICE OFFICERS

William Montigny

Charles L. Johnson

Norman B. Hopkinson

Shirley B. Allen

Jonathan Borden

Philip C. Sherman

Wilfred C. Sherman

John L. Montigny

Frank P. Columbia

FENCE VIEWERS

John C. Partington

Abram J. Potter

Walter W. McCutcheon

FOREST WARDEN

Christopher Borden, Jr.

MOTH SUPERINTENDENT

Christopher Borden, Jr.

SEALER OF WEIGHTS AND MEASURES

Walter F. King

TOWN FARM — RENTED TO

David A. King

LIBRARIAN OF FREE PUBLIC LIBRARY

Annie R. Howland

JANITOR OF TOWN HALL

Annie R. Howland

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The Free Public Library is open as follows: Every Saturday in the year from 3 to 5 and 7 to 9 P. M. for exchange of books.



# TOWN CLERK'S REPORT

## Births

REGISTERED IN WESTPORT FOR 1928

Date of birth	Name of Child	Name of Parents (Maiden Name of Mother)
Jan. 3	Doris Annette Paradis	Joseph and Yvonne Boucher
4	—Metivier	Alfred O. and Florence A. Leonard
6	Vandy Pietrzyk	Stanley J. and Mary Rougla
20	Barbara Lucy Judson	Ezra T. and Ruth Lake
Feb. 4	Russell Leonard Cowling	Henry L. and Mildred L. Russell
6	George Piva	Manuel C. and Mary Ann Cambra
9	Irene Borges	Marion and Mary I. Perry
27	Francis Joseph Powers, Jr.	Francis J. and Dorothy Jordon
Mar. 15	—Rose	Clement and Lucy Sisson
16	Stillborn	
29	Edward T. Earle	Milton E. and Katherine Trafford
Apr. 2	Maria da Conceicao Antunes	Jose and Maria Jose Roza
8	Carleton Ellsworth Lake	Elmer E. and Sarah Jennings
10	Antone Chaves	William and Mary Rees
14	Amelda St. Onge	Alphonse and Celina Ouellette
23	Mildred Manchester	George D. and Olive L. Davoll
26	Russell Thomas Hart	George and Doris Allen
28	M. Blanche Theresa Desrosier	Pierre and Elsie Martin
May 3	Leonard Francis DeAndrade	Manuel, Jr. and Sophia Perry
	Joseph Albert DeAndrade	
6	—Sylvia	Manuel and Helena Sylvia
8	Lucy May Ouellette	Joseph E. and Annie E. Pierce
11	Doris Lizotte	Napoleon and Anna Remy
16	Jerome Bouchard	Leo and Laurette Desmarais
22	John F. MacDonald	John F. and Nora Hurley
27	Carolyn L. Vieira	Frank G. and Carolyn L. Gomes
June 3	Lawrence Allen Medeiros	Manuel Joseph and Blanche Reed
3	Raymond John Rodrigues	Marion and Margaret Marshall
3	John Pimental Raposa	Joseph P. and Mary Bothelo
3	Carlton Castino Lewis, Jr.	Carlton C. and Alice M. Macomber
11	Lucinda Perry	Antone G. and Mary Domingo
11	Virginia Ruth Crapo	Orin G. and Esther L. Babcock
17	Carlton Bolton	James and Lucy Platt

	21	Marie Jeanne Rita Pelletier	Pierre E and Alma Cote
	22	Louise A. Healy	William F. and Louise Whittle
July	2	George W. Pettey	Leroy and Annie Donald
	7	Charles Edward Carter	Charles E. and Clarinda G. Chace
	9	Leonard Franklin White	Webster W. and Lottie Pace
	14	Patricia Alice Mosher	Henry A. and Fannie Marinoff
	15	Betty Irene Malonson	Eugene Raymond and Mercy Malonson
	23	Betty Shaw Preece	Frederick S. and Eleanor V. Merson
	25	Robert Joseph Ouellette	Louis J. and Marie L. Masse
	28	Gabriella Rodrigues	Gabriel and Mary Carvalho
	30	Charles Albert Costa	John P. Jr. and Emily C. Vieira
	30	Hilda May Silva	Benjamin and Anna Perry
Aug.	5	Ellen Jackson	William and Elizabeth Ratcliffe
	14	Stillborn	
	19	Raymond Eldon Manchester	Arthur Jr. and Elsie Tripp
	29	Theresa Morally	Samuel and Marie Anne Chouinard
Sept.	3	Ernest Linwood Sherman	Melville L. and Mary Borden Reed
	4	Dolores Miranda	Manuel and Maria do Rozario
	7	Dorothy Azevedo	John P. and Mary Vieira
	13	Illegitimate	
	25	Rene O. Gagne	Arthur and Delia Blair
	26	Elizabeth Lorraine Hogan	John W. and Elizabeth Boyds
	27	—Murphy	Frank and Clara B. Brightman
	30	Muriel Phyllis Palmer	Valentine S. and Nellie M. Goodall
Oct.	7	Henry F. Souza	Antone R. and Roseanna Hebert
	12	Alethea Mae Tripp	Frederick L. and Freda S. Goodell
		Ethelyn Elizabeth Tripp	
	26	Grace Florence Jones	Clarence H. and Margaret H. Brady
	28	Ernest Henry Tripp	Willis L. and Helen E. Wall
	31	Zaida Potter	Edwin L. Jr. and Blanche Z. Poirier
Nov.	3	Evelyn Christopher	Ethelbert and Angeline Wolstenholm
	10	Muriel P. Russell	Charles and Agnes P. Boulds
	17	George Brayton Lawton	Arthur L. and Ruth A. Brayton
	17	Olive Madore	Pierre A. and Eva Robidoux
	28	Philip A. Guilmette	Alphonse and Sarah Reed
	28	Manuel Thomas Cabral	Ernest and Lucy Medeiros
Dec.	10	Raymond Borges Medeiros	John A. and Virginia Medeiros
	17	Henri Gilbert Roy	Philippe and Georgianna Jusseume
	17	Jean Frances Hitt	Charles H. and Lily Cowling
	18	Emily Wilks	Harold and Amelia Ratcliffe
	20	Germaine B. Bouchard	Louis and Dorilda Bernier
	31	Arline May Wordell	Harold O. and Doris E. Macomber

In compliance with Section 15, Chapter 46, of the General Laws, notice is hereby given that the Town Clerk will furnish to parents, householders, physicians and midwives, who apply therefor, blanks for the return of births.

## Deaths

### REGISTERED IN WESTPORT FOR 1928

Date 1928	Name of Deceased	Age		
		Y.	M.	D.
Jan. 9	Mary Garceau	63	0	0
10	Gordon T. Manchester	—	5	16
12	Raymond Metivier	—	—	8
17	Louis Gagnon	72	—	—
17	Ella R. Gifford	75	—	27
19	Sarah J. Peckham	54	6	23
29	Mary E. Gifford	63	7	23
Feb. 1	Amanda M. Earle	88	9	10
8	Joseph H. Pinault	—	1	17
12	Harry Lane Potter	59	3	13
14	Rita M. Minkema	6	9	8
16	Abraham Lipsky	57	—	—
17	Marcel Lizotte	10	11	0
23	William Sumler	69	1	20
Mar. 9	Miriam Lois Cornell	—	3	25
12	Benvinda Bernardo	—	7	12
16	Stillborn			
31	William H. Cowen	49	5	13
Apr. 13	Ida M. Macomber	72	3	12
24	Grace E. Cornell	27	—	—
May 1	Elizabeth DeMarco	—	6	17
2	Waldo Reed	77	11	0
3	Leonard Francis DeAndrade	—	—	1/24
3	Joseph Albert DeAndrade	—	—	1/4



	9	—————	Sylvia	—	—	3
	10		James K. Lake	50	9	14
	13		Unidentified Infant	about three weeks		
	22		Caroline A. Hicks	74	10	1
June	4		Anna S. Cabral	11	2	8
	4		William E. Cobb	40	10	27
	21		George Smith	75	4	27
	23		William J. Thatcher	37	4	20
	26		Omer Gagne	8	11	0
July	5		Margaret A. Gibbons	39	—	—
	12		George L. Reed	61	7	2
	15		James A. Aspden	36	3	15
	20		Catherine Shea	73	—	—
Aug.	14		William H. Mosher	76	1	14
	14		Stillborn			
	17		Ella F. Taber	73	5	13
	18		Emma Maltais	75	—	—
	23		Robert J. Holmes	87	5	11
	23		Stillborn			
	27		Emily F. Grinnell	78	5	14
	28		Opal Plante	83	—	1
	30		Harry M. Manchester	21	10	26
Sept.	8		James Bullough Kerr	56	—	—
	8		Ella M. Kirby	59	5	11
	13		William Robinson	56	10	25
	25		Charles H. Mullen	71	—	—
	30		Rosanna Hebert	57	7	0
Oct.	28		Alice E. Russell	65	11	20
Nov.	2		Eliza M. Macomber	90	—	—
	10		Catherine Chandonnet	59	—	—
	16		Sarah P. Simmons	66	1	8
	17		David Sanford	91	4	3

Dec.	2	Theophile Roy	51	—	—
	10	Eldorus E. Weston	64	10	29
	14	Arzilie Labossiere	86	—	—
	29	George E. B. Wood	78	5	8

## Marriages

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### REGISTERED IN WESTPORT FOR 1928

- Jan. 20. At Westport, Lester C. Whalon and Beatrice M. Pierce both of Westport by George H. Young, Pastor.
- Feb. 17. At Stonington, Conn., Harry E. Lawton of New Bedford and Margaret A. Borden of Westport, by Byron U. Hatfield, Clergyman.
- Feb. 20. At Fall River, Edwin L. DeMello and Evangeline Amarel both of Westport by Rev. M. S. Travassos, R. C. Priest.
- Feb. 20. At New Bedford, Stanley Posiviata of New Bedford and Wladislawa Gwozdz of Westport, by Rev. Andrew S. P. Baj, Priest.
- Feb. 20. At Fall River, Albano Simoes Correia of Brooklyn, N. Y. and Maria Guimaraes of Westport, by Rev. M. S. Travassos, R. C. Priest.
- Feb. 20. At Fall River, Orient A. Lavoie of Westport and Rosalma Tardiff of Fall River, by George Poirier, Priest.
- May 7. At Westport, Norman Bazinet of Fall River and Alice Deschene of Westport by Rev. Antonio Carmo, R. C. Priest.
- May 26. At Dartmouth, Albert L. Belliveau of Hartford, Conn., and Flora Hebert of Westport, by Philias Jalbert, Priest.
- June 6. At Fall River, Roland A. Hebert of Westport and Ruth G. Bradley of Fall River, by Henry Arnold, Minister of the Gospel.



- June 9. At Somerset, Edward C. Sherman of Westport and Florence A. Sprague, of Somerset, by William C. Hartnett, Minister.
- June 11. At Fall River, John A. Santos and Emily Costa both of Westport by Rev. Antonio Carmo, R. C. Priest.
- June 11. At Fall River, Manuel Raposa, Jr. of Westport and Rosalma Cabral of Fall River, by M. A. Silva, Priest.
- June 12. At Dartmouth, Alfred Beaupre of New York, N. Y. and Irene B. Menard of Westport, by Philias Jalbert, Priest.
- June 23. At Fall River, Arthur Talbot of New Bedford and Grace Evelyn Price of Westport, by A. D. Parks, Minister of the Gospel.
- June 23. At Westport, Warren A. Case and Ruth S. Ratner, both of Westport, by Richard L. Bailey, Clergyman.
- June 25. At Dartmouth, Ulric Levesque, Jr. of Swansea and Annie Rusin of Westport by Philias Jalbert, Priest.
- June 26. At Westport, Leo Samson and Esther S. Wood both of Westport, by Edward L. Macomber, Town Clerk and Justice of the Peace.
- June 28. At Newport, R. I., Harold Barker Bradley of Newport, R. I. and Cora Vivien Sanford of Westport by John Howard Deming, Minister of the Gospel.
- July 2. At Fall River, Carlo Chaves of Westport and Carrie Morengo of Fall River, by M. S. Travassos, R. C. Priest.
- July 19. At Westport, Joseph Perry and Esther Fernandes both of Westport by Edward L. Macomber, Town Clerk and Justice of the Peace.
- July 21. At Westport, William P. McCracken and Margaret S. McCracken, both of Brookline, Mass., by William L. Clark, Priest.
- July 29. At Westport, Norman Lee Christenson and Mary Emma Geary, both of Brookline, by William L. Clark, Priest.

- Aug. 16. At New Bedford, Benjamin Clifton Miller of Westport and Doris Janet Cunningham of New Bedford, by Nelson D. Gifford, Jr., Clergyman.
- Aug. 20. At Westport, Samuel E. Murray of East Providence, R. I. and Alice Rothwell of Fall River, by Rev. R. L. Bailey, Clergyman.
- Sept. 1. At Westport, George E. Nickerson and Ann Ruth Mortenson both of Westport, by Richard L. Bailey, Clergyman.
- Sept. 2. At Westport, John H. Wilbur, Jr. of Westport and Charlotte L. Knowlton of Dartmouth, by Edward L. Macomber, Town Clerk and Justice of the Peace.
- Sept. 15. At Westport, Clarence A. Whalon of Westport and Helen R. Ward of Fall River, by R. L. Bailey, Clergyman.
- Sept. 15. At New Bedford, Thomas E. Baron and Daisy E. Wood both of Westport by Henry B. Williams, Clergyman.
- Sept. 17. At Fall River, John V. Carvalho of Fall River and Mary da Silva Cabral of Westport by Arthur C. daReis, Priest.
- Sept. 26. At Fall River, Manuel Carreiro of Westport and Maria Dorothy Luiz de Mello of Fall River, by Rev. John F. Ferraz, Priest.
- Oct. 1. At Fall River, Alfred Oliver of Westport and Mary A. Carreiro of Fall River, by Arthur C. daReis, Priest.
- Oct. 11. At Dartmouth, George Gingras of Fall River and Estelle E. Robin of Westport, by Philias Jalbert, Priest.
- Oct. 14. At Fall River, Edward W. Haskell and Agnes W. Hancock both of Westport by Henry Arnold, Minister of the Gospel.
- Oct. 27. At New Bedford, Harold B. Whalon and Harriet M. Souza both of Westport by Frank E. Ramsdell, Minister of the Gospel.

- Oct. 27. At Dartmouth, Peter Poirier of Fall River and Eva Lawton of Westport by Philias Jalbert, Priest.
- Nov. 3. At Cumberland, R. I., Henry Grover Mulligan and Priscilla Sophia Hitt both of Westport, by Horatio H. Crawford, Minister of the Gospel.
- Nov. 8. At Westport, Eric C. Nickerson and Rose A. Wood, both of Westport by Edward L. Macomber, Town Clerk and Justice of the Peace.
- Nov. 10. At Dartmouth, Antone Moura and Nellie DeAndrade both of Westport by Philias Jalbert, Priest.
- Nov. 13. At Cumberland, R. I., Chester Arnold Gifford and Theresa Frances Macomber, by Kenneth B. Wallace, Minister of the Gospel.
- Nov. 18. At Fall River, Joseph Witengier of Fall River, and Alice Lekom of Westport, by Rev. Isidore Piduch O. M. C., Priest.
- Nov. 20. At New Bedford, Alfred L. Hopkinson and H. Phyllis Chace, both of Westport, by Charles S. Thurber, Clergyman.
- Nov. 29. At Fall River, Christopher H. Hill of Westport and Valentine E. Dubuque, of Fall River, by William B. Sharp, Minister.
- Nov. 29. At Westport, Edward F. Case and Dorothy H. Davenport both of Westport, by Edward L. Macomber, Town Clerk and Justice of the Peace.
- Dec. 25. At Fall River, Joseph Grimes of Fall River and Eva Caron, of Westport, by William E. Handy, Minister.
- Dec. 25. At Westport, Mark L. Gilbert, Jr. of Tisbury, Mass., and Marion L. Caldwell of Westport, by George H. Young, Minister.
- Dec. 31. At Westport, Richard Hearn and Mildred C. Medeiros of Westport, by Edward L. Macomber, Town Clerk and Justice of the Peace.

## Licenses

Hunting, Trapping and Lobster Licenses were issued as follows during the year 1928:

Resident Citizen's Sporting Licenses	207
Resident Citizen's Trapping Licenses	19
Non-Resident Citizen's Sporting Licenses	9
Non-Resident Citizen's Trapping Licenses	3
Alien Sporting Licenses	1
Minor Trapper's Licenses	9
Duplicate Licenses	4
Resident Citizen's Lobster Licenses	23

## DOGS LICENSED

From Dec. 1, 1927 to Nov. 30, 1928

Total number of licenses issued	587
454 Males @ \$2.00	\$908.00
110 Females @ \$5.00	550.00
21 Spayed females @ \$2.00	42.00
2 Breeder's Licenses @ \$25.00	50.00
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Total	\$1,550.00
Clerk's Fees	117.40
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Amount paid County Treasurer	\$1,432.60
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Respectfully Submitted,

EDWARD L. MACOMBER,

Town Clerk.



## Landing Commissioners Report

This Board organized in March, 1928, With John I. Gifford, Chairman and George W. Russell, Clerk. The Treasurer report will show the receipts and payments during the past year.

JOHN I. GIFFORD,  
GEORGE W. RUSSELL,  
ROBERT A. GIFFORD,  
SAMUEL A. BOAN,

Landing Commissioners of Westport.

## Report of Sealer of Weights and Measures

Adjusted N. S. Con. Sealed

Platform scales over 5000 lbs.				3
Platform scales under 5000 lbs.				30
Counter scales under 100 lbs.				19
Beam scales over 100 lbs.				10
Spring scales over 100 lbs.	1	1		11
Spring scales under 100 lbs.	15		1	48
Computing scales under 100 lbs.	3			21
Weights	7			179
Oil Bottles				116
Liquid measures				143
Dry measures				14

Gasoline pumps		72
Oil pumps		20
Kerosene pumps	3	13
Stops	199	357
Yard measures		3
Molasses devices		2
Fees collected for sealing		\$92.75

Respectfully submitted,

WALTER F. KING,

Sealer of Weights and Measures.

## Report of Selectmen

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The Board of Selectmen respectfully submit the following report from their records of the past year. The Board organized March 12, 1928 with George W. Russell, Chairman and John A. Smith, Clerk.

### APPOINTMENTS

Were made as follows, viz:

Sealer of Weights and Measures, Walter F. King; Registrar of voters for three years; Oscar Palmer; Inspector of Animals, Dr. William W. Kirby and Norman W. Kirby; Chief of Fire Department, Irving C. Hammond; Forest Warden, Christopher Borden; Moth Inspector, Christopher Borden; Collector and Treasurer Pro Tem, Edward L. Macomber; Special Police Officers, William Montigny, Jonathan Borden, Shirley B. Allen, Philip C. Sherman, Charles L. Johnson, Norman B. Hopkinson, Frank P. Columbia, Joseph Cieto and George A. Robbins; Public Weighers, Walter Kirby, Leroy Pettey, Harold K. Simmons, William C. T. Lewis and Herbert W. Lewis; Fence Viewers, A. J. Potter, John C. Partington and Walter McCutcheon:

### AUCTIONEER'S LICENSES

Were granted to John F. MacDonald, Arthur M. Reed, and Frank R. Slocum.

#### AUTOMOBILE DEALER'S LICENSES

Were granted to John H. Davis, Rene Routhier, Carlton D. Macomber, Westport Motor Sales, Herbert L. Hathaway, Gifford & Hammond and Walsh Motor Sales, Inc.

#### SUNDAY LICENSES

Licenses for the sale of Ice Cream, Confectionery, Soda Water and Fruit on the Lord's Day. Forty-four were granted.

#### COMMON VICTUALLER'S LICENSES

Sixteen were granted.

#### JUNK COLLECTOR'S LICENSES

Were granted to Reuben Cohen, Harold Lipman, Isaac Lipman, Israel Mendel, Mendel Horn and Simon Rachlin.

#### HAWKER'S AND PEDLER'S LICENSES

Were granted to Manuel E. Borges, Antone Travis, Barney Golden, John M. Isidoro, Oliver P. Head, James C. Gorton, Mary Arruda, Everett N. Coggeshall and Samuel J. Tripp.

#### SLAUGHTER HOUSE LICENSES

Were granted Charles R. Wood, Isaac Tripp, Wilfred Dumaine and John F. MacDonald.

#### STATE AID

On December 31, 1928, there were two persons drawing State Aid, namely one widow and an invalid pensioner.



## BONDS

During the year the Board has approved the following bonds, viz: Edward L. Macomber, Town Clerk \$1,000.00; Frank R. Slocum, Collector, \$32,500.00; George Norman, Treasurer, \$32,500.00.

## LIST OF JURORS

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Name	Occupation	Residence
Allen, William M.	Florist	Westport
Borden, Christopher, Jr.	Farmer	No. Westport
Boudreau, Wilfred	Painter	Westport Factory
Brightman, Charles A.	Clerk	Central Village
Brightman, Henry W.	Chauffeur	No. Westport
Connor, Charles M.	Mariner	Westport Point
Cook, George G.	Caretaker	Acoaxet
Costa, John, Jr.	Farmer	Central Village
Cunningham, John F.	Sexton	Westport
Davis, Leslie B.	Farmer	No. Westport
Elwell, William L.	Fisherman	Acoaxet
Emery, Truman C.	Electrician	No. Westport
Field, Joseph S.	Fisherman	Acoaxet
Gifford, Charles F., 3rd	Laborer	Westport Factory
Gifford, Nathaniel T.	Farmer	Westport
Gifford, Robert A.	Foreman	So. Westport
Hall, Israel M.	Clerk	No. Westport
Hicks, Norman G.	Electrician	Central Village
Kent, George E.	Foreman	Westport
King, Herbert A.	Carpenter	No. Westport
Lawton, Allison E.	Farmer	No. Westport
Lawton, Arthur L.	Carpenter	Westport Point
Manchester, Elmer B.	Carpenter	So. Westport
Manchester, Walter G.	Farmer	Acoaxet
Meador, Daniel E.	Farmer	No. Westport
Murphy, Frank	Carpenter	Central Village
Pettey, Arthur E.	Poultryman	Westport
Pettey, Harry I.	Poultryman	No. Westport
Picard, Thomas J.	Carpenter	No. Westport
Pierce, Jesse F.	Farmer	So. Westport
Potter, Edwin L., Jr.	Farmer	Westport Factory
Roberts, Charles H.	Laborer	No. Westport
Sanford, Carlton L.	Carpenter	

Sherman, Philip C.	Repairman	Westport
Sherman, Wilfred C.	Clerk	Westport
Smith, D. Stuart	Farmer	So. Westport
Tallman, Charles R.	Retired	Westport
Tripp, Elton R.	Chauffeur	Westport
Tripp, Frederick L.	Carpenter	Westport
Waite, Norman A.	Farmer	So. Westport
Wing, Cecil O.	Farmer	So. Westport
Wood, Charles R.	Farmer	Central Village
Wood, Eldridge E.	Carpenter	Westport
Wood, Milton E.	Farmer	No. Westport

GEORGE W. RUSSELL,  
JOHN A. SMITH,  
FRANK R. SLOCUM,

Selectmen of Westport.

#### **LIST OF JURORS DRAWN DURING THE PAST YEAR**

Buckley Hamer, Norman B. Hopkinson, James F. Tripp, 3rd, Othniel T. Borden, Robert F. Pettey, Elton R. Whalon, Carlton B. Wing, Archer C. Tripp, George G. Cook, George E. Kent, Elmer B. Manchester.

## Selectmen's Recommendations

We would recommend that the following appropriations be made for the expenses of the coming year.

General Government	\$13,500.00
Protection of Life and Property	6,500.00
Health and Sanitation	5,000.00
Highways and Bridges	20,000.00
Tar	20,000.00
Charities	11,000.00
Education	80,000.00
Out of Town Vocational and Continuation Schools	1,800.00
Household Arts	3,000.00
Agricultural Department	3,000.00
Adult Alien Education	300.00
Notes	28,700.00
Interest	14,000.00
Unclassified Bills	600.00
Overdrafts 1928 (to be transferred from Revenue)	
Soldiers' Benefits	1,500.00

For Statement of Indebtedness of the Town and other financial statistics, see report of Auditor.

GEORGE W. RUSSELL,

JOHN A. SMITH,

FRANK R. SLOCUM,

Board of Selectmen.

December 31, 1928.



## Report of Board of Government

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### BEECH GROVE CEMETERY

The undersigned respectfully submit the following report, as required by Article 1 of the By-Laws. Edward L. Macomber was authorized to sell lots in said Cemetery and write deeds for the same. There are now for sale seventeen lots at \$75.00 each.

A new section easterly from the old part has been cleared as directed by vote of the town and twelve of the lots now ready for sale are located in this part of the cemetery. One lot was sold during the past year.

GEORGE W. RUSSELL,

JOHN A. SMITH,

FRANK R. SLOCUM,

Board of Government of Beech  
Grove Cemetery.

December 31, 1928.

## ASSESSORS' REPORT

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The Board of Assessors respectfully submit the following report for the year ending December 31, 1928. Organized with George Norman, Chairman and Arthur V. Tripp, Secretary.

### STATEMENT OF TAXATION

Total amount of appropriations		\$246,238.40
Transferred by vote of Town	\$8,250.49	
Borrowed by vote of Town	13,050.00	
State Tax		7,480.00
Auditing	822.03	
State Highway Tax	4,670.00	
County Tax	7,527.13	
Overlay	2,617.85	
Total	\$21,300.49	\$269,355.41

### ESTIMATED RECEIPTS

Income Tax	\$16,944.43
Corporation tax	3,500.00
Bank tax	500.00
Licenses	1,134.00
Rent for Condemned Land	306.24
Protection of persons and property	968.60
Charities	1,040.77
Schools	2,998.92
Interest on deposit	630.58

Interest on taxes and assessments	898.32	
Interest on all other	280.00	
Total estimated receipts	\$29,654.32	
Total deductions		\$50,954.81
Net amount raised by taxation on polls and property		\$218,400.60
Number of polls, 1252 @ \$2.00		2,504.00
Total valuation, \$6,349,900—tax rate \$34.00.		
Property tax		215,896.60
Total amount of all taxes listed in the Collector's Commitment List		218,400.60

#### STATISTICS

Assessed valuation, April 1, 1928	\$6,349,900.00
Value of real estate, April 1, 1928, buildings	3,294,750.00
Value of real estate, April 1, 1928, land	2,290,325.00
Total amount of real estate	5,585,075.00
Amount of personal estate, April 1, 1928	764,825.00
Number of polls assessed, April 1, 1928	1252
Number of horses assessed, April 1, 1928	406
Number of cows assessed, April 1, 1928	1974
Number of sheep assessed, April 1, 1928	12
Number of neat cattle assessed, April 1, 1928	107
Number of swine assessed, April 1, 1928	307
Number of fowl assessed, April 1, 1928	26,825
Number of dwellings assessed, April 1, 1928	1473
Number of acres of land assessed, April 1, 1928	30,495
Number of residents taxed on property	1335
Number of non-residents taxed on property	1181
Number of persons paying poll tax only	299
Total number of tax payers	2815
Value of real estate taxed to residents	\$2,893,000.00

Value of real estate taxed to non-residents	2,692,075.00
Value of personal property to residents	417,825.00
Value of personal property to non-residents	347,000.00
Number of persons liable to military duty	511
Number of dogs returned	721

GEORGE NORMAN,  
ARTHUR V. TRIPP,  
IRVING C. HAMMOND,

Assessors of Westport.



## Report of the Board of Health

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The undersigned respectfully submit the following report for the year ending December 31, 1928.

The Board organized with Dr. E. W. Burt, chairman, and Edward L. Macomber, Secretary.

Charles R. Wood was appointed Milk Inspector and Frank C. Bly and John C. Partington were appointed Inspectors of Slaughtering. 47 Burial permits were issued.

The following contagious diseases were reported; Chicken pox 17; Measles 8; Ophthalmia Neonatorum 1; Scarlet Fever 13; Whooping Cough 1; Cerebro-Spinal Meningitis 1; Pulmonary Tuberculosis 1; Dog Bite 4.

Respectfully submitted,

E. W. BURT, M. D.,

CHARLES R. WOOD,

EDWARD L. MACOMBER,

Board of Health.

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## District Nurse's Report for the Year 1928

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Visits on Prenatal cases	157
Visits for Babies under 1 year	674
Visits for Pre-school children	676
Tuberculosis Visits	78
Nursing care and visits to patients	825
	<hr/>
	2410 Total Visits

The number of general and welfare cases that are carried differ from time to time according to their various needs. Babies after birth are carried as welfare cases and are weighed every month until two years of age and seem in good condition, after which they are carried as pre-school children.

From time to time defects are noted and parents are advised as to the need of correction.

Prenatal cases may have a visit from the nurse each month or more often if necessary. The prospective mother in addition receives each month, letters from the State Department of Public Health regarding personal care to self and baby. This service enables the mother to receive the best advice the medical profession can offer.

All Metropolitan and John Hancock Policy Holders may have nursing service at the Insurance Company's expense. The sources of the calls vary, a small percentage come through regular channels as family and Insurance Agents. Policy holders very quickly avail themselves of the privilege open to them. The majority of cases are obtained through the contact made by the nurse with the home as in welfare work.

Respectfully submitted,

SYBIL L. MERCER.

## Report of Westport Fire Department

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Respectfully submit the following report of the Westport Fire Department. This department was organized March 14, 1928.

The personnel consists of a Chief, a First Asst. Engineer, a Second Asst. Engineer, a Deputy Chief, one Captain, one Lieutenant and eighteen men, all serving entirely without compensation.

From March 14, 1928 to Dec. 31, 1928 the department has answered thirty-seven calls classified as follows:—

Buildings	14
Chimneys	6
Grass	5
Brush	3
Automobiles	3
Cotton	1
False Alarm	1
Miscellaneous	4

The miscellaneous fires being a steam shovel, a trolley car, an electric light pole, etc.

Lack of water has been a serious handicap in several instances and I respectfully recommend that each property owner and each tenant determine where the nearest available water is, near his home, and find the best way to get to it, and if no natural water supply is at hand that a cistern be dug and connected to the conductor pipes, as even a small cistern is much more effective than a well.

It is also respectfully recommended that all chimneys be cleaned at least once a year. There are several chemical preparations on the market by which a chimney can be cleaned thoroughly for fifty cents, and all danger of fire is thereby eliminated.

Respectfully submitted,

IRVING C. HAMMOND,

Fire Chief.



# Proposed By Laws for Westport

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## ARTICLE I.

Section 1. The annual meeting for the election of officers and the determination of such matters as shall properly be placed upon the official ballot shall be held on the second Monday of March in the several precincts.

Section 2. The annual meeting for the consideration of all matters not covered by Section I shall be held in the town hall on the day following the second Monday in March.

Section 3. Notice of every town meeting shall be given by posting an attested copy of the warrant calling the same in as many public places in the town as the Selectmen may direct not less than seven days before said meeting; and return of the officer, stating the manner of the notice, shall be indorsed on the warrant.

Section 4. Special town meetings for the election of town officers shall be held in the several precincts.

Section 5. The polls at all town elections shall be opened not later than 6:00 a. m. and shall close not earlier than 2:00 p. m.

## ARTICLE II.

### Procedure at Town Meetings.

Section 1. The procedure at Town Meetings shall be governed by the rules of practice contained in Cushing's Manual of Parliamentary Practice, except as modified by law or by these by-laws.

Section 2. When a question is under debate no motion shall be entertained except to fix a time to which an adjournment may be made; or motions to lay on the table, for the Previous Question, to postpone, to commit, to amend, or to postpone indefinitely; which several motions shall have precedence in the order in which they are herein named.

Section 3. All articles in the warrant shall be taken up in the order of their arrangement, unless otherwise ordered by a two-thirds vote.

Section 4. A motion, if required by the Moderator, shall be reduced to writing before being submitted to the meeting.

Section 5. On proposed amendments involving sums of money, the largest amount shall be put to the question first, and an affirmative vote thereon shall be a negative vote on any smaller amount.

Section 6. No motion to adjourn without day shall be in order until all articles in the warrant have been acted upon.

Section 7. If an article in the warrant is before the meeting and before any motion is offered in relation thereto it is moved "to pass over the article" no other motion shall be in order until action is taken thereon, and an affirmative vote shall preclude further action unless the vote is reconsidered.

Section 8. No vote shall be reconsidered unless ordered by a two-thirds vote.

### ARTICLE III.

#### Finance Committee.

Section 1. The moderator elected at the annual town meeting shall seasonably appoint a finance committee of five voters, a majority of whom shall not be an officer or a

member of any board of the town, and who shall hold office until their successors are appointed. The committee if it deems advisable may appoint not more than four additional members and may fill any vacancies.

Section 2. Whenever the warrant for any town meeting contains an article or articles under which an appropriation or expenditure of money or the disposal of any property of the town may be made, the finance committee shall consider said articles after giving one or more public hearings thereon and shall report its recommendations to the town meeting.

#### ARTICLE IV.

##### Legal Affairs.

Section 1. The board of selectmen shall have authority to prosecute, defend and compromise all litigation to which the Town is a party, and to appoint an attorney-at-law as Town Counsel. The Town counsel shall draft all bonds, deeds, leases, obligations, conveyances and other legal instruments, and do every professional act which may be required by him, by vote of the Town or any board of Town officers.

Section 2. Whenever it shall be necessary to execute any deed conveying land, or any other instrument required to carry into effect any vote of the Town, the same shall be executed by the treasurer in behalf of the Town, unless otherwise provided by law or by vote of the Town.

#### ARTICLE V.

##### Town Contracts.

Section 1. No officer or board of the Town shall make any contract on behalf of the Town in which such officer

or any member of such board is directly or indirectly financially interested, except when authorized in writing by the selectmen, and said writing shall be entered upon their records.

Section 2. No Town officer or board of Town officers having the power or authority to appoint any Town officer or agent shall appoint himself or any member of such board to any salaried office or position, but this shall not prohibit any Town officer from being chairman or clerk of the board of which he may be a member.

Section 3. No personal property of the Town shall be sold by any officer or board unless by vote of the Town, except as herein provided: (a) if its initial cost or value was five hundred dollars or less, it may be sold by the joint authorization shall, in each case, (a) be in writing, (b) certify that finance committee; (b) if two hundred dollars or less, by the authorization of the board of selectmen; such authorization shall, in each case, (a) be in writing, (b) certify that the proposed selling price is fair, and (c) be filed with the Town Accountant.

## ARTICLE VI.

### Town Reports.

Section 1. In addition to the annual report of the selectmen and school committee as required by law, there shall be included the report of the treasurer who shall set forth a statement of all moneys received and expended with schedules of all funds in the treasury; a report of the collector who shall set forth a detailed statement of uncollected taxes, of all receipts from the various sources of revenue, and of all sums paid to the Town treasurer; a report by the assessors, Town clerk, Board of Public Welfare, Board of Government, Commissioners of Public and Town



Landings, Board of Health, Trustees of Public Library and Public Accountant, and such other officers as the Selectmen may determine.

Section 2. All town officers receiving fees by virtue of their office shall report to the selectmen the amount thereof on or before February first for the preceding calendar year, and the same shall be included in the annual report.

## ARTICLE VII.

### Ways.

Section 1. No person shall throw, place, or cause to be thrown or placed upon any street or sidewalk in the Town, any dirt, ashes, stones, hoops, boards or other wood with nails, projecting therefrom, shavings, sawdust, manure, nails, spikes, screws, glass, tin cans, filth, rubbish or any noxious or refuse liquid or solid matter or substance.

Section 2. No person shall tie a horse or other animal to any tree, nor to any structure protecting such tree, in the public streets of the Town, nor shall any person suffer any horse or grazing beasts or swine to run at large in the Town or feed within the limits of any highway, either with or without a keeper.

Section 3. No person except officers of the Town in the lawful performance of their duties, and those acting under their order, shall obstruct any sidewalk or street or any part thereof, or break or dig the ground of the same, without first obtaining a written permit from the selectmen therefor. Every person receiving such permit shall execute a written agreement to indemnify and save harmless the Town against all loss, damage or cost suffered or claimed on account of the existence of such obstruction or excavation, and shall leave the street or way at the com-

pletion of the work in as good condition as the same was before the work was commenced.

Section 4. No person shall loaf or loiter upon any public way after having been requested by a constable or police officer to move.

#### ARTICLE VIII.

##### Junk Dealers.

Section 1. No person shall be a collector of or a dealer in junk, old metals, or second-hand articles, or a keeper of a shop for the purchase, sale or barter of junk, old metals, or second-hand articles, unless licensed therefor by the Selectmen. The Board of Selectmen shall receive at least five dollars for each license so granted.

#### ARTICLE IX.

##### Penalties.

Section 1. Any person who shall violate any of the provisions of these by-laws, as set forth in Articles VII and VIII shall be subject to a penalty of not more than \$20.00 for each offense, except as otherwise provided by law, and all such money so collected shall be paid into the treasury of the Town.

#### ARTICLE X.

Section 1. All by-laws in force, except the by-laws for the Government of Public and Town Landings, approved in June, 1848 and on June 28, 1889, are hereby repealed.

## Board of Public Welfare

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The Board of Public Welfare submits the following report for the year ending December 31, 1928.

Number of families aided	25
Number of adults aided	44
Number of children aided	78
Number of hospital cases aided	8
Number of Westport families aided in:	
Fall River, New Bedford, Dartmouth, State	8
Number of burials	2
Number of persons in Infirmary	8
Number of persons admitted to Infirmary	1
Number of Mothers' Aid cases	1

### INVENTORY OF TOWN PROPERTY

December 31, 1928

Town Farm	\$3,000.00
Wood Lot	600.00
Pine Island	100.00
Furniture	500.00
Hay and Grain	261.00

The work of this department is increasing both in quantity and in the kinds of services performed. It is the constant aim of this department to spend the funds appropriated wisely and economically. By carefully investigating all cases that apply for aid it has been possible to collect from other cities and towns substantial reimbursements.

This year \$1,166.94 has been paid to Revenue. A legal settlement is gained by five years' continuous residence in a city or town after reaching the age of 21 years without receiving assistance from the public. A settlement is lost by five years' continuous absence.

Besides furnishing aid to those in need, this department does considerable social work. This work consists of many things not strictly the duty of the Board with no paid social worker, such as, procuring employment, placing children in proper homes, collecting and distributing clothing, prosecuting heads of families for non-support, advising dependent families, and other services of a like nature.

In order to avoid complications, it is the rule of the Board that applications for aid must be made by those requiring it, and not by neighbors or other interested persons.

JOHN I. GIFFORD, Chairman,

SAMUEL A. BOAN,

(MRS.) ROBY C. BURT, Secretary.



## Report of the Trustees Free Public Library

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The Trustees of the Free Public Library respectfully submit the following report for the year ending December 31, 1928:

The Trustees met and organized as follows: Chairman, Nason R. Macomber; Secretary, Ada S. Macomber; Librarian, Annie R. Howland; Assistant Librarian, Louise A. Feenan.

In October Mrs. Macomber resigned as secretary and Mrs. Feenan was elected to that office.

Our request for an addition to be built on the north side of the library room was not granted but instead the room formerly used as the town treasurer's office was turned over to the library and a town appropriation for the purpose was used to fit it for a children's room. We hope soon to have it attractively furnished and dedicated to the use of the boys and girls of Westport.

The State Library Department has offered a gift of furniture for the children's room. This is only one more instance of interest and helpful service which they have always been ready to give to our library. We wish to express our thanks for their assistance.

The addition of the new room has relieved the congestion in the library to some extent and we shall be able to make the library more useful and attractive than was possible under the old conditions.

During the past year the library has been open four hours every Saturday (3 to 5 and 7 to 9 P. M.) instead of three as before.

The following magazines are available at the library: "Boys' Life," Good Housekeeping, National Geographic and Popular Mechanics.

The circulation from the main library was 3,032 for the year. In addition to this branch libraries have been maintained in many of the schools. The schools at Greenwood Park, Sanford Road, Brownell's Corner, Westport Point and Westport Harbor have taken advantage of this service. The circulation figures for these branches are not available at present.

By cooperation with the State Division of Public Libraries our librarian is able to obtain from them certain books which our library does not own for the use of those who are interested in special subjects. Anyone wishing to make use of this service should consult Mrs. Howland at the library.

The following books have been added during the year:

Abbott, Eleanor Hallowell—But Once a Year.  
Allen, Albert Cooper—King of the Wilderness.  
Bailey, Temple—Silver Slippers.  
Benefield, Barry—A Little Clown Lost.  
Bindloss, Harold—Mystery Reef.  
Bojer, Johan—The Great Hunger.  
Borden, Mary—Three Pilgrims and a Tinker.  
Bower, Bertha M.—Points West.  
Brand, Max—The White Wolf.  
Brown, Katherine Holland—The Father.  
Bryan, George S.—Edison, the Man and His Work.  
Byrd, Richard E.—Skyward.  
Byrne, Donn—Destiny Bay.  
Chamberlain, Clarence D.—Record Flights.

Christie, Agatha—Big Four.  
 Cooper, Courtney Riley—The Golden Bubble.  
 Davis, William Sterns—Gilman of Redford.  
 Day, Holman F.—When the Fight Begins.  
 Deeping, Warwick—House of Adventure.  
 Deeping, Warwick—Old Poybus.  
 Dell, Ethel M.—The Gate Marked Private.  
 Diver, Maud—Lonely Furrow.  
 Dunn, J. Allan—Boru.  
 Ertz, Susan—Afternoon.  
 Fletcher, J. S.—The Wrist Mark.  
 Ford, Henry—My Life and Work.  
 Frederick, Marie D. and Burton William Crawford Gorgas—His  
     Life and Work.  
 Gibbs, A. Hamilton—Harness.  
 Gollomb, Joseph—Spies.  
 Grey, Zane—Nevada.  
 Grey, Zane—Wild Horse Mesa.  
 Harben, Will N.—Second Choice.  
 Harper, Theodore A.—Singing Feathers.  
 Harris, Joel Chandler—Uncle Remus Returns.  
 Hay, Ian—The Poor Gentleman.  
 Henshaw, Mary E. and Thomas W.—The Riddle of the Mysterious  
     Light.  
 Hill, Grace Livingston—A New Name.  
 Hill, Grace Livingston—Blue Ruin.  
 Hogan, John V. L.—Outline of Radio.  
 Hughes, Rupert—Old Home Town.  
 Jackson, Helen Hunt—Ramona.  
 Jones, Paul—Alphabet of Aviation.  
 Kellock, Harold—Houdini.  
 Kehoe, Donald—Flying with Lindbergh.  
 King, Basil—Conquest of Fear.  
 King, Basil—The Thread of Flame.  
 Krehbiel, Henry Edward—A Book of Operas.  
 Lauder, Sir Harry—Roamin' in the Gloamin'.  
 Lewis, Sinclair—The Man Who Knew Coolidge.  
 Lincoln, Joseph C.—Silas Bradford's Boy.  
 Livingston, Armstrong—The Guilty Accuser.  
 Loos, Anita—Gentlemen Prefer Blondes.  
 Masefield, John—The Midnight Folk.

Mason, A. E. W.—The Prisoner in the Opal.  
 Meigs, Cornelia—Clearing Weather.  
 Merrich, Leonard—Conrad in Search of His Youth.  
 Mellin, Sarah G.—God's Step Children.  
 Montgomery, L. M.—Blue Castle.  
 Morley, Christopher—The Haunted Bookshop.  
 Morley, Christopher—Where the Blue Begins.  
 Morrison, Lucile—Mystery Gate.  
 Morrow, Honore Willsie—With Malice Toward None.  
 Mulford, Clarence E.—Mesquite Jenkins.  
 Nichols, Anne—Abie's Irish Rose.  
 Norris, Kathleen—Hildegarde.  
 Norris, Kathleen—The Foolish Virgin.  
 O'Brien, Frederick—White Shadows in the South Seas.  
 Packard, Frank L.—Tiger Claws.  
 Pedlar, Margaret—Bitter Heritage.  
 Pedlar, Margaret—Hermit of Far End.  
 Pedlar, Margaret—Lamp of Fate.  
 Phillis, Mary Geisler—Ant Hills and Soap Bubbles.  
 Porter, Eleanor H.—Little Pardner.  
 Rath, E. J.—A Good Indian.  
 Rath, E. J.—The Flying Courtship.  
 Richmond, Grace S.—At the South Gate.  
 Rueter, Owen—Golden Rain.  
 Sabatini, Rafael—The Carolinian.  
 Sandburg, Carl—Abe Lincoln Grows Up.  
 Seltzer, Charles Alden—The Mesa.  
 Seltzer, Charles Alden—The Valley of the Stars.  
 Smith, Walton Hall—Red Ivory.  
 Stroehey, Lytton—Elizabeth and Essex.  
 Sullivan, Mark—Our Times, Vol. II.  
 Tarkington, Booth—Claire Ambler.  
 Terhune, Albert Payson—The Pest.  
 Thomas, Lowell—Raiders of the Deep.  
 Tilton, George Fred—Cap'n George Fred.  
 Tully, Jim—Beggars of Life.  
 Wells, Carolyn—Anything but the Truth.  
 Wells, Carolyn—The Bronze Hand.  
 White, Stewart Edward—Secret Harbor.  
 White, Stewart Edward—The Glory Hole.  
 Whitlock, Brand—Big Matt.



Widdemer, Margaret—Charis Sees it Through.  
 Williams, Valentine—The Crouching Beast.  
 Williamson, C. N. and A. M.—The Lady from the Air.  
 Wodehouse, P. G.—Money for Nothing  
 Wren, Percival Christopher—Beau Ideal.  
 Zora, Lucia—Sawdust and Solitude.

#### JUVENILE.

Abbott, Jane—Harriet's Choice.  
 Birney, Hoffman—Steel Dust, the Story of a Horse.  
 Burgess, Thornton W.—Mother West Wind "How" Stories.  
 Burgess, Thornton W.—Mother West Wind "When" Stories.  
 Burgess, Thornton W.—Mother West Wind "Why" Stories.  
 Burgess, Thornton W.—Adventures of Chatterer the Red Squirrel.  
 Burgess, Thornton W.—Adventures of Old Mr. Toad.  
 Burgess, Thornton W.—Adventures of Grandfather Frog  
 Burgess, Thornton W.—Adventures of Jimmy Skunk.  
 Burgess, Thornton W.—Adventures of Bobby Coon.  
 Burgess, Thornton W.—Adventures of Poor Mr. Quack.  
 Burgess, Thornton W.—Adventures of Paddy the Beaver.  
 Burgess, Thornton W.—Adventures of Old Man Coyote.  
 Burgess, Thornton W.—Adventures of Prickly Porky.  
 Burgess, Thornton W.—Adventures of Sammy Jay.  
 Burgess, Thornton W.—Adventures of Mr. Mockers.  
 Burgess, Thornton W.—Adventures of Peter Cottontail.  
 Burgess, Thornton W.—Adventures of Reddy Fox.  
 Burgess, Thornton W.—Adventures of Bob White.  
 Burgess, Thornton W.—Adventures of Danny Meadow Mouse.  
 Burgess, Thornton W.—Adventures of Jerry Muskrat.  
 Burgess, Thornton W.—Longlegs the Heron.  
 Carter, W. H.—Horses of the World.  
 Curtis, Alice Turner—Little Maid of Narragansett Bay.  
 Douglas, Robert Dick and others—Three Boy Scouts in Africa.  
 Duval, Elizabeth W.—This Earth We Live On.  
 Fife, George Buchanan—Lindberg the Lone Eagle.  
 Fuller, Halsey—Halsey in the West Indies.  
 Garis, Howard R.—The Uncle Wiggily Book.  
 Green, Fitzhugh—Dick Byrd, Air Explorer.  
 Grover, Eulalie Osgood—Overall Boys.  
 Hill, Henry Chase, Editor—Wonder Book of Knowledge.  
 Humphrey, Grace—Father Takes us to Boston.

Hurlbut, Rev. J. L.—Bible Stories Every One Should Know.  
 Lawrence, Josephine—Next Door Neighbors.  
 Lawrence, Josephine—Rosemary and the Princess.  
 Lippincott, J. W. Longhorn, Leader of the Deer.  
 Malot, Hector—Little Sister.  
 Mark Twain—Adventures of Huckleberry Finn.  
 Marshall, Logan—Favorite Fairy Tales.  
 Milne, A. A.—When We Were Very Young.  
 de Monvel—Susanna's Auction.  
 Mountsier, Mabel—Singing Youth.  
 Nelson, E. W.—Wild Animals of North America.  
 North, Robert Carver—Bob North by Canoe and Portage.  
 Nusbaum, Deric—Deric with the Indians.  
 Nusbaum, Deric—Deric in Mesa Verde.  
 National Geographic Society—Book of Birds.  
 National Geographic Society—Book of Dogs.  
 O'Grady, Alice and Frances Throop—The Story-Teller's Book.  
 Perkins, Lucy Fitch—The Farm Twins.  
 Porter, Gene Stratton—Freckles.  
 Ross, George Alexander—Old Glory.  
 Sanders, A. H.—Cattle of the World.  
 Sherman, Harold M.—Block that Kick!  
 Turner, Nancy Byrd—Magpie Lane.  
 Washburn, Bradford Jr.—Bradford on Mt. Washington.

Among the Alps with Bradford.

LOUISE A. FEENAN, SECRETARY

The following is a list of books added to the Westport Public Library during the year 1928:

Atwater, Emily Paret	In Ocean Land.	At12I
Bailey, Carolyn Sherwin	Reading Time Stories.	B155R
Bailey, Carolyn Sherwin	Surprise Stories.	B155S
Bailey, Temple	Wallflower.	B157W
Bannerman, Helen	Little Black Sambo.	B195L
Barbican, James	The Confessions of a Rum Runner.	B22C
Bedel, Maurice	Jerome.	B386J
Bower, B. M.	Points West.	B676Po.
Bromfield, Louis	The Strange Case of Miss Annie Spraggy.	B78S
Chapman, Allen	The Radio Boys With the Iceberg Patrol.	C369RBWi
Chapman, Allen	The Rad'io Boys With the Flood Fighter.	C369RBWit
Cooper, Courtney R.	The Golden Bubble.	C7775G

Fitzhugh, Percy Kuse	Pee-Wee Harris, As Good As His Word.	F61PWA
Fitzhugh, Percy Kuse	Pee-Wee Harris and the Sunken Treasure.	F61PWS
Fitzhugh, Percy Kuse	Pee-Wee Harris, In Luck.	F61PWL
Fitzhugh, Percy Kuse	Pee-Wee Harris, Adrift.	F61PWD
Fitzhugh, Percy Kuse	Pee-Wee Harris, In Camp.	F61PWI
Gardiner, Gordon	At the House of Dru.	G149A
Garis, Howard R.	The Curlytops at Sunset Beach.	G17Su.
Garis, Howard R.	The Curlytops Touring Around.	G17To.
Gibbs, Philip	The Unchanging Quest.	G39U
Glaspell, Susan	Brook Evans.	G48B
Grey, Zane	Forlorn River.	G869F
Grey, Zane	Nevada.	G869N
Grove, Harriet Pyne	Greycliff Girls in Georgia.	G89Grec.
Hope, Laura Lee	The Bobbsey Twins Keeping House.	H768K
Hope, Laura Lee	The Bobbsey Twins At Cloverbank.	H768Cl.
Hope, Laura Lee	The Bobbsey Twins At Cherry Corners.	H768Ch.
Hope, Laura Lee	The Bobbsey Twins and Their Schoolmates.	H768T
Lawrence, Josephine	Elizabeth Ann's Spring Vacation.	L41EAS
Lincoln, Joseph	The Aristocratic Miss Brewster.	L63A
Lincoln, Joseph	Silas Bradford's Boy.	L63Si.
Lindbergh, Charles A.	We.	L635W
McCandless, Yvonne	The Big Indian	M1223B
Morris, Edwin B.	Copper Moon.	M83C
Nason, Leonard	Sergeant Eadie of Chevrons.	N18S
Norris, Kathleen	Beauty and the Beast.	N788Be.
Oppenheim, E. Phillips	The Passionate Quest.	Op.55Pa.
Parrish, Anne	All Kneeling.	P26A
Potter, Beatrix	The Tale of Peter Rabbit	P85T
Porter, Gene Stratton	The Magic Garden.	P8321Ma.
Reynolds, Mrs. Baillie	The Gift in the Gauntlet.	R31G
Rhode, John	The Murders in Praid Street.	R338M
Rinehart, Mary Roberts	Tish Plays the Game.	R46Ti.
Scott, Eleanor	War Among Ladies.	Sco72W
Smith, Laura Rountree	The Gingerbread Boy.	Sm.572G
Sullivan, Mark	Our Times.	Su29O
Tarkington, Booth	Growth.	T17Gr.
Thorndyke, Helen Louise	Honey Bunch, Her First Trip On the Ocean.	T38HBHFT
Van Dine, S. S.	The Green Murder Case.	V315G
Wills, Carolyn	The Crime in the Crypt.	W452C
Wills, Carolyn	Patty Blossom.	W452PBl.
Wills, Carolyn	Patty's Fortune.	W452PTo.
West, James E.	The Lone Scout of the Sky.	W52L
White, William R.	Cloudy in the West.	W5865C
Wilder, Thornton	The Bridge of San Luis Rey.	W64B
Wren, Percival C.	Beau Ideal.	W896Beau.

Westport, Mass., January 31, 1929.

EMILY F. SISSON,

Librarian.

## AUDITOR'S REPORT

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To the Citizens of Westport:

The books and vouchers of the Treasurer and Collector up to June 9, 1928 were examined by the State Division of Accounts and the reports will be found in another part of this volume.

I have examined the books and vouchers of his successors in office and found them approximately correct. I have made the necessary corrections and adjustments and present herewith the classification of the years accounts.

JOHN ALLEN,

Auditor.



# FINANCIAL TABLE FOR THE YEAR 1928

	Dr.	Cr.	Cr.	Cr.	Dr.	Dr.	Dr.	Cr.
	Trial Balance		Appro-	Cash	Transfers	Cash	Trial Balance	
	Jan. 1, 1928		priations	Receipts	To	Payments	Dec. 31, 1928	
General Government .....					\$37.63			
					D832.99			
		\$832.99	13,000.00	4.50	C2,000.00	15,864.16		
Protection to Persons and Property .....					C21.50			
	\$21.50		4,750.00	38.30	C1,600.00	6,067.12		321.18
Health and Sanitation .....	340.19		5,500.00		C340.19	4,698.06		801.94
General Repairs .....					D1,410.00			
	176.69		16,000.00	1,549.07	C176.69	16,138.61		.46
Tar .....					D140.00			
		208.85	15,000.00		D208.85	14,860.04	.04	
Crusher Repairs .....		17.43	500.00		D17.43	488.07		11.93
Truck Revenue .....					C1,360.00			
	4,311.16			52.20	D3,000.00			2,723.36
Truck Maintenance .....						2,396.93	2,396.93	
Land Damage .....	245.00							
Charlotte White Road .....					D30.90			
		30.90	1,500.00		D150.00	1,350.00		
Shermans Corner Macadam .....		28.15						
West Beach Road Macadam .....		19.96						
Atlantic Ave. Repairs .....		177.29						
Cornell Road Macadam .....		17.77	7,000.00			6,999.36		.64
Sodom Road Macadam .....		7.32						
Drift Road relocation .....		1.25						
State Highway Expense .....		9,000.00				8,339.35		660.65
State Highway Tax .....			*4,670.00			4,670.00		
Way on Horseneck .....		.75						
Westport Point Bridge Repairs .....		36.91						
Washington St. Repairs .....		73.44						
Davis Road Repairs .....					D100.00			
	386.50		1,500.00	8.00	C386.50	1,408.00		
Violet Gogette, Gadoury St. ....	.50							
Old Road in Acoaxet .....					D100.00			
	154.99		8,000.00	.02	C154.99	7,996.53		3.49
Drift Road at Kirby's Brook .....	2.29							
Cadmans Neck Road .....			1,500.00		D60.00	1,394.96		45.04
Elmwood Avenue Repairs .....			200.00			182.50		17.50
Drain at Smeatons .....			200.00			182.00		18.00

# FINANCIAL TABLE—Continued

	Dr.	Cr.	Cr.	Cr.	Dr.	Dr.	Dr.	Cr.
	Trial Balance Jan. 1, 1928		Appro- priations	Cash Receipts	Transfers To	Cash Payments	Trial Balance Jan. 1, 1928	
Pump and Well St. Westport .....			50.00			40.55		9.45
Moth Work .....	184.85		500.00		C184.85	443.14		56.86
Charities .....					C1,500.00			
	2,766.82		9,500.00		C2,766.82	10,903.95		96.05
Agriculture Dept. ....					D70.98			
		70.78	3,000.00		C125.01	2,449.24		675.77
Household Arts .....					D.53			
		.53	3,000.00		C172.94	2,421.90		1.04
Adult Alien .....		.40	300.00		D.40	182.00		118.00
Continuation Schools .....		73.48	1,200.00		D73.48	1,024.80		175.20
Vocational Schools .....		15.80	500.00			355.20		144.80
Grading at G. P. Sch. Ho. ....		3.48	500.00		D3.48	490.30		9.70
Education .....					C.52			
					C894.69			
		.52	77,000.00	4.80	C750.00	78,461.55		187.94
Shingling Sch. Ho. Roofs .....	4.00	1,600.00				1,127.24		468.76
Fence at Westport Factory School .....		75.00			75.00			112.94
Macomber's Cor. School .....		112.94						24.37
Beulah School .....		24.37						82.62
Unclassified Bills .....	124.16		600.00		124.16	517.38		63
Free Public Library .....		31.25			300.00	330.62		18.03
Soldiers Benefits .....		10.00	1,150.00	5.00	D10.00	1,136.97		23.49
Beech Grove Cemetery .....		89.74	500.00			566.25		3,131.59
Per. Care Burial Lots .....		3,120.03		1,396.28		1,384.72		29,862.00
Trust Funds, Per. Care .....		28,732.00		1,130.00				104,500.00
N. B. Ins. for Savings .....	28,732.00					1,130.00		125,000.00
Municipal Indebtedness .....	121,850.00		30,400.00		D13,050.00			4,023.98
Notes Payable .....		121,850.00		13,050.00		30,400.00		
Temporary Loans .....		95,000.00		245,000.00		215,000.00		
(Revenue) Excess and Deficiency .....		9,101.54						
Revenue 1928 .....								
Estimated Revenue .....								
Interest .....					C1,500.00			
		625.00	12,000.00	11.40	D625.00	12,988.26		523.14
C. H. Gifford Collector .....	114,063.08				114,063.08			
C. H. Gifford Coll. Discrepancy .....				18,818.48	49,099.20		30,245.40	
C. H. Gifford, Treas. Discrepancy .....				578.40	877.11		298.71	

## FINANCIAL TABLE—Continued

[illegible]

# FINANCIAL TABLE—Continued

	Dr.	Cr.	Cr.	Cr.	Dr.	Dr.	Dr.	Cr.
	Trial Balance		Appro-	Cash	Transfers	Cash	Trial Balance	
	Dec. 31, 1928		priations	Receipts	To	Payments	Dec. 31, 1928	
Departmental Revenue .....								1,457.25
Over payment of Taxes .....								104.88
City of Fall River .....							814.00	
Sundry Persons .....							81.50	
Public and Town Landings .....				142.40		142.40		
Refunds .....				152.27		529.14		
Street Lights at No. Westport .....		180.04						
Street Lights at Head of Westport .....	9.08							
Street Lights at Central Village .....		53.00						
Appropriations .....	9,600.00		*9,600.00					
Street Lights at Horseneck Beach .....	14.00							
Totals .....	\$284,110.95	\$284,110.95	\$269,415.76			\$492,738.91	\$287,906.42	\$287,906.42

\*Added and assessed.



**PERPETUAL CARE OF BURIAL LOTS**  
**BEECH GROVE CEMETERY**

Thomas W. Lees, Superintendent

Ledger Page	Name of Depositor	Lot	Section	Deposit	Amount Expended	Balance
*45	William S. and Mary E. Wood ..	1	A	\$100.00	4.50	4.97
237	Mary Davis .....	2	A	100.00	4.50	5.11
15	Charles Potter and Richmond W. Tripp .....	4	A	50.00	2.25	2.47
143	Godfrey Cornell .....	8	A	75.00	3.50	3.61
248	Joshua Cornell .....	9	A	100.00	4.50	5.00
29	John F. Pettey .....	18	A	50.00	2.50	2.41
65	Ira F. Tripp .....	19	A	50.00	2.25	2.61
162	Ellery Lincoln and Charles Allen	20	A	50.00	2.25	2.49
115	Charles H. Brownell .....	23	A	75.00	3.25	3.78
126	Elder Frederick B. Tripp (½ lot)	24	A	50.00	2.25	2.65
134	George B. Gifford .....	25	A	100.00	4.50	4.88
169	Lizzie B. and Augustus R. Wood	27-28	A	100.00	4.50	4.95
45	Christopher B. Tripp .....	34	A	100.00	4.50	4.96
*37	Hattie A. Davis' Est. ....	35	A	50.00		8.72
250	Mary M. Kelley and Lyman Snell	36	A	100.00	4.50	5.01
249	Benj. F. Tripp .....	39-40	A	150.00	6.50	7.60
165	Barney Gifford .....	41	A	50.00	2.25	2.47
171	Chester Macomber .....	42	A	50.00	2.25	2.44

# BEECH GROVE CEMETERY—Continued

38	Edmund Kirby .....	44	B	50.00	2.25	2.44
10	William Gifford .....	45	B	50.00	2.25	2.44
16	Mary Tripp .....	46	B	50.00	2.25	2.44
76	Judith E. Kirby .....	47	B	50.00	2.25	2.44
69	Clarinda Macomber .....	48	B	100.00	4.50	5.10
145	Emanuel D. Mosher .....	50	B	75.00	3.50	3.61
151	Annie M. Kirby .....	51	B	100.00	4.50	5.00
161	Cyrus W. Tripp, Nancy A. Davis	54	B	50.00	2.50	2.41
*24	Henry T. Pettey .....	58	B	100.00	4.50	4.85
178	Clarence H. Davis .....	60	B	100.00	4.50	4.90
50	Lafayette S. Gifford .....	63	B	50.00	2.25	2.45
*25	William H. Pettey .....	64	B	75.00	3.50	3.76
230	Lizzie Luther .....	65	B	50.00	2.50	2.41
12	Timothy Leary .....	68	B	50.00	2.25	2.45
125	Emerson T. Howland .....	70	B	50.00	2.25	2.48
90	Adeliza Green, Caroline A. Luce	71	B	75.00	3.50	3.64
24	Charlotte Hicks .....	72	B	200.00	16.50	11.23
70	Elizabeth Kirby .....	77	B	50.00	2.25	2.44
141	Drucilla G. Manchester .....	79-80	B	200.00	16.00	13.38
256	George W. Taber .....	81	B	100.00	4.25	5.15
40	Abby Dring .....	83	B	50.00	2.25	2.45
189	Eleanor S. Carpenter .....	84	B	100.00	4.50	5.00
252	Frank J. Sherman .....	86	B	50.00	2.50	2.41
239	Hannah E. Jones .....	87	B	75.00	3.50	3.76
276	Ezra Macomber lot .....	88	B	100.00	4.50	5.10

# BEECH GROVE CEMETERY—Continued

22	William E. Tripp .....	90	C	50.00	2.25	2.44
*71	Thomas J. Hart .....	91	C	50.00		1.44
182	Jerome P. Tripp .....	92	C	50.00	2.25	2.44
111	Margaret Potter .....	94	C	150.00	9.50	9.00
235	Victoria A. Pettey .....	96	C	75.00	3.50	3.70
289	Benjamin T. Pettey lot .....	97	C	75.00	3.50	3.66
292	Cortez Allen for Fred Allen's lots	102-103	C	200.00	10.00	10.14
102	Mary S. Macomber .....	105	C	50.00	2.25	2.59
272	Mary F. Cornell .....	108	C	50.00	2.25	2.44
116	Lysander W. White .....	110	C	50.00	2.25	2.63
187	Philander W. Macomber .....	116	C	50.00	2.50	2.41
35	Abby F. Tripp .....	117	C	100.00	4.50	4.98
123	Rachel G. Manchester .....	118-119	C	100.00	4.50	5.00
61	Ruth S. Potter .....	127	C	100.00	4.50	4.99
208	Louisa R. Palmer, Admx. ....	128	C	50.00	2.50	2.41
11	Daniel Tripp .....	129	C	50.00	2.25	2.56
42	Philip Sanford .....	136	C	50.00	2.25	2.48
*73	Ethel Anderson .....	137	C	50.00		1.04
*7	Charles F. Bentley .....	112	C	50.00	2.50	2.41
*10	James H. Sullivan .....	104	C	75.00	3.25	3.76
46	Zelotes Almy .....	6-8	D	100.00	4.50	5.08
*76	Thomas R. Brightman .....	7	D	100.00		.83
181	Thomas Brayton .....	9	D	50.00	2.25	2.44
*54	Albert D. Manchester .....	11	D	100.00	3.50	5.07
59	Asa S. Jones .....	14	D	50.00	2.50	2.41

# BEECH GROVE CEMETERY—Continued

63	Phoebe A. Sisson .....	16	D	50.00	2.25	2.44
86	Mary S. Winslow .....	18	D	100.00	9.50	5.18
*48	Emily F. and Arthur C. Delano ..	19	D	50.00	5.50	9.73
*48	Sarah E. Pease .....	19	D	50.00		
	Annie J. Dexter .....	19	D	100.00		
294	Waldo A. Sherman .....	21	D	100.00	4.50	5.05
268	Lydia M. Chase .....	22	D	100.00	4.50	5.01
*44	George F. White .....	23	D	200.00	6.00	23.74
174	Edward L. Macomber .....	24	D	100.00	4.50	5.01
28	James H. Sanford .....	25	D	50.00	2.25	2.44
127	Arthur G. Tuell .....	26	D	100.00	4.50	4.95
184	Samuel P. Sowle .....	27	D	50.00	2.25	2.63
109	Mary A. Clayton .....	28	D	50.00	2.50	2.41
*61	Phoebe Tripp .....	29	D	100.00	1.50	5.18
67	Nannie E. Tripp .....	30	D	50.00	2.25	2.44
177	Eli Handy's Heirs .....	31	D	100.00	4.50	4.95
73	Mary J. Wing .....	32	D	50.00	2.25	2.57
167	Peleg P. Lawton .....	33	D	50.00	2.25	2.44
*33	Nason R. Macomber .....	34	D	100.00	4.50	4.95
26	Calvin Manchester and Ruth A. Manchester .....	35	D	100.00	4.50	4.98
194	Holder Gifford .....	38	D	50.00	2.25	2.44
259	Ameda M. Tripp .....	39	D	100.00	4.50	5.15
142	Jerusha Howland .....	40	D	50.00	2.25	2.44
*79	Philip M. Wheeler, Exr. ....	42	D	100.00		



# BEECH GROVE CEMETERY—Continued

66	Mary R. Seab'ry & N. S. Brownell	43	D	50.00	2.25	2.61
120	Mabel B. and Sarah A. Gifford..	46	D	200.00	15.00	18.64
233	Emma R. Tripp .....	48	D	50.00	2.50	2.41
271	Herbert A. Brightman .....	49	D	50.00	2.25	2.63
273	Jane T. Pierce .....	40	D	100.00	4.50	5.10
*4	William S. Head .....	51	D	100.00	4.50	5.15
97	Walter S. Davis .....	52	D	50.00	2.25	2.44
75	Leonard Brownell .....	53	D	100.00	4.00	4.98
*13	Lydia W. Soule .....	36	D	75.00	3.25	3.76
*14	Anna C. Madsen .....	56	D	50.00	2.50	2.41
287	Ann R. Pettey .....	1	E	50.00	2.50	2.44
*68	John Smith .....	2	E	100.00		3.63
44	Clarinda F. Snell .....	10	E	50.00	2.50	2.41
72	William W. Gifford .....	11	E	50.00	2.25	2.47
*20	Henry F. Wilbur .....	14	E	100.00	4.75	5.00
32	Sarah H. Brownell and Maria J. Leary .....	16	E	100.00	4.75	5.00
71	Albert M. Allen .....	17	E	50.00	2.25	2.48
43	Everett G. Manchester .....	19	E	50.00	2.25	2.61
154	Elizabeth A. Brightman .....	20	E	75.00	3.50	3.70
64	George F. Wood .....	22-24	E	100.00	4.50	4.95
23	George W. Kirby .....	25	E	50.00	2.25	2.44
185	Eldorus E. Weston .....	26	E	50.00	2.25	2.63
251	Edward L. Macomber for George B. Tripp's lot .....	28-29	E	100.00	4.75	4.85
57	Judith M. Russell .....	31	E	50.00	2.25	2.47
*57	Walter A. White .....	34	E	75.00	2.75	3.68

# BEECH GROVE CEMETERY—Continued

277	Mrs. Annie E. Brightman .....	35	E	50.00	2.25	2.47
206	Joseph B. and Alice A. Vanesse .	38	E	50.00	2.25	2.47
138	Emma F. Potter .....	43	E	100.00	4.50	5.10
173	William A. Smith .....	36	E	50.00	2.50	2.39
183	Carmi Potter .....	45	E	125.00	3.50	6.09
176	Edwin J. Tripp .....	47	E	170.00	16.00	8.63
*55	Mrs. Annie E. Mosher .....	50	E	80.00	3.00	3.85
265	Samuel F. Hazzard .....	51	E	50.00	2.50	2.41
190	Albert C. Kirby .....	52-54	E	200.00	9.00	9.26
224	H. C. and Wilfred Kirby .....	52-54	E	200.00	9.00	10.26
*9	John S. Taber .....	18	E	50.00	2.50	2.41
*69	A. E. and H. A. Davis .....	1	E	50.00		1.81
*27	Arthur S. Lawton .....	9	E	50.00	2.25	2.64
*75	Walter H. Wilbur .....	10	F	50.00		.42
*22	E. L. Macomber for Henry P. P. Brayton .....	11	F	50.00	2.25	2.57
*6	Charles F. Bentley .....	12	F	50.00	2.50	2.41
*26	E. L. Macomber for Alden C. and Florence Brayton .....	13-15	F	100.00	4.50	4.95
242	Robert F. Doane .....	22	F	50.00	2.25	2.45
270	Giles A. Davis .....	30	F	50.00	2.25	2.63
288	Alphonse Begnoche lot .....	31	F	100.00	5.75	5.47
275	Elizabeth C. Allen .....	33	F	50.00	2.25	2.55
283	Edward L. Macomber .....	34	F	50.00	2.25	2.51
*35	G. B. Wilbur .....	38	F	50.00	2.25	2.47
*51	Arthur E. Wilbur .....	40	F	50.00	2.25	2.44
Total.....				\$10,975.00	\$498.75	\$565.90

# LINDEN GROVE CEMETERY

John F. Cunningham, Sexton

Ledger Page	Name of Depositor	Lot	Deposit	Expended	Balance
221	Alexander A. Tripp .....	4	\$50.00	\$2.00	\$4.69
130	Meribah A. Gifford .....	West half, 5	25.00	1.00	10.84
124	Theodore A. Tripp .....	East half, 5	25.00	1.00	1.69
246	Alice P. Winchester .....	9	100.00	3.00	16.65
144	Laura J. Reed .....	10	50.00	2.00	3.13
106	Mary C. Bailey .....	11	50.00	2.50	4.34
88	Henry C. Baker .....	12	50.00	2.00	3.40
20	Alexander Brownell .....	17	50.00	2.00	5.31
217	Walter A. Gifford .....	18	75.00	3.00	5.98
133	H. E. Hicks .....	19, 21, 22, 24	100.00	4.00	5.91
*74	Wm. W. Howland .....	26	100.00		1.67
293	Christopher A. Church .....	23, 25, 60, 62	250.00	10.00	22.08
*50	W. L. R. Gifford .....	27, 58	150.00	5.00	9.41
110	Edward S., Elizabeth S., and Car- rie Devoll's graves .....	31	50.00	2.00	6.24
135	Pardon G. Thompson for John B. Paris .....	32	75.00	2.50	12.58
30	George M. White .....	56, 29	150.00	11.50	27.74
218	George A. Hough .....	36	75.00	3.50	17.16
36	Amy W. Richmond .....	37	100.00	3.00	27.86
226	Chas. W. Smith .....	43, 45, 73, 74	100.00	5.00	5.85

# LINDEN GROVE CEMETERY—Continued

39	Cynthia Little .....	39, 44	125.00	4.00	6.29
68	Anne E. Sisson .....	41	100.00	4.00	8.99
49	Anna C. Davis .....	73, 45	50.00	2.00	2.87
257	William Allen .....	45	25.00	1.00	2.26
98A	Elizabeth G. Howland .....	48	50.00	2.00	6.04
98	John C. Macomber, Est. ....	50	50.00	2.00	2.99
204	Mrs. Minerva F. Brownell .....	51	50.00	2.00	4.63
77	Emma A. Reed .....	75	30.00		
82	Addie M. Fish .....	79	250.00	11.00	25.43
*40	Joseph K. Wordell lot .....	86	150.00	3.00	16.36
*53	Mrs. Bloomingdale .....	89	75.00	3.00	4.05
85	Ellis Tripp and Alida Merrill ....	94	50.00	2.00	5.69
251	Amanda M. Little .....	95, 98	200.00	8.50	20.58
103	Nellie F. Sisson .....	100	75.00	3.00	8.58
148	H. A. Chadwick .....	101	75.00	3.00	14.33
156	Alice A. Duke, C. K. Macomber and Amanda M. Little .....	104	100.00	8.50	11.63
172	Leanna A. and Hattie A. Hicks ..	106	75.00	4.00	5.13
*65	John Smith .....	107	75.00		5.00
*59	Mabel A. Mosher .....	108	100.00	2.50	6.07
129	George B. Carr .....	109	50.00	3.00	3.69
159	Mary E. Tripp .....	111	50.00		34.69
95	Abiatha Pools and Mary Grant ..	117-119	200.00	5.00	63.08
166	Gilbert Miller, Est. ....	123	100.00	9.00	27.25
96	Willard W. Turner, K. B. French	128	100.00	3.50	27.91
195	Albert E. Davis, Adm. Est., Mary E. White .....	129	50.00	2.00	5.99



# LINDEN GROVE CEMETERY—Continued

147	John Manchester .....	131	75.00	3.50	14.83
*46	Rebecca Pettey Est. and Willard M. Pettey .....	132	100.00	4.50	7.70
219	Charles H. Sisson, Exr. ....	134	50.00	2.50	5.19
223	Mrs. T. V. B. Nye .....	134	50.00		7.06
258	Edward Tripp .....	143	100.00	5.00	8.15
*3	Mrs. Edwin S. Case .....	147	75.00	2.50	10.38
27	James H. Allen and H. A. Allen	150	75.00	3.00	5.70
*81	Edward L. Macomber .....	154	100.00		
160	Mary T. Cornell, est. ....	156	200.00	7.00	75.26
229	Sarah F. Crapo .....	160	100.00	3.00	24.95
*63	Harriet O. Hambly .....	163	100.00		5.55
240	B. M. C. Durfee Trust Co., Carrie E. Mayo lot .....	66	50.00	2.50	2.41
*64	George A. Hathaway .....	68	100.00		4.80
244	August D. Tripp and James H. Davenport .....	130	100.00	5.00	7.30
285	Ruth M. Howland, John W. Howland lot .....	77	75.00	3.00	7.98
*21	Lucy Adams Est .....	144	50.00	1.00	7.91
*8	Charles V. Tripp .....	127	75.00	3.00	4.17
*30	Melvina F. Gifford .....	83	100.00	2.50	8.95
*38	Mrs. Arthur W. Davis, Roby A. Case lot .....	53	100.00	2.50	10.40
*43	William W. Whalon .....	149	50.00	3.00	2.64
*49	Laura Macomber .....	112 and 1/2 of 113	100.00		12.68
	Total .....		\$5,705.00	\$206.50	\$746.07

**MAPLE GROVE CEMETERY**  
George E. Gifford, Superintendent

Ledger Page	Name of Depositors	Lot	Deposit	Amount Expended	Balance
158	James H. Manchester .....	1	\$50.00	\$2.00	\$5.69
188	Mattie C. Littlefield, Admx. ....	7	40.00	4.50	7.55
247	George W. Russell .....	14	75.00	3.00	7.66
137	Henry Feenan .....	15	25.00	1.12	1.19
213	Elizabeth A. Cook .....	27	50.00	2.00	4.27
100	Henry T. Akin and Frank Sisson.	25	50.00	2.00	3.22
296	Samuel A. Simmons .....	30	100.00	4.00	10.80
55	Prudence S. and George A. Simmons .....	39	50.00	3.50	5.31
17	Wilson Sherman .....	41	100.00	5.50	5.25
212	Phoebe E. Jenks .....	45	75.00	3.00	15.36
*5	John A. Perry .....	46	50.00	2.00	3.63
54	Rhoda T. Macomber .....	51	50.00	2.00	3.81
108	Charles S. Sherman .....	52-53	125.00	5.00	7.18
225	William H. Burrows .....	52½	50.00	2.75	4.06
214	Mrs. Jane F. Taber .....	37-54	150.00	6.00	28.03
*2	William C. Wordell lot.....	West half, 58	25.00		7.00
*82	Ruth W. Reed .....	58	100.00		
266	Mary W. Briggs .....	59	75.00	3.00	12.25
179	Zebedee D. Kirby .....	West half, 61	50.00	1.50	3.27
117	Ruth S. Sherman .....	72	175.00	3.00	52.30
*1	Rosina I. Tripp .....	77	100.00	3.00	13.80

# MAPLE GROVE CEMETARY—Continued

118	Benj. S. Thurston .....	81	100.00	3.00	17.33
216	Foster B. Davis .....	90	75.00		16.67
291	James H. and John H. Tripp.....	91-92	100.00		28.72
193	Malintha B. Adams and Julia A. Tripp .....	95	50.00	4.50	23.64
*78	George E. Sherman .....	100	100.00		
157	William E. Sherman .....	104	100.00	4.00	14.37
139	Nellie E. Pettey .....	107	50.00	2.00	4.30
91	Ezekiel W. Reed .....	110	50.00	2.00	4.77
119	Cynthia A. Mosher .....	114	50.00	2.00	5.10
60	Ellsworth L. Sabins .....	129	50.00	2.00	4.80
25	James F. Tripp .....	143	50.00	2.00	6.49
168	Mrs. Charles F. Allen .....	147	50.00	2.50	4.26
128	Eli F. Pettey .....	148	50.00	2.50	8.02
87	Rachel M. Trafford .....	150	100.00	3.00	19.47
89	Alvin G. Weeks & William A. Davis .....	46	50.00	2.00	5.41
150	Mary A. Lewis.....	Annex 5	75.00	3.00	10.83
*52	Luther B. Tripp .....	Annex 5½	75.00	3.00	3.99
132	Isaac L. Tripp .....	Annex 6	50.00	2.00	3.91
215	Pardon G. Thompson, Admr. ...	14	50.00	2.00	4.69
136	Mary Wordell .....	15	75.00	3.00	8.19
175	Emma Garland .....	16	50.00	2.00	3.22
113	Mary A. Allen .....	17	50.00	2.00	4.63
267	Walter E. Gifford, Henry H.				

# MAPLE GROVE CEMETARY—Continued

	Gifford lot .....	21	75.00	4.00	8.97
155	Dianna Kirby .....	Middle third, 22	100.00	4.00	25.28
211	Mrs. Elliot S. Tripp .....	43	50.00	3.50	2.41
191	Alice A. Sisson .....	44	50.00	2.00	5.34
284	George A. Tripp .....	51	50.00	2.00	3.22
260	Charles T. Frates .....	52	100.00	4.00	15.15
205	George M. Mosher .....	60	75.00	3.00	15.36
227	Adeline K. Sabins and Emma K. Thompson .....	61	50.00	3.50	3.79
209	John F. Johnson .....	63	50.00	2.00	3.91
253	F. A. Mosher .....	Annex 69	75.00	3.00	9.37
197	Theodore Tripp Alm. Est., Wilbur D. Tripp .....	120	50.00	2.00	4.69
198	Mrs. Martin F. Atwood, Adm. Est., William E. Manchester..	2	100.00		58.14
201	Ruby A. King, Admx .....	21	50.00	2.00	8.72
203	Susan M. and G. A. Tripp, Exrs..	46½	75.00	3.00	17.19
231	Abner B. Kirby .....	62	50.00		22.54
*58	Adoniram King .....	Annex 67	75.00	3.47	3.59
232	Arthur E. Lawrence .....	68	100.00		32.95
*39	Daniel Whalon lot .....	99	50.00	2.00	4.97
*56	Willard L. Mosher .....	Annex 82	150.00	3.00	9.88
*41	Mrs. A. May Tucker .....	83	50.00	2.00	4.26
*42	Charles H. and Elizabeth Robert's lot .....	94	50.00		8.05



# MAPLE GROVE CEMETARY—Continued

*47	Herbert Wing Dep. Geo. A. Jenks lot .....		75.00	3.00	4.14
234	Orlando W. H. Snell Est. ....	38	75.00	3.00	8.79
243	M. E. Lawrence Est. ....	48	75.00	3.00	8.19
245	Walter E. Crapo .....	1/2 lot, 159	25.00	1.00	1.57
262	E. W. Reed .....	160 1/2	75.00	3.00	14.25
274	Elizabeth C. Allen .....	19	50.00	2.00	5.55
278	Alice E. Russell .....	16	50.00	3.50	3.64
279	Wilfred A. Briggs lot .....	57 1/4	50.00		12.14
281	James F. Tripp lot .....	46 1/2	50.00	3.50	5.64
282	Anna Eliza Gifford .....	1/2 lot, 147	50.00	1.00	10.51
290	Lillian M. Allen .....		75.00		21.47
295	Lillian Allen, Simmon's lot ....	142	75.00	3.00	9.47
*11	W. S. Mosher .....	108	150.00	3.00	23.89
*15	Florence S. Duffy .....	48-49	100.00	5.50	6.25
*17	Elton Davis and M. S. Sherman..	59	66.00	4.50	3.92
*18	Elton Davis .....	Annex 58 1/2	34.00	1.50	4.02
*23	Rose L. Ashley Est., Craw lot..	85	100.00	3.00	8.40
*28	Eunice Gidley .....	69	150.00	3.00	19.89
*29	Hannah Andrews .....	2 & 1/2 of 122	75.00	3.00	4.64
*66	William Allison .....	122	75.00	1.13	3.59
*32	Elizabeth A. Jones .....	38	75.00		14.64
*34	Frank K. Sisson .....	23	50.00	2.00	3.22
*36	Georgianna Tripp .....	60	100.00	3.00	10.43
*72	Mrs. Susan S. Reed .....		100.00		2.50
Total .....			\$6,290.00	\$211.47	\$882.97

# WESTPORT POINT CEMETARY

William W. Brightman, Superintendent

Ledger Page	Name of Depositors	Deposit	Amount Expended	Balance
104	Mrs. Alexander Groves, Alexander Groves lot .....	\$50.00	\$2.50	\$9.19
37	Pardon Davis and Lydia A. D. Ball 2 lots	100.00	6.00	24.16
47	Pardon Case lot .....	50.00	4.50	3.91
48	Alexander Hicks lot .....	50.00	2.50	16.99
62	Isaac Cory lot .....	50.00	2.50	7.07
74	Benjamin Gifford lot .....	50.00	2.50	4.57
77	Abraham Dyer lot .....	75.00	2.50	13.77
78	Tompkins lot .....	75.00	2.50	14.47
80	Jeremiah Brightman lot .....	100.00	4.00	21.50
98B	Clark Tripp lot .....	50.00	4.00	5.19
114	Thomas Watkins lot .....	100.00	3.50	28.82
112	Rufus Brightman lot .....	50.00	3.25	6.77
121	Charles P. Sowle lot .....	50.00	3.50	4.53
131	H. H. Brownell lot .....	300.00	7.00	119.51
149	Cornelius Allen lot .....	50.00	3.00	6.19
164	Edward G. Sowle lot .....	100.00	4.50	16.21
180	Elias P. Brightman lot .....	300.00	5.00	75.51
186	Simeon Macomber .....	100.00	2.50	22.25
207	Louisa R. Palmer, Admx. ....	50.00	2.50	5.46
210	Mrs. William B. Hicks .....	100.00	3.00	26.97

# WESTPORT POINT CEMETERY—Continued

220	Lizzie C. Potter .....	50.00	3.50	4.42
236	James F. Manchester .....	50.00	3.00	3.17
264	Charles A. Macomber, Restcome Macomber lot .....	50.00	2.50	2.91
269	George A. Gifford lot .....	75.00	4.00	10.78
*12	Allen Tripp lot .....	75.00	2.50	8.76
*16	Helen E. Davis .....	100.00	3.00	13.25
*31	Jeanie S. Hall, Charles C. Hall lot	100.00	3.00	11.08
*62	Andrew A. Corey, Diana Corey lot	100.00	1.00	4.93
*67	C. W. C. Hammond lot .....	50.00		2.19
*70	Thomas B. Earle lot .....	100.00		2.88
	Total .....	\$2,600.00	\$93.75	\$497.41

# PRIVATE BURIAL LOT

Ledger Page	Name of Depositors	Deposit	Amount Expended	Balance
13	Henry Brightman lot .....	\$100.00	\$4.50	\$4.95
18	Brownell lot .....	300.00	11.00	21.12
84	S. K. Howland lot .....	100.00	5.00	4.82
41	George Wing lot .....	100.00	4.50	4.95
52	Green Allen lot .....	500.00	4.50	24.18
51	Hicks lot .....	250.00	30.00	29.41
79	Silas Kirby lot .....	100.00	4.50	4.95
81	J. L. Sherman lot .....	50.00	2.25	2.53
101	Charles Sisson lot .....	50.00		4.69
107	Tripp lot .....	100.00	4.75	4.95
122	Ezekiel Brownell lot .....	200.00	10.00	19.46
140	George Cook Brownell lot.....	50.00		17.30
163	David Sanford lot .....	50.00		11.91
152	Rufus E. Wordell lot .....	100.00	33.00	14.25
153	Rufus E. Wordell lot .....	117.00	47.00	9.30
192	Walter S. Davis lot .....	100.00		14.75
238	Jacob Allen lot .....	300.00	70.00	82.34
199	Matthias E. Gammons lot, Drift Rd.	50.00	2.50	2.63
200	Matthias E. Gammons lot, Weston Cornell Farm .....	50.00	3.25	2.44
202	William H. Gifford lot, No. West- port .....	300.00	57.00	53.09



# PRIVATE BURIAL LOT—Continued

254	Pardon G. Thompson, certain lots in Friends' Burial Grounds at Gifford's Corner .....	500.00	31.00	50.54
263	Holder White Burying Ground eastern half of farm of George Smith, Drift Road .....	75.00	3.50	3.61
280	James F. Tripp, lot on farm .....	50.00	10.00	7.14
33	James Allen lot .....	100.00	36.00	43.93
56	Abner Wilcox lot .....	100.00		
*19	Timothy C. Allen Estate for James Allen and Abner Wilcox lots....	500.00		
70	Total .....	\$4,292.00	\$374.25	\$439.24
Perpetual Care Funds in New Bedford Institution for Savings				\$29,862.00
Amount Available for care of lots in 1929				3,131.59
Expended on Burial Lots in 1928				1,384.72

## Collector's Account

### 1926 TAX

Dr.

Balance Jan. 1, 1928	\$5,052.14
Added	78.07
	\$5,130.21

Cr.

Cash paid Treasurer	\$4,694.31
Abated	46.28
C. H. Gifford, Collector Discrepancy	6.46
Balance uncollected	383.16
	\$5,130.21

### 1927 TAX

Dr.

Balance Jan. 1, 1928	\$109,010.94
Cash refunds	11.31
Cash refunds	113.10      124.41
Added	46.96

\$109,182.31

Cr.

Cash paid Treasurer	\$45,992.10
Abated	581.85      624.26
Abated	42.41

Tax Titles	364.53
C. H. Gifford, Collector Discrepancy	48,783.59
Overcharge	28.00
Balance uncollected	13,389.83
	<hr/>
	\$109,182.31

#### 1928 TAX

Dr.

Poll Tax Warrant	\$2,504.00
Property Tax Warrant	215,956.95
Property Tax Added	177.65
Polls Added	14.00
Cash refund	1.70
	<hr/>
	\$218,654.30

Cr.

Cash paid Treasurer	\$152,056.27
Cash paid Treasurer, Polls	2,126.00 154,182.27
Overlay	144.80
Balance uncollected	64,327.23
	<hr/>
	\$218,654.30

#### Cash Receipts in 1928

Taxes current year	
Property	\$137,049.14*
Polls	2,126.00*
Taxes previous years	
Property and Polls	\$50,686.41 189,861.55*
Taxes from State	
Corporation, Public Service	\$1,723.63

Corporation Business	2,953.40	
National Bank	263.20	
Street Railway	1,549.07	
Income	21,947.33	
Trust Co.	20.96	
		\$28,457.59
All other receipts from State		
State Aid	\$140.00	
Veterans Exemption	43.41	
		\$183.41
		<hr/>
		\$218,502.55
Licenses	628.50	
Fines and Forfeits	1,169.20	
Grants and Gifts	4,592.11	
Grants and Gifts Smith Hughes fund	297.95	
Cemeteries		
Beech Grove Cem. Lots	\$25.00	
Per. Care Burial Lots	1,396.28	
		\$1,421.28
Temporary Loans	\$245,000.00	
Municipal Indebtedness	13,050.00	258,050.00
Agency		
State tax	\$7,480.00	
County tax	7,527.13	
		<hr/>
	15,007.13	
Perpetual Care Trust Funds	\$1,130.00	
		\$16,137.13
Estimated Revenue		
Interest	\$4,080.00	
Sealers Fees	92.95	
Charities	1,166.94	
Education	101.80	



Highways	12.00	
Health and San.	1,505.96	
Condemned Land	306.24	
	<hr/>	\$7,265.89
Tax Titles		\$269.87
Public and Town Landings		142.40
Refunds		152.27
Bonding Co., Collectors Bond		18,818.48
Bonding Co., Treasurers* Bond a/c		578.40
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Total Receipts		528,018.00
Balance Jan. 1, 1928		2,246.00
	<hr/>	
		\$530,264.00

#### Cash Payments

General Government		\$15,864.16
Protection to Persons and Property		6,067.12
Health and Sanitation		4,698.06
Charities		10,903.95
Soldiers Benefits		1,136.97
Education		78,461.55
Free Public Library		330.62
Unclassified Bills		517.38
Cemeteries: Beach Grove	566.25	
Per. Care Burial Lots	1,384.72	
Per. Care Soldiers and Sailors Graves	\$218.50	\$2,169.47
Highways and Bridges		
General Repairs	\$16,138.61	
Tar	14,860.04	
Truck Maintenance	2,396.93	
Crusher Plant	488.07	

Cornell Road	6,999.36	
Old Acoaxet Road	7,996.53	
Davis Road Repairs	1,408.00	
Charlotte White Road	1,350.00	
Cadmans Neck Road	1,394.96	\$53,032.50
Street Lights		3,998.58
Household Arts		\$2,421.90
Agriculture Dept.		2,449.24
Adult Alien		182.00
Continuation Schools		1,024.80
Vocational Schools		355.20
Shingling School House Roofs		1,127.24
Shingling School at Westport Factory		58.32
Moth Work		443.14
Bristol Co. Tuber. Hospital		3,638.40
Agency: State Tax	7,480.00	
County Tax	7,527.13	
	<hr/>	
	15,007.13	
Perpetual Care Trust Funds	\$1,130.00	\$16,137.13
Interest		12,988.26
Municipal Indebtedness		30,400.00
Temporary Loans		215,000.00
Dog Fund		400.00
District Nurse		1,500.00
Tax Titles		647.73
Memorial Day		200.00
Platting		142.63
Grading at Greenwood Park		\$490.30
Fire Truck and Equipment		9,196.77
Fire Department		228.36
Legal Expense and Litigation		1,400.00
Public and Town Landings		142.40
Town Landing Commissioners		406.07

Town House Alterations	191.75
State Highway Expense	8,339.35
State Highway Tax	4,670.00
Elmwood Avenue	182.50
Conserve Avenue	481.00
Smeaton Drain	182.00
Pump and Well at So. Westport	40.55
Refunds	529.14
Total Payments	\$492,738.91
Balance Dec. 31, 1928	37,525.09
	<hr/> \$530,264.00

#### APPROPRIATIONS

Dr.	
General Government	\$13,000.00
Protection to Persons and Property	4,750.00
Health and Sanitation	5,500.00
Highways and Bridges	16,000.00
Charities	9,500.00
Soldiers Benefits	1,150.00
Education	77,000.00
Unclassified Bills	600.00
Vocational Schools	500.00
Continuation Schools	1,200.00
Beech Grove Cemetery	500.00
Municipal Indebtedness	30,400.00
Interest	12,000.00
Agriculture Dept.	3,000.00
Household Arts	3,000.00
Adult Alien	300.00
Shingling at W. Factory School	100.00

Shingling Schools at "Head" and "Point"*	1,600.00
Grading at Greenwood Park	500.00
Tar	15,000.00
Cornell Road Macadam	7,000.00
Charlotte White Road	1,500.00
Old Road in Acoaxet Macadam	8,000.00
Davis Road	1,500.00
Conserve Avenue	500.00
Cadmans Neck	1,500.00
Elmwood Avenue	200.00
District Nurse	1,500.00
Memorial Day	200.00
Platting	500.00
Bristol County Tuber. Hospital	3,638.40
Moth Work	500.00
Crusher Plant	500.00
Fire Truck and Equipment	9,200.00
Fire Dept.	250.00
Drain at Smeatons	200.00
Pump and Well at So. Westport	50.00
Soldiers and Sailors Lots	300.00
Town House Alterations	200.00
Litigation and Legal Expenses	1,400.00
Street Lights	4,000.00
State Highway Expense	*8,000.00

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\$246,238.40

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Cr.

By Revenue transfer	\$4,500.00
By Truck Transfer	3,000.00
By Highways and Bridges Transfer	500.00
By Note Balances:	
West Beach Road	\$19.96
Cornell Road	17.77



Sodom Road	7.32	
Shermans Corner	28.15	
Atlantic Avenue	177.29	250.49
By Municipal Indebtedness		13,050.00
By Municipal Indebtedness		7,500.00
By Revenue of 1928		217,437.91
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		\$246,238.40

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## ESTIMATED REVENUE

### RECEIPTS

Cash Com. of Mass. Taxes		\$26,908.52
Vocational Schools, House. Arts	\$1,137.25	
Vocational Schools, Agri. Dept.	1,090.31	
Vocational Schools, Fall River	100.00	
Vocational Schools, New Bedford	40.00	
Continuation Schools	563.26	
Evening Schools	66.60	2,997.42
State Aid		140.00
Veterans Exemption		43.41
Interest		4,080.00
Licenses		628.50
Fines		1,169.20
Sealers Fees		92.75
Education		101.80
Charities		1,166.94
Health refunds	452.46	
slaughter fees	1,053.50	1,505.96
Highways		12.00
Condemned Land		306.24
		<hr/>
		\$39,152.74

# PAYMENTS

To Revenue 1928	\$29,654.32
Cash interest refunds	11.17
To Excess and Deficiency	9,487.25
	<hr/>
	\$39,152.74

## CEMETERY REVENUE

Cr.

Cash sale of Lot	\$25.00
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## REVENUE 1928

### RECEIPTS

Taxes 1928 Assessed	\$218,460.95
Estimated Receipts	29,654.32
	<hr/>
	\$248,115.27

### PAYMENTS

Appropriations	\$217,437.91
Loans Authorized	7,500.00
Agency	15,007.13
General Government	822.03
State Highway Tax	4,670.00
Overlay 1928	2,678.20
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	\$248,115.27

## EXCESS AND DEFICIENCY

### "GENERAL REVENUE"

#### RECEIPTS

Balance Jan. 1, 1928	\$9,101.54
Sundry Balance vote of town Acct. 47	484.60
R. A. Sowle Property	2,346.85

Sundry Balance departmental	2,228.62
R. A. Sowle Property board and care	472.70
Sundry Accts.	495.01
Taxes 1928 added	191.65
Estimated Revenue, bal. of	9,487.25
	<hr/>
	\$24,808.22

#### PAYMENTS

To Sundry Accts. overdrafts Art. 46	\$4,150.55
Appropriation	4,500.00
Tax Title Rev.	907.58
Tailings	410.91
Departmental Revenue	597.48
C. H. Gifford, Collector	28.00
Tax Titles Revenue	1,012.26
R. J. Sowle Property transfer	2,346.85
Sundry Accts vote of town 12/20	6,600.00
Cash	230.61
	<hr/>
	\$20,784.24
Balance unappropriated	4,023.98
	<hr/>
	\$24,808.22

Charles H. Gifford, Collector

Dr.

Balance Jan. 1, 1928	\$114,063.08
Overpayment not refunded etc.	57.88
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	\$114,120.96

	Cr.	
By Transfer to Taxes 1926		\$5,130.21
By Transfer to Taxes 1927		108,990.75
		<hr/>
		\$114,120.96

Charles H. Gifford, Collector Discrepancy

	Dr.	
Taxes 1926 and 1927		\$48,963.89
Interest to E. and D.		41.74
Overpayments, not refunded		93.57
		<hr/>
		\$49,099.20
	Cr.	
Sundry Adjustments		\$35.32
Bonding Co. Cash, 1927 bond		18,800.00
Bonding Co. Cash, a/c 1926 bond		18.48
		<hr/>
		\$18,853.80
Balance unpaid		30,245.40
		<hr/>
		\$49,099.20

Charles H. Gifford, Treasurer Discrepancy

	Dr.	
Town Landing Com.		\$838.61
Slaughter House fees		38.50
		<hr/>
		\$877.11
	Cr.	
Cash		\$578.40
Balance unpaid		298.71
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		\$877.11



# Fines and Forfeits

	Cr.	
By Cash		\$1,169.20

	Dr.	
To Estimated Revenue		\$1,169.20

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# Agency

	Dr.	
Cash State Tax		\$7,480.00
Cash County		7,527.13
		<hr/>
		\$15,007.13

	Cr.	
By Revenue 1928		\$15,007.13

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# Grants and Gifts

	Dr.	
To Dog Fund		\$1,594.69
To Estimated Revenue		2,997.42
		<hr/>
		\$4,592.11

	Cr.	
Cash of Bristol County Dog Fund		\$1,594.69
Cash Com. Mass. Vocational Schools	\$140.00	
House Arts	1,137.25	
Agri. Dept.	1,090.31	
Continuation Schools	563.26	
Evening Schools	66.00	2,997.42
		<hr/>
		\$4,592.11

Licenses  
See Estimated Revenue

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GENERAL GOVERNMENT  
RECEIPTS

Appropriation	\$13,000.00
Excess Def. transfer	2,000.00
Revenue of 1928	822.03
Cash refunds	4.50
Platting transferred to	37.63
	<hr/>
	\$15,864.16

PAYMENTS

Legislative	
Moderator	\$25.00
Executive	
Selectmen	\$1,855.20
Assessors	4,273.10
Auditors	822.03
Auditor	1,653.50
Treasurer	1,289.65
Collector	2,980.68
Other Finance Accts.	51.50
Law	7.25
Town Clerk	1,056.00
Election and Registration	1,196.34
Town House	578.91
Fish Commissioners	20.00
Landing Commissioners	55.00
	<hr/>
	\$15,864.16

## PAYMENTS

Legislative	
Moderator	
C. H. Gifford	\$25.00

Executive	
Selectmen	
George W. Russell	\$500.00
John A. Smith	500.00
Frank R. Slocum	500.00
	\$1,500.00

Other Expenses	
George W. Russell	\$15.00
John A. Smith	11.30
Frank R. Slocum, Auction adv.	15.75
	\$42.05

E. Anthony & Sons	\$20.00
Adams Book Store	8.00
F. M. Cunningham	1.50
Herald News	8.40
C. H. Hitt	15.75
Hill Co.	1.80
Hobbs and Warren	2.55
Lawlor Press	10.75
D. E. Meader	6.30
E. B. Manchester	44.78
P. B. Murphy	2.50
George Norman	50.00
N. E. Tel. and Tel. Co.	28.40
Reynolds Printing	59.42
John A. Santos	8.00

Stephen Tripp	20.00	
Wright and Potter Pig Co.	25.00	
	<hr/>	
	\$355.20	\$1,855.20
Assessors		
George Norman	\$1,000.00	
Irving C. Hammond	\$1,000.00	
Arthur V. Tripp	\$1,000.00	
	<hr/>	
	\$3,000.00	
Other Expenses		
George Norman, auto hire	\$255.00	
Labor and Postage on Valuation Book		
for State	80.50	
Labor with State Auditors	47.50	
Irving C. Hammond, auto	14.30	
Arthur V. Tripp, auto	4.50	\$401.80
Auto Tax Service	\$5.00	
Adams Book Stores	45.16	
A. E. Coffin Press	9.75	
C. M. Carroll, witness	150.00	
Davol Printing Co.	22.75	
Hobbs and Warren	1.58	
Gertrude S. Howland	75.00	
Karl R. Kimison	79.34	
N. B. Typewriter Exchange	16.75	
Elmer B. Manchester	378.47	
Frank R. Slocum, witness	75.00	
E. A. Wood	12.50	
	<hr/>	
	\$1,273.10	\$4,273.10
Auditor		
John Allen	\$1,600.00	



Other Expenses

John Allen, supplies	\$3.65
Hobbs and Warren	17.05
H. S. Hutchinson and Co.	7.90
N. B. Typewriter Exchange	4.06
Frances Pratt and Sons	5.25
Pfaff's Stamp Works	12.00
Wright and Potter Pig Co.	2.14
R. A. Wilcox Co.	1.45

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\$53.50    \$1,653.50

Com. of Mass. Special audit

822.03

Treasurer

C. H. Gifford	\$250.00
Edward L. Macomber	100.00
Edward L. Macomber clerical service and other expense	75.00
George Norman	250.00

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\$675.00

George Norman

Other Expense

C. H. Gifford	\$1.15
George Norman	38.10
Adams Book Store	8.55
Goddard Case and Borden	162.50
A. G. and W. J. Howland	162.50
Ladd and Webster	162.50
E. B. Manchester	12.50
Monroe Press	9.00
Frank R. Slocum	31.60
Vining Press	20.75
H. S. Hutchinson and Co.	5.50

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\$614.65    \$1,289.65

Collector

Edward L. Macomber, 1% com. on Collections	43.23
Frank R. Slocum, Total Coll. in 1928, 181,020.28	1810.20
Paid on acct. of same	1,529.49

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\$1,572.72

Other Expense

C. H. Gifford	\$2.40
E. L. Macomber, clerical service other expense	75.00
F. R. Slocum stamped envelopes	93.68
James A. Buffington	325.00
Hobbs and Warren	9.78
A. G. and W. J. Howland	325.00
H. S. Hutchinson & Co.	2.13
Ladd and Webster	325.00
Vining Press	233.97
Wright and Potter Ptg. Co.	16.00

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\$1,407.96    \$2,980.68

Other Finance Accounts

E. L. Macomber, Justice of Peace	\$13.50
T. A. Waddell Director, certification of notes	38.00

\$51.50

Other General Departments

Law—Reynolds Printing—Jury Lists	7.25
Town Clerk	
Edward L. Macomber	\$1,000.00
Other Expenses	
Goddard Case and Borden	\$4.00
Robert Heyes	9.50

H. S. Hutchinson and Co.	4.35	
P. B. Murphy	6.25	
Pfaffs Stamp Works	.90	
Sullivan and Crocker	31.00	
	<hr/>	
	\$56.00	\$1,056.00

#### Election Registration

##### Registrars of Voters

Walter A. Brightman	\$148.50
Edward L. Macomber	148.50
Oscar H. Palmer	117.00
Leslie J. Tripp	148.50

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\$562.50

#### Election Officers

Frank C. Bly	\$20.00
Christopher Borden	4.00
Beriah Borden	20.00
Othniel T. Borden	4.00
Roby C. Burt	4.00
John L. Duffany	4.00
B. C. Feenan	8.00
I. C. Hammond	4.00
*Frank A. Potter	12.00
E. B. Manchester	4.00
Walter G. Manchester	4.00
Walter W. McCutcheon	12.00
Arthur E. Pettey	20.00
A. Joy Potter	20.00
*A. E. Reynolds	20.00
Harry L. Reed	12.00
George W. Russell	16.00
Edson L. Sanford	20.00
C. L. Sanford	16.00

Ralph Sanford	8.00	
John A. Smith	4.00	
H. M. Tripp	16.00	
C. R. Wood	24.00	
Milton E. Wood	4.00	
		<hr/>
	\$280.00	
Other Expenses		
Com. of Mass.	\$3.50	
Herald News	7.56	
Robert Heyes	3.75	
H. S. Hutchinson & Co.	5.20	
Arthur L. Lawton	25.00	
Wm. Prosser and Sons	8.64	
Reynolds Printing	265.19	
John A. Smith	3.00	
Harry F. Sherman	12.00	
Stephen Tripp	20.00	
		<hr/>
	\$353.84	
		\$1,196.34
Municipal Building		
A. R. Howland Janitor	125.00	
W. C. Atwater and Co., coal	38.50	
Hammond and Tripp, furnace	112.50	
C. L. Johnson, labor	12.00	
T. W. Lees, labor	3.00	
M. E. MacDonald, wood	70.00	
N. B. Gas and E. Lt. Co., light	72.46	
Elmer A. Pierce	41.65	
C. A. Gifford Store, coal	23.60	
C. A. Gifford Store, furnace	78.10	
W. B. Whalon	2.10	
		\$578.91



Fish Commissioners		
John H. Allen	\$10.00	
C. H. Hitt	10.00	
		\$20.00
Landing Commissioners		
John I. Gifford	\$10.00	
Robert A. Gifford	10.00	
Samuel A. Boan	10.00	
George W. Russell	10.00	
George Norman Treas.	15.00	
		\$55.00
Total Payments		<u>\$15,864.16</u>

## PROTECTION TO PERSONS AND PROPERTY

### RECEIPTS

Balance overdrawn Jan. 1, 1928	\$21.50	
By Revenue		21.50
		<hr/>
Appropriation		\$4,750.00
Cash		38.30
Revenue, transfer		1,600.00
		<hr/>
		\$6,388.30

### PAYMENTS

Police Department:	
Salaries and Wages	\$5,667.84
Other expenses	35.45
Inspection	256.48
Forestry	107.35
	<hr/>
	\$6,067.12

Balance unexpended	321.18
	<hr/>
	\$6,388.30

#### PAYMENTS

##### Salaries and Wages:

Omer D. Brightman, Constable	\$178.70
Manuel DeAndrade, Constable	240.00
Charles H. Hitt, Constable	1,717.05
Harry F. Sherman, Constable	1,893.48
Richard J. Shorrock, Constable	226.40
Shirley B. Allen, Police	158.56
Jonathan Borden, Police	183.80
Joseph Cieto, Police	145.73
Frank P. Columbia, Police	108.87
Chas. L. Johnson, Police	144.94
Norman B. Hopkinson, Police	284.21
Wm. Montigny, Police	167.66
Philip Sherman, Police	205.50
Wilfred Sherman, Police	12.94

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\$5,667.84

##### Other Expenses:

Auto. Mutual Fire Insurance Co.	\$14.40
John H. Davis	11.00
Wm. Montigny	1.30
P. B. Murphy	8.75

\$35.45

##### Inspection:

Sealer of Weights and Measures,	
Walter F. King, Sealer	\$192.50

##### Other Expenses:

W. & L. E. Gurley	19.88
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A. G. & W. J. Howland	35.95
Walter F. King	8.15

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\$256.48

Forestry:

Forest Fires and	
Christopher Borden, et als	\$29.50
T. E. Borden	1.15
Dartmouth Fire Dept.	59.00
Oneda Gagne	9.50
Ed. M. Reed	8.20

107.35

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Total Payments	\$6,067.12
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**TREE WARDEN**

RECEIPTS

Balance Jan. 1, 1928	\$166.00
Balance unexpended	166.00

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**MOTH WORK**

RECEIPTS

Appropriation	\$500.00
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PAYMENTS

Auto Mutual Insurance Co.	\$14.40
B. R. Acornley & Co.	18.00
Christopher Borden et als, Pay Rolls	308.00
Thomas E. Borden	25.57
John H. Davis	24.65

F. R. St. & Gas Pipe Co.	1.05
Nitrate Agencies Co.	51.47
	<hr/>
	\$443.14
Balance unexpended	56.86
	<hr/>
	\$500.00

## HEALTH AND SANITATION

### RECEIPTS

Balance Jan. 1, 1928	\$340.19	
By Revenue		340.19
		<hr/>
Appropriation		\$5,500.00

### PAYMENTS

General Administration	\$318.75
Tuberculosis	1,448.10
Vital Statistics	170.25
Other Expenses of Health	85.96
Inspection	2,211.00
Sanitation	464.00
	<hr/>
	\$4,698.06
Balance unexpended	801.94
	<hr/>
	\$5,500.00

### PAYMENTS

General Administration:	
Chas. A. Hicks	\$36.25
Edw. W. Burt	62.50



Edw. L. Macomber	75.00
Charles R. Wood	75.00

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\$248.75

Other Expenses:

Edw. W. Burt, traveling expenses	\$20.00
E. L. Macomber, traveling expenses	25.00
Chas. R. Wood, traveling expenses	25.00

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\$70.00

\$318.75

Tuberculosis and Contagious Disease:

Bristol County Tuberculosis Hospital	\$919.10
Lakeville State Sanitorium	379.00
City of Fall River	150.00

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\$1,448.10

Vital Statistics:

E. L. Macomber, recording:

101 Births	\$101.00	
42 Marriages	21.00	
66 Deaths	33.00	155.00

Sundry Physicians, 61 Births	15.25	\$170.25
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Other Expenses of Health:

Edw. W. Burt, M. D.	\$41.00
Jonathan Borden	3.00
E. Christopher	2.00
Robert Heys	13.75
H. S. Hutchinson & Co.	7.70
Chas. A. Hicks, M. D.	7.00
E. L. Macomber	.76
Reynolds Printing	10.75

\$85.96

Inspection:

Children—Sec. Education "Health."

Animals—

W. W. Kirby, V. S. \$145.00

Norman W. Kirby 191.00

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\$336.00

Slaughter:

Frank C. Bly \$840.00

Wm. Donald 75.00

John C. Partington 840.00

John C. Partington, travel 120.00

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\$1,875.00

\$2,211.00

Sanitation:

Andrew Lees, Cadman's Neck,

Andrew Lees, Horseneck 254.00

Daniel E. Meader, Acoaxet 210.00

464.00

Total Payments

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\$4,698.06

**BRISTOL COUNTY TUBERCULOSIS HOSPITAL**

RECEIPTS

Appropriations

\$3,638.40

PAYMENTS

County Treasurer

\$3,638.40

**PUBLIC WELFARE**

RECEIPTS

Balance, Jan. 1, 1928

\$2,696.82

By Revenue

2,696.82

Appropriation

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\$9,500.00

By Excess and Deficiency	1,500.00
	<hr/>
	\$11,000.00

#### PAYMENTS

General Administration	\$615.15
Infirmary	3,352.60
Outside Relief	6,936.20
	<hr/>
	\$10,903.95
Balance unexpended	96.05
	<hr/>
	\$11,000.00

(1928 Refunds \$1,166.94)

#### PAYMENTS

General Administration:		
John I. Gifford	\$166.66	
Samuel A. Boan	166.67	
Roby C. Burt	166.67	
	<hr/>	\$500.00
Other Expenses:		
Samuel A. Boan	\$5.80	
Roby C. Burt	106.71	
Francis Pratt & Son	1.75	
H. S. Hutchinson & Co.	.89	
	<hr/>	
	\$115.15	\$615.15
Infirmary:		
Wm. C. Atwater & Co.	\$213.77	
Samuel A. Boan	13.00	
Browne Pharmacy	.67	
Wm. R. Collins	23.53	

Cushing & Boucher	3.50
Downey & Howland	40.25
C. H. Gifford Store	25.45
John I. Gifford	21.53
A. G. and W. J. Howland	50.05
David A. King, board of inmates	2,605.00
Wm. Prosser and Son	9.01
Albert Rounds	36.35
L. S. S. Russell	136.50
Fred Scott	11.75
Spare and Co.	14.86
Roger Sherman	10.50
Archie Tripp	54.85
Wm. W. Whalon	82.03
	\$3,352.60
Outside Relief	
John Allen	\$3.00
Besse	48.00
W. C. Borden	57.96
L. J. Bouchard	51.22
C. A. Bowen	104.19
Thomas E. Borden	41.65
Isabella Clarke	178.65
Cushing and Boucher	5.00
Com. of Mass.	366.00
City of Fall River	980.09
City of New Bedford	154.00
Alfred Davian	737.75
Town of Dartmouth	182.23
Mrs. Arthur Feenan	147.00
John R. Fish	472.71
Fall River General Hospital	35.00
Gifford and Hammond	23.00
Oneda Gagne	263.79



John L. Gifford	7.30
C. A. Gifford Store	322.66
Arthur Guilmette	140.10
Herman Gray	47.38
Hammond & Tripp	86.53
Benj. C. Haskell	7.00
Dr. Chas. A. Hicks	300.00
James Hartnett	2.00
Stephen R. Howland	125.00
Wm. F. Wing	2.00
F. Kratzsch	14.00
Chas. J. Lincoln	15.26
Richard Manchester	37.50
E. L. Macomber	3.00
Modern Shoe Store	50.32
Mrs. David Orr	15.00
M. G. Perry	16.25
H. L. Potter Estate	103.00
Prosser & Son	23.68
R. Routhier	185.71
Peter Samson	32.00
Anna Sullivan	16.63
F. J. Sylvia Co.	15.48
E. E. Tripp	33.80
Warren Tripp	2.00
Wm. C. Tripp	202.59
Union Hospital	139.00
August Valliancourt	66.00
Westport Mfg. Co.	72.00
Wm. C. White	61.00
C. O. Wing	12.50
Frank Whalen	19.63
J. L. Vincent	14.00
Peter Young	47.28

F. S. Brightman Co.	35.95
H. A. Blackmer	3.25
E. W. Burt	2.00
R. L. Desbiens	133.16
Cash	673.00
	<hr/> 6,936.20
Total Payments	<hr/> \$10,903.95

### EDUCATION

#### Receipts

Balance Jan. 1, 1928	\$ .52
To Revenue	<hr/> \$ .52
Appropriation	77,000.00
Dog Fund	894.69
Cash refund	4.80
Household Arts transfer	750.00
	<hr/> \$78,649.49

#### Payments

General Expenses:	
Administrative Salaries	\$2,429.57
Other General Salaries	2,768.66
Other General Expenses	850.95
Teachers Salaries	43,821.27
Text Books and Supplies	2,440.75
Transportation	13,700.57
Janitors	5,195.04
Janitors Service, Cleaning	188.32
Fuel and Light	3,018.52
Maintenance	2,567.48

Furniture and Furnishings	15.25
Health	1,338.14
General Expenses	127.03

	<hr/>
	\$78,461.55
Balance unexpended	187.94
	<hr/>
	\$78,649.49

#### Payments

##### General Expenses

##### Administration Salaries

Arnold W. Milliken, expenses	\$85.50	
Frank A. Potter, expenses	39.50	
Charles R. Tallman, expenses	115.00	
Fred A. Baldwin, Supt.	1,489.57	
Milton E. Earle, Supt.	700.00	
		\$2,429.57

##### Other General Salaries

Richard J. Shorrock, Atten. Officer	\$76.64	
Philip Sherman, Atten. Officer	60.00	
E. F. Cody, M. D. S., Sch. Phy.	406.26	
Arthur W. King, Sch. Phy.	125.01	
Florence Caldwell, Sch. Nurse	1,800.00	
Ruth Collins	300.75	
		2,768.66

##### Other General Expenses

Fred H. Baldwin	\$544.97
F. S. Brightman Co.	12.78
Milton E. Earle	39.71
Electric Time Co.	4.06
J. H. Franklin Co.	14.65
Hammond & Tripp	3.50
Francis Krecioch	1.40

N. E. Tel. & Tel. Co.	160.33
N. B. Typewriter Exchange	6.50
C. R. Tallman	5.90
Arthur Tripp	24.50
Carlton Wing	2.25
Chas. R. Wood	3.00
Wright & Potter Co.	18.71
Alton Pierce	1.00
A. W. Milliken	5.15
Silver Burdette Co.	2.54

850.95

Teachers Salaries	Retirement	
Abarn, Mabel	\$62.50	\$1,250.00
Baker, Doris	56.50	1,130.00
Barlow, Elizabeth	52.00	1,040.00
Boodry, Angela	49.20	976.50
Boodry, Irene		25.00
Breault, Henry C. R.	68.00	1,360.00
Brickhill, Doris	28.80	576.00
Brightman, Vivian E.		30.00
Chace, Jonathan	20.00	405.00
Crossley, Doris	46.20	924.00
Cummings, Francis	24.00	480.00
Dailey, Kathryn	60.00	1,200.00
Davis, Mrs. John H.		52.50
Dempsey, Louise	27.00	540.00
Earle, Milton E.	100.00	2,540.00
Ellis, Dorothy	39.00	780.00
Farrell, Winifred	52.20	1,039.00
Gifford, Elizabeth	55.00	1,100.00
Gifford, Norman	85.00	1,700.00
Gilman, Mabel	36.00	720.00
Harrison, Luella		35.00
Howland, Frances	9.00	265.00



Kelly, Beatrice	34.50	690.00
Kehoe, Katherine	50.20	989.00
Kendrick, Margaret	30.00	600.00
Kirby, Gladys	68.50	1,370.00
Kratsch, Mary	49.20	971.50
Lambert, Alice	4.50	79.50
Lewis, Marion G.	50.00	995.00
Lannigan, Dorothy	19.20	384.00
Lyons, Cecilia	18.00	360.00
McCarthy, Arthur	20.00	371.42
McCutcheon, Lora E.		105.00
McLeod, Matilda	33.00	657.50
Macomber, Ada		1,089.50
Macomber, Alice		1,250.00
McNally, Mary	24.00	480.00
Medeiros, Charlotte	60.00	1,140.00
MacKenzie, Jennie	31.50	630.00
Michaud, Hattie	56.10	1,122.00
Margolis, Jennie	49.20	979.00
Newberry, Robert J.		30.00
O'Neil, Mary		25.00
Oliver Jr., Chas. F.	100.00	1,833.30
Oliver Jr., Chas. F. Mrs.		175.00
O'Donnell, Helen	19.00	380.00
Pieper, Josephine	39.00	770.00
Potter, Louise	54.20	1,084.00
Partington, Mary	18.00	360.00
Perry, Mary	19.00	380.00
Quinn, John	30.00	600.00
Reed, Mrs. Harry		22.50
Rosnell, Ellen E.	64.20	1,279.00
Riley, Mabel	28.50	570.00
Silveira, Veronica	24.00	480.00
Tallman, Kate		1,415.00

Tripp, Hazel	53.00	1,060.00
Warner, Mrs. Nellie		310.00
Walker, Mabel	48.70	956.50
White, Webster W.	48.00	960.00
Wood, Dorothy	51.20	979.00
Wood, Ruth	28.80	566.00
	<hr/>	
	\$2,093.90	\$46,666.72
Mary M. Davis		2.50
C. F. Oliver Jr.		10.00
		<hr/>
		\$46,679.22
Less transferred to		
Household Arts	1,350.00	
Less transferred to		
Agriculture Dept.	1,465.04	
		<hr/>
		2,815.04
		<hr/>
		\$43,864.18
Less transferred to Arts and Agriculture	42.91	
		<hr/>
		43,821.27
Text Books and Supplies		
American Book Co.		\$6.14
Allyn & Bacon		7.35
D. Appleton Co.		1.88
F. S. Brightman Co.		458.01
E. E. Babb & Co.		607.58
Borden Guiney & Kendall Co.		47.12
Bobbs Merrill & Co.		2.85
Wm. Berard		1.00
Brewer & Co.		26.74
Burroughs Add. Mach. Co.		13.20
Chemical Rubber Co.		43.43
Thomas W. Croacher		69.27

Cambridge Botanical Supply Co.	3.92
Davis, John H.	1.50
Downey & Howland	27.56
Economy Hardware Co.	15.98
Earle, Milton E.	.75
Ginn & Co.	33.71
Gregg Rub. Co.	8.78
Gifford Store, C. A.	3.65
Gifford, E. R.	3.45
Gray Seymore Co.	1.35
Heath & Co., D. C.	19.02
Houghton Mifflin Co.	137.74
King, Wm.	.75
Lincoln, Edw. A.	102.00
Lippincott Co., J. B.	4.71
McKinley Pub. Co.	8.68
Magnus Brush Mat. Co.	7.64
Macmillan Co.	2.80
Mark, M.	3.00
Milton Bradley Co.	5.09
McWhirr Co., R. A.	.90
Nichols Co., A. L.	3.60
N. B. Typewriter Co.	10.25
N. B. Vocational School	30.00
National Pub. Society	.27
National School Publishing Co.	2.00
Office Appliance Co.	32.60
A. M. Palmer Co.	5.00
Potter, A. J.	7.20
Public Schools Pub. Co.	1.50
Rand McNally Co.	37.68
Royal Typewriter Co.	60.00
Roe Peterson & Sons	1.06
Remington Rand Bus. Co.	68.60

Rugg, Harold	72.31	
Silver Burdette & Co.	127.11	
Scott Forseman Co.	8.35	
Singer Sewing Mach. Co.	15.00	
Sanborn & Co., B. H.	103.43	
Steinert & Sons, M.	2.25	
Taylor, J. B.	88.88	
Teachers College	2.25	
Underwood Typewriter Co.	50.00	
Vincombe, C. E.	4.00	
Winston Co., John C.	22.95	
World Pub. Co.	20.03	
Waite, Walter F.	7.49	
Williams, John	2.50	
Wright & Potter Ptg. Co.	10.29	
Zaner & Bloser Co.	1.81	
	<hr/>	
	\$2,475.96	
Less transferred to Arts and Agri.	35.21	2,440.75
Transportation		
Fish Jr., John R.	\$1,225.59	
Lawton, Geo. S.	1,253.55	
Manley, Chas.	160.50	
Potter, Abm. J.	1,389.43	
Potter, Frank A.	1,231.59	
Vieira, W. F.	1,436.55	
Wood, Chas. R.	2,233.31	
Wood, Walter A.	1,604.91	
Woodcock, James	1,677.99	
Union Street Railway Co.	1,973.00	
Lambert, Alice	47.00	
	<hr/>	
	\$14,233.42	



Less charged to Household Arts	\$124.80	
Less charged to Agri.	142.05	
Less charged to Agri.	133.00	
Less charged to Arts	133.00	
	<hr/>	532.85
		<hr/> 13,700.57

#### Janitors

Babcock, John	\$435.00
Berard, Wm.	1,175.00
Bowman, Joseph	900.00
Cunningham, John	600.00
Hebert, Arthur	25.00
Minkima, John	150.00
Reynolds, Arthur	280.00
Sanford, Ezra	115.40
Souza, Frank	150.00
Thynge, George	900.00
Thynge, George Mrs.	450.00
Woodcock, James L.	280.00
Wordell, Harold	34.64

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\$5,495.04

Less to Household Arts      \$300.00      \$5,195.04

#### Cleaning

Bowman, Joseph	\$35.00
Cunningham, John	20.00
Minkema, John Mrs.	6.00
Morrison, Harry	17.32
Petty, Ruth	21.25
Reynolds, Arthur	13.50
Thynge, Alice Mrs.	21.00

Thynge, George	41.00	
Woodcock, James	13.25	
		\$188.32
Fuel and Light		
Atwater Co., Wm. C.	\$2,597.79	
Emery Electric Co.	1.38	
Fall River Electric Lt. Co.	17.77	
Lake, William	39.50	
Minkema, John	.75	
N. B. Gas and E. Lt. Co.	160.02	
Partington, John C.	60.00	
Petty, Nelson	24.00	
Sanford, Albert A.	34.00	
Sanford, Ezra L.	9.45	
Souza, Frank	36.00	
*Costa, Manuel	22.00	
Reynolds, A. E.	47.25	
Westport Mfg. Co.	14.63	
	<hr/>	
	\$3,064.54	
Less transfer to Arts	\$46.02	\$3,018.52
Maintenance of Buildings and Grounds		
Allen Slade Co.	\$19.90	
Brightman Co., F. S.	252.25	
Borden, Gurney and K. Co.	41.76	
Com. of Mass. Pub. Safety	20.00	
Congdon and Carpenter Co.	2.40	
Crandon Bros.	7.70	
Deane, Chas. L.	19.25	
Downey and Howland	200.20	
Dolge and Co. C. B.	18.00	
Earle Edward M.	3.00	
Economy Hardware Co.	17.25	
F. R. Cast Stone Co.	16.50	

F. R. Grain Co.	1.80
F. R. St. and Gas Pipe Co.	37.42
Gifford & Hammond	3.50
Gifford Store C. A.	17.53
Hall, Daniel	7.17
Hammond and Tripp	1.05
Hawes Electric Co.	17.25
Heathcote Welding Co.	1.50
Hughes, James T.	11.95
Johnson, C. L.	89.63
King, Louis A.	8.00
Kriscioch, Francis	2.40
Lawton, Arthur	1,515.40
McWhirr Co. R. A.	28.35
Pettey, Willard M.	4.95
Prosser and Son, Wm. A.	97.20
Routhiers Garage	20.90
Reformatory for Women	3.08
Smeaton, Abbie	1.00
Troy Co. W. Mfg. Co.	3.00
Union Belt Co.	14.43
Westport Mfg. Co.	25.00
Waterman Waterbury Co.	23.00
Whalon, Wm. B.	57.19
White Warner Co.	13.68
Woodcock, James L.	2.25

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\$2,626.84

Less to Arts and Agri.

\$59.36

\$2,567.48

Furniture and Furnishings

Borden Gurney and Kendall Co.

11.70

Gifford and Hammond

3.50

\$15.25

Other Expenses	
Coffin Press A. E.	\$182.04
Class of 1928 "High"	30.00
Duffy, H. J.	9.63
Franklin Co. J. L.	14.00
Gifford Store C. A.	10.50
Howland, A. G. and W. J.	387.26
Johnson, C. L.	1.00
Ladd and Webster	73.71
Lincoln, Edward A.	30.00
Westport Mfg. Co.	500.00
Wood, Chas. R.	100.00
	\$1,338.14
Health	
Brewer and Co.	\$3.05
Caldwell Florence E.	2.93
Duffy, Henry J.	13.28
Mead and Wheeler	2.77
Walsh, James A. Dr.	105.00
	\$127.03
Total Payments	<u>\$78,461.55</u>

## HOUSEHOLD ARTS

### RECEIPTS

Balance Jan. 1, 1928	.53
To Revenue	.53
	<u>          </u>
Appropriation	3,000.00
Smith Hughes Fund	172.94
	<u>\$3,172.94</u>



# PAYMENTS

To Education transfer	\$750.00
Payments as below	2,421.90

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\$3,171.90

Balance unexpended	1.04
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\$3,172.94

# PAYMENTS

Atwater, W. C.	\$85.23
Aitkin Son and Co.	7.45
Appleton and Co. D.	18.19
Caldwell, F. E.	200.00
Houghton, Mifflin Co.	1.48
McWhirr Co. R. A.	15.07
MacMillan Co.	9.15
Moore Cattrell Agency	9.00
Pieper, Josephine	1.00
Potter, Frank A.	33.77
Rand McNally Co.	4.65
Smeaton, Abby	2.00
Smeaton, Wm. S.	1.75
Pay Roll teaching	1,350.00
Pay Roll janitor	300.00
Pay Roll transportation	124.80

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\$2,163.54

To Education, Supplies \$26.81

Repairs	42.53
Fuel	46.02
Transportation	133.00
Teaching	10.00

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Total Payments \$2,421.90

# **AGRICULTURE DEPT.**

## RECEIPTS

Balance, Jan. 1, 1928		\$70.78
To Revenue	70.78	
	<hr/>	
Appropriations		3,000.00
Smith Hughes Fund		125.01
	<hr/>	
		\$3,125.01

## PAYMENTS

Payments as below	\$2,449.24
Balance unexpended	675.77
	<hr/>
	\$3,125.01

## PAYMENTS

Central Scientific Co.		\$8.01
Creamery Package Mfg. Co.		11.85
Davis, John H.		.75
Duffy, H. J.		13.79
Earle, Milton E.		.60
Huads Dairyman		1.00
Mt. Hope		6.00
C. F. Oliver Jr., travel		15.00
Pettey, Frank		200.00
Pay Roll, teaching	\$1,465.04	
C. F. Oliver Jr., teaching	366.66	
	<hr/>	
		1,831.70
Pay roll, transportation		142.05
Wiley & Sons, John		27.35
	<hr/>	
		\$2,258.10

To Education		
Supplies and Rep.	\$25.23	
Transportation	133.00	
Teaching	32.91	191.14
		<hr/>
Total Payments		\$2,449.24

### ADULT ALIEN EDUCATION

#### RECEIPTS

Balance, Jan. 1, 1928		\$ .40
To Revenue	\$ .40	
	<hr/>	
Appropriation		300.00

#### PAYMENTS

Jennie Mackenzie, teaching	\$78.00
Arthur J. McCarthy, teaching	78.00
Wm. Berard	26.00
	<hr/>
Total Payments	\$182.00
Balance unexpended	118.00
	<hr/>
	\$300.00

### VOCATIONAL SCHOOLS

#### RECEIPTS

Balance, Jan. 1, 1928		\$15.80
To Revenue	\$15.80	
	<hr/>	
Appropriation		500.00

PAYMENTS

City of Fall River	\$183.20
City of New Bedford	172.00
	<hr/>
Total Payments	\$355.20
Balance unexpended	144.80
	<hr/>
	\$500.00

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CONTINUATION SCHOOLS

RECEIPTS

Balance, Jan. 1, 1928	\$73.48
To Revenue	\$73.48
	<hr/>
Appropriation	1,200.00

PAYMENTS

City of Fall River, tuition	\$1,018.08
City of New Bedford, tuition	6.72
	<hr/>
Total Payments	\$1,024.80
Balance unexpended	175.20
	<hr/>
	\$1,200.00

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MACOMBER'S CORNER SCHOOL

RECEIPTS

Balance, Jan. 1, 1928	\$112.94
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PAYMENTS NONE

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BEULAH SCHOOL

RECEIPTS

Balance, Jan. 1, 1928	\$24.37
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PAYMENTS NONE



# SHINGLING SCHOOLHOUSE ROOF AT POINT AND HEAD

## RECEIPTS

	Cr.	Cr.
Balance, Jan. 1, 1928	\$1,600.00	
Less Dec. 31, 1928	4.00	
	<hr/>	\$1,596.00

## PAYMENTS

Fall River Daily Herald	\$5.04
E. Anthony & Sons	7.50
Peckham Roofing Co.	1,114.70
	<hr/>
Total Payments	\$1,127.24
Balance unexpended	468.76
	<hr/>
	\$1,596.00

# SHINGLING WESTPORT FACTORY SCHOOL

## RECEIPTS

Appropriation	\$100.00
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## PAYMENTS

Chas. T. Gifford	\$58.32
Balance unexpended	41.68
	<hr/>
	\$100.00

# MEMORIAL DAY

## RECEIPTS

Appropriation	\$200.00
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## PAYMENTS

James Morris Post	\$200.00
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## DISTRICT NURSE

### RECEIPTS

Appropriation	\$1,500.00
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### PAYMENTS

C. Josephine Howland to May 31	\$500.00
Florence E. Caldwell to Dec. 31	1,000.00
	<hr/>
	\$1,500.00

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## FREE PUBLIC LIBRARY

### RECEIPTS

Balance, Jan. 1, 1928	\$31.25
Dog Fund	300.00
	<hr/>
	\$331.25

### PAYMENTS

Salaries and Wages	\$90.75
Books and Periodicals	239.87
	<hr/>
	\$330.62
Balance unexpended	.63
	<hr/>
	\$331.25

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### PAYMENTS

Salaries and Wages:	
Annie R. Howland	\$53.75
Louise A. Feenan	27.00
Florence Pettey	10.00
	<hr/>
	\$90.75

Books and Periodicals:

Hutchinson Co., H. S.	\$218.06
Macomber, Ada S.	17.50
Star Store	1.56
Steiger Dudgeon Co.	2.75

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\$239.87

Total Payments

\$330.62

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**CLEARING WOOD LOT**

	Dr.	Cr.
Balance, Jan. 1, 1928	\$38.98	
By Revenue		\$38.98

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**BEECH GROVE CEMETERY**

RECEIPTS

Balance, Jan. 1, 1928	\$89.74
Appropriation	500.00
	<hr/>
	\$589.74

PAYMENTS

Salaries	\$250.00
Wages	239.55
All other expenses	76.70
	<hr/>
	\$566.25
Balance unexpended	23.49
	<hr/>
	\$589.74

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PAYMENTS

Salaries, T. W. Lees, Supt.	\$250.00
Wages	239.55

All other expenses:

Borden Guieny & Kendall	
Co.	\$7.49
Downey & Howland	46.54
Fall River S. & G. P. Co.	7.50
Gifford Store, C. A.	3.87
Lees, Thomas W.	7.50
Whalon, Wm. B.	3.80
	<hr/> 76.70

Total Payments	<hr/> \$566.25 <hr/>
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### **SOLDIERS' AND SAILORS' LOTS**

#### RECEIPTS

Balance, Jan. 1, 1928	\$81.79
To Revenue	\$81.79

Appropriation	<hr/> 300.00
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#### PAYMENTS

Thomas W. Lees	\$168.75
John F. Cunningham	25.00
Edward A. Sherman	24.75

	<hr/> \$218.50
Balance unexpended	81.50

	<hr/> \$300.00 <hr/>
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### **PERPETUAL CARE BURIAL LOTS**

#### RECEIPTS

Balance, Jan. 1, 1928	\$3,120.03
Cash dividends on Trust Funds to Oct. 1928	1,396.28

	<hr/> \$4,516.31
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### PAYMENTS

Beech Grove Cemetery	\$498.75
Linden Grove Cemetery	206.50
Maple Grove Cemetery	211.47
Westport Point Cemetery	93.75
Private Cemeteries	374.25
	<hr/>
	1,384.72
Balance unexpended	3,131.59
	<hr/>
	\$4,516.31

### PERPETUAL CARE TRUST FUNDS

#### RECEIPTS

Balance, Jan. 1, 1928		\$28,732.00
Cash of sum name of		
John Smith	\$100.00	
A. E. & H. A. Davis	50.00	
Thomas B. Earle	100.00	
Thomas J. Hart	50.00	
R. S. Reed	100.00	
Willard E. Wood	50.00	
William W. Howland	100.00	
Walter H. Wilbur	50.00	
Thomas R. Brightman	100.00	
Emma A. Reed	30.00	
George E. Sherman, Adm.	100.00	
Philip M. Wheeler, Exr.	100.00	
E. L. Macomber	100.00	
Ruth W. Reed	100.00	1,130.00
	<hr/>	
		\$29,862.00

## N. B. INSTITUTION FOR SAVINGS

	Dr.	Cr.
Balance, Dec. 31, 1928 on deposit		\$29,862.00
Balance Jan. 1, 1928	\$28,732.00	
Deposits in 1928	1,130.00	
	<u>\$29,862.00</u>	

### UNCLASSIFIED BILLS

#### RECEIPTS

Balance Jan. 1, 1928	\$124.16	
By Revenue		\$124.16
	<u>          </u>	
Appropriation		\$600.00

#### PAYMENTS

Carters Ink Co.	\$2.50	
N. E. Tel. and Tel. Co.	134.88	
Reynolds Printing: 1,000 Town Reports		
152 pages @ \$2.50	380.00	
	<u>          </u>	
	\$517.38	
Balance unexpended	82.62	
	<u>          </u>	
	\$600.00	

### INTEREST

#### RECEIPTS

Balance, Jan. 1, 1928		\$625.00
To Revenue	625.00	
	<u>          </u>	
Appropriation		\$12,000.00

By Excess or Deficiency	1,500.00
Cash refund	11.40
	<hr/>
	\$13,511.40

#### PAYMENTS

N. B. Institution for Savings:		
Interest on Permanent		
Loans	\$4,482.94	
B. M. C. Durfee Trust Co.,		
Interest on Permanent		
Loans	833.75	
		5,316.69
N. B. Inst. for Savings,		
Interest on temporary		
loans	2,499.99	
B. M. C. Durfee Trust Co.,		
Interest on temporary		
loans	1,150.00	
Merchants Nat'l Bank,		
Interest on temporary		
loans	2,757.78	
Merchants Nat'l Bank, Boston,		
Interest on temporary		
loans	1,263.80	7,671.57
		<hr/>
		\$12,988.26
Balance unexpended		523.14
		<hr/>
		\$13,511.40

## HIGHWAYS AND BRIDGES

### RECEIPTS

Balance, Jan. 1, 1928	\$176.69	
By Revenue		176.69
		<hr/>
Appropriation		\$16,000.00
By Street Railway Tax		1,549.07
		<hr/>
		\$17,549.07

### PAYMENTS

General Expenses	\$16,138.61	
To Conserve Avenue	500.00	
To Truck Account, service rendered	910.00	
		<hr/>
	\$17,548.61	
Balance unexpended		.46
		<hr/>
	\$17,549.07	

### PAYMENTS

Chas. S. Haskell, Highway Surveyor	\$1,766.03	
Robert A. Gifford, Highway Surveyor to		
3/12		433.94
Pay Rolls to Dec. 29—		
Labor	\$5,945.35	
Teams	2,511.13	
		<hr/>
	\$8,456.48	
Auto Mutual Life and Fire Insurance		
Company		9.99
Atwater & Co., W. C.		22.59
Bowen & Co., Joseph A.		81.32



Brightman Co., F. S.	2.50
Brightman, Wm. R.	272.70
Bosworth, Elizabeth S.	254.14
Borden, Grimey & Co.	76.10
Babbitt Steam Specialty Co.	66.80
Beckman Co., C. E.	95.51
Barrett Co.	76.00
Boan, S. A.	26.00
Bailey & Grant	230.84
Barlow Coal Co.	23.10
Borden Remington Co.	4.40
Commissioner of Mass., State Highway	10.00
Chase, H. R.	7.50
Congdon, Carpenter Co.	86.29
Covel & Osborn	23.72
Coggeshall, E. N.	3.62
Dafgard, Louis E.	3.75
Davis, John H.	709.92
Downey & Howland	32.10
Economy Radiator Co.	13.25
Fall River Granite & Quarry Co.	142.00
Fuller, N. T.	44.00
Federal Truck Sales Co.	1.40
F. R. Steam & Gas Pipe Co.	.60
Fyr Fyter Co.	60.75
Gifford, C. A. Co.	62.22
Greene & Wood	45.33
Gunning Boiler & Machine Co.	180.24
Gagne, Oneda	12.78
Gulf Refining Co.	9.75
Hayes Co., N. P.	19.30
Handy & Co., Jonathan	49.60
Howland, Stephen R.	194.07
Haskell, C. S. (fee bills)	20.41

Hawes, S. T. Estate	5.50
Harper, Robert L.	28.92
Johnson, E. L.	72.00
Keough, Storage Co.	.88
Ladd & Webster, Workmans' Compensation Policy	1,045.20
King, William	1.10
Interstate Truck Co.	10.55
Macomber, C. D.	30.32
Mack Motor Truck Co.	16.48
N. B. Boiler & Machine Co.	17.73
N. B. Gas & Edison Light Co.	51.17
N. E. Tel. & Tel. Co.	57.91
N. E. Implement Co.	356.57
N. E. Metal Culvert Co.	183.40
Neil Hardware Co., J.	34.00
Ousback & Benson	24.23
Palmer, Henry, drawtender	195.00
Pettey, Willard N.	1.40
Potter, A. J.	1.40
Sanford, H. E.	2.75
Spencer Brightman Service Co.	100.00
Service Auto Supply Co.	41.42
Simmons, J. A.	15.70
Terry & Crawford	2.80
Tripp, F. S.	2.40
Whalen, William B.	145.49
Wheelock & Son, Wm. M.	20.60
Wordell, A. E.	51.65
Total Payments	<hr/> \$16,138.61

# TAR

## RECEIPTS

Balance unexpended		\$208.85
To Revenue	208.85	
Appropriation		\$15,000.00
Balance overdrawn		.04

## PAYMENTS

Payments—Below	\$14,860.04	\$15,000.04
To Truck, services rendered	140.00	
	\$15,000.04	

## PAYMENTS

Pay Rolls		
To Truck, labor	\$5,041.49	
Trucks	2,056.00	7,097.49
Barrett Co.		5,874.79
Bailey & Grant		417.89
Babbitt Steam Specialty Co.		81.43
Barlow Coal Co.		25.00
Beckman Co., C. E.		37.50
Dyer Sales & Machine Co.		157.50
Driscoll Sand & Gravel Co.		100.00
Fall River Sand & Gravel Co.		1.30
Haskins, C. S.		15.39
Hawes Electric Co.		60.32
Kinney Mfg. Co.		16.95
N. E. Broom Supply Co.		50.54

N. E. Implement Co.	205.00	
N. B. Gas Co.	158.94	
N. Y., N. H. & H. R. R. Co.	65.00	
Mac's Tire and Rim Service Co.	100.00	
Tar Products Corp.	76.00	
Wheelock & Son, W. L.	69.00	
Cartier & Son, M. N.	250.00	
Total Payments		\$14,860.04

## TRUCK REVENUE

### RECEIPTS

Balance, Jan. 1, 1928, transferred from Truck Account		\$4,311.16
Transferred to Appropriation Account		3,000.00
		\$1,311.16
General Repairs	\$910.00	
Tar	140.00	
Cadman's Neck Road	60.00	
Davis Road	100.00	
Charlotte White Road	150.00	
		1,360.00
Cash refund		52.20
		\$2,723.36
Credit Balance		

## TRUCK MAINTENANCE

### PAYMENTS

Pay Rolls, 6/30 inclusive	584.00
Atwater & Co., W. C.	22.60
Auto Mutual Liability Insurance Co.	314.71



Babbitt Steam Specialty Co.	.20	
Bailey & Grant	226.38	
Congdon & Carpenter Co.	9.98	
Davis, John H.	50.84	
Downey & Howland	1.73	
Dyer Sales & Machine Co.	468.00	
Gifford Store, C. A.	7.10	
Gulf Refining Co.	107.10	
Haskell, C. S.	3.20	
Hawes Estate	17.10	
Leach, W. W.	31.71	
N. B. Boiler & Machine Co.	220.93	
Ousback & Benson	26.72	
Pacific Oil Co.	121.20	
Shea, Henry	9.95	
Sherman, A. W.	2.55	
Shuster Co.	26.75	
Service Auto Supply Co.	42.38	
Terry & Crawford	5.85	
Whalon, William B.	95.95	
Total Payments		\$2,396.93

## CRUSHER PLANT

### RECEIPTS

Balance, January 1, 1928		\$17.43
To Revenue	17.43	
		<hr/>
Appropriation		\$500.00

### PAYMENTS

Pay Roll, labor	\$42.50
American Railway Express	5.77
Dyer Sales & Machine Co.	37.50

Good Roads Machine Co.	35.00
N. E. Implement Co.	20.50
N. E. Road Machine Co.	346.80
	<hr/>
Total Payments	\$488.07
Balance unexpended	11.93
	<hr/>
	\$500.00

## CORNELL ROAD

### RECEIPTS

Balance, January 1, 1928		\$17.77
To Appropriation	17.77	
		<hr/>
Appropriation		\$7,000.00

### PAYMENTS

Pay Rolls, 8/13 to 11/10:		
Labor	\$2,289.88	
Trucks	1,685.25	
Stone	1,056.50	5,031.63
Artingstall, Joseph		\$50.00
Barrett Co.		912.00
Atwater Co., W. C.		23.65
Boan, Samuel A.		8.90
Beckman Co., C. E.		57.00
Barlow Coal Co.		72.35
Canedy Construction Co.		45.00
Congdon & Carpenter Co.		3.45
Mack Motor Co.		11.58
Macomber, C. D.		3.80

Spencer Brightman Tire Service	120.00
Tar Products Co.	660.00
	<hr/>
	\$6,999.36
Balance unexpended	.64
	<hr/>
	\$7,000.00

### OLD ACOAXET ROAD

#### RECEIPTS

Balance, January 1, 1928	\$154.99	
By Revenue		154.99
		<hr/>
Appropriations	\$8,000.00	
Cash refund		.02
		<hr/>
		\$8,000.02

#### PAYMENTS

Pay Rolls 8/25 to 11/10:	
Labor	\$2,980.94
Truck	2,220.00
Stone	1,009.63
	<hr/>
	\$6,210.57
American Railway Express	38.00
Barrett Co.	380.00
Bailey & Grant	478.85
Canedy Construction Co.	69.12
Congdon & Carpenter Co.	60.00
Downey & Howland	30.80
Dubois, Emile	50.00

Greene & Wood	59.45
Haskell, C. E.	.46
Mac's Tire and Rim Co.	215.00
Neil Hardware Co., J. O.	20.00
Service Auto Supply Co.	38.88
Tar Products Co.	331.00
Wheelock & Son, W. N.	14.40
	<hr/>
Total Payments	\$7,996.53
Balance unexpended	3.49
	<hr/>
	\$8,000.02

#### DAVIS ROAD REPAIRS

Balance, January 1, 1928	\$386.50	
By Revenue		386.50
		<hr/>
Appropriation		\$1,500.00
Cash refund		8.00
		<hr/>
		\$1,508.00

#### PAYMENTS

Pay Rolls 5/5:		
Labor	\$366.89	
Teams	623.50	
	<hr/>	990.39
Barrett Co.		317.61
N. E. Implement Co.		100.00
		<hr/>
Total Payments		1,408.00
To Truck Revenue		100.00
		<hr/>
		\$1,508.00



### CHARLOTTE WHITE ROAD

#### RECEIPTS

Appropriation	\$1,500.00
---------------	------------

#### PAYMENTS

Pay Roll:		
Labor	\$342.51	
Trucks	598.00	
	<hr/>	940.51
Beckman Co., C. E.		309.49
N. E. Implement Co.		100.00
		<hr/>
Total Payments		\$1350.00
To Truck Revenue		150.00
		<hr/>
		\$1500.00

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### CONSERVE AVENUE

#### RECEIPTS

Appropriation	\$500.00
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#### PAYMENTS

Pay Roll wk. 6/9 Labor	\$161.00
Truck	320.00
	<hr/>
	\$481.00
Balance unexpended	19.00
	<hr/>
	\$500.00

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### ELMWOOD AVENUE

#### RECEIPTS

Appropriation	\$200.00
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PAYMENTS

Pay Roll week 6/16—Labor	\$54.50
Trucks	128.00
	<hr/>
	\$182.50
Balance	17.50
	<hr/>
	\$200.00

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SMEATON DRAIN

RECEIPTS

Appropriations		\$200.00
Pay Roll—Labor	\$80.00	
Willard M. Pettey	102.00	
	<hr/>	
	\$182.00	
Balance unexpended	18.00	
	<hr/>	
	\$200.00	

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PUMP AND WELL AT SO. WESTPORT

RECEIPTS

Appropriation		\$50.00
William R. Collins	\$40.55	
Balance unexpended	9.45	
	<hr/>	
	\$50.00	

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STATE HIGHWAY EXPENSES

RECEIPTS

Balance Jan. 1, 1928	\$9,000.00
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# PAYMENTS

Cash to Sundry Persons "awards"	\$8,339.35
Balance unexpended	660.65
	<hr/>
	\$9,000.00

## CADMANS NECK ROAD

Appropriation	\$1,500.00
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# PAYMENTS

Pay Rolls		
Labor	\$257.75	
Trucks	576.00	833.75
Beckman Co. C. E.		461.21
N. E. Implement Co.		100.00
		<hr/>
Total Payments		1,394.96
To Truck Revenue		60.00
		<hr/>
		\$1,454.96
Balance unexpended		45.04
		<hr/>
		\$1,500.00

## SUNDRY ROAD BALANCES

Jan. 1, 1928 Closed by transfer

West Beach Road Macadam	\$19.96
Sodom Road Macadam	7.32
Westport Point Bridges	36.91
Land Damage	245.00
Shermans Corner Macadam	28.15

Atlantic Avenue Macadam		177.29
Drift Road Relocation		1.25
Drift Road Macadam	\$2.29	
Way at Horseneck		.75
Street Lights No. Westport		180.04
Street Lights, Cen. Village		53.00
Street Lights, Head of Westport	9.08	
Street Lights, Horseneck Beach	14.00	
Washington St., Repairs		73.44
Violet Street, etc. Repairs	.50	

#### OVERLAY 1926

##### RECEIPTS

Balance Jan. 1, 1928	\$569.70
By C. H. Gifford Coll.	27.40
	<hr/>
	\$597.10

##### PAYMENTS

Taxes 1926	\$46.28
Overlay Reserve	165.88
Balance unexpended	384.94
	<hr/>
	\$597.10

#### OVERLAY 1927

##### RECEIPTS

Balance, Jan. 1, 1928	\$2,189.01
By C. H. Gifford, Coll.	2.04
	<hr/>
	\$2,191.05



PAYMENTS

Taxes 1927	\$624.26
Tax Title	52.20
	<hr/>
	676.46
Balance unexpended	1,514.59
	<hr/>
	\$2,191.05

**OVERLAY 1928**

RECEIPTS

By Revenue 1928	\$2,678.20
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PAYMENTS

Taxes 1928	\$144.80
Balance unexpended	2,533.40
	<hr/>
	\$2,678.20

**OVERLAY RESERVE**

Balance Jan. 1, 1928	\$903.41
By Overlay 1926	165.88
	<hr/>
	\$1,069.29

**SOLDIERS BENEFITS**

RECEIPTS

Balance unexpended	\$10.00
To Revenue	\$10.00
	<hr/>
Appropriation	1,150.00
Cash Refund	5.00
	<hr/>
	\$1,155.00

### PAYMENTS

Vesta Cushing	\$48.00
James H. Sowle	48.00
Maria E. Mosher	520.00
Alexis Gagne	389.00
Thomas Orr	85.00
Hammond & Tripp	4.47
Fall River Gen. Hospital	42.50

Total Payments	\$1,136.97
Balance unexpended	18.03

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\$1,155.00

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### FENCE AT WESTPORT FACTORY

#### RECEIPTS

Balance Jan. 1, 1928	\$75.00
To Revenue	\$75.00

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### STREET LIGHTS

#### RECEIPTS

Appropriation	\$4,000.00
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#### PAYMENTS

Fall River Electric Light Co.	\$2,319.96
N. B. Gas and Edison Light Co.	1,678.62
	<hr/>
	\$3,998.58
	1.42
	<hr/>
	\$4,000.00

### STATE HIGHWAY TAX

#### RECEIPTS

Assessed	\$4,670.00
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#### PAYMENTS

Com. of Mass.	\$4,670.00
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### GRADING AT GREENWOOD PARK SCHOOL

#### RECEIPTS

Balance Jan. 1, 1928	\$3.48
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To Revenue	3.48
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Appropriation	\$500.00
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#### PAYMENTS

Pay Roll 9/8 and 9/15 Labor	\$202.30
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Trucks	288.00
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	\$490.30
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Balance unexpended	9.70
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	\$500.00
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### FIRE TRUCK AND EQUIPMENT

#### RECEIPTS

Appropriation	\$9,200.00
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#### PAYMENTS

Maxim Motor Co., Truck	\$9,000.00
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Maxim Motor Co.	128.77
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Wordell and McGuire Co.	68.00
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	\$9,196.77
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Balance unexpended	3.23
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	\$9,200.00
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## FIRE DEPARTMENT

### RECEIPTS

Appropriation	\$250.00
Cash refunds*	*28.05
	<hr/>
	\$278.05

### PAYMENTS

Allen Co. Geo. E.		\$12.00
Driscoll Church and Hall		6.30
Dahill Jr. E. F.		14.90
Drake, A. B.		6.00
Eldridge F. Otis		25.20
Fish Jr. John R.		2.35
Gifford and Hammond		38.54
Hammond and Tripp*	17.25	34.50
Kilsoot Co.		5.00
Montigny, Wm.		7.60
Maxim Motor Co.		2.25
N. B. Gas Co.*	2.00	17.69
N. E. Tel. and Tel. Co.*	2.80	21.00
A. J. Potter*	6.00	29.28
Pfaffs Stamp Works		5.75
		<hr/>
		\$228.36
Balance unexpended		49.69
		<hr/>
		\$278.05

## LEGAL EXPENSE AND LITIGATION

### RECEIPTS

Appropriation	\$1,400.00
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PAYMENTS

Baker Seagrave and Terry 1926 and 1927	\$400.00
Defence of 4 Constables	1,000.00
	<hr/>
	\$1,400.00

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PUBLIC TOWN LANDINGS

	Payments	
Sundry bills		\$142.40

RECEIPTS

Cash	\$142.40
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TOWN LANDING COMMISSIONERS

	Cr.	
By C. H. Gifford Treas. Discrepancy		\$838.61
	Dr.	
Cash	\$406.07	
Balance unpaid	432.54	
	<hr/>	
	\$838.61	

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TOWN HOUSE ALTERATIONS

RECEIPTS

Appropriation	\$200.00
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PAYMENTS

Borden Gurney and Ken. Co.	\$33.43
Hammond and Tripp	84.50
Potter, A. J.	56.77
Russell, George W.	17.05
	<hr/>
	\$191.75
Balance unexpended	8.25
	\$200.00

### TAX TITLES

Dr.

Balance Jan. 1, 1928	\$907.58
Cash	647.73
Taxes 1927	364.53
	<hr/>
	\$1,919.84

Cr.

Cash	\$269.87
C. H. Gifford Coll.	6.23
Overlay 1927	52.20
	<hr/>
	\$328.30
Balance unredeemed	1,591.54
	<hr/>
	1,919.84

### PLATTING

Balance unexpended	\$27.80
To Revenue	\$27.80
	<hr/>
Appropriation	\$500.00

### PAYMENTS

Elmer B. Manchester	\$142.63
Balance unexpended	357.37
	<hr/>
	\$500.00

### WAR BONUS FUND

Balance Jan. 1, 1928	\$1,929.24
On deposit in N. B. Ins. for Savings	

## **DOG FUND**

### **RECEIPTS**

Cash of County Treas.	\$1,594.69
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### **PAYMENTS**

To Free Pub. Library	\$300.00
To Education	894.69
Cash Westport Public Library	200.00
Cash Westport Point Library	200.00
	<hr/>
	\$1,594.69

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## **MUNICIPAL INDEBTEDNESS**

### **Dr.**

Balance Jan. 1, 1928	\$121,850.00
Loans authorized	13,050.00
	<hr/>
	\$134,900.00

### **Cr.**

Maturing Debt	\$30,400.00
Balances indebtedness 12/31/28	104,500.00
	<hr/>
	\$134,900.00

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## **NOTES PAYABLE**

Balance, Jan. 1, 1928	\$216,850.00
To Temporary Loan Acct. transfer	95,000.00
	<hr/>
Balance	121,850.00
Cash, for loans authorized, new notes	13,050.00
	<hr/>
	\$134,900.00

## RECEIPTS

Cash paid on Per. Loans, old notes	\$30,400.00
Permanent Loans unpaid Dec. 31, 1928	104,500.00
	<hr/> \$134,900.00

## TEMPORARY LOANS

Cr.

By Balance outstanding Jan. 1, 1928	\$95,000.00
New Notes issued in 1928	345,000.00
	<hr/> \$440,000.00

Dr.

Notes paid in 1928	\$315,000.00
Balance unpaid notes Dec. 31, 1928	125,000.00
	<hr/> \$440,000.00

## LIABILITIES, DECEMBER 31, 1928

### PERMANENT LOANS

Date Issued	Date	Due	Rate	Purpose	Amount
10. April 20, 1920	April 20, 1929	5¼%	Hospital,	1,000.00	
69. May 15, 1923	May 15, 1929	4½%	Schoolhouse,	2,400.00	
70. May 15, 1923	May 15, 1930	4½%	Schoolhouse,	2,400.00	
71. May 15, 1923	May 15, 1931	4½%	Schoolhouse,	2,400.00	
72. May 15, 1923	May 15, 1932	4½%	Schoolhouse,	2,400.00	
73. May 15, 1923	May 15, 1933	4½%	Schoolhouse,	2,400.00	
75. May 15, 1923	May 15, 1935	4½%	Schoolhouse,	2,400.00	
76. May 15, 1923	May 15, 1936	4½%	Schoolhouse,	2,400.00	
77. May 15, 1923	May 15, 1937	4½%	Schoolhouse,	2,400.00	
78. May 15, 1923	May 15, 1938	4½%	Schoolhouse,	2,400.00	
79. May 15, 1923	May 15, 1939	4½%	Schoolhouse,	2,400.00	
80. May 15, 1923	May 15, 1940	4½%	Schoolhouse,	2,400.00	
81. May 15, 1923	May 15, 1941	4½%	Schoolhouse,	2,400.00	
82. May 15, 1923	May 15, 1942	4½%	Schoolhouse,	2,400.00	
83. May 15, 1923	May 15, 1943	4½%	Schoolhouse,	2,400.00	
89. May 15, 1923	May 15, 1934	4½%	Schoolhouse,	2,400.00	
108. June 24, 1924	June 24, 1929	4 %	Macadam,	3,000.00	



117.	May	20, 1925	May	20, 1929	4 %	Macadam,	6,000.00
118.	May	20, 1925	May	20, 1930	4 %	Macadam,	6,000.00
141.	May	28, 1926	May	28, 1929	4 .10	Macadam,	8,000.00
142.	May	28, 1926	May	28, 1930	4 .10	Macadam,	8,000.00
144.	May	28, 1926	May	28, 1931	4 .10	Macadam,	1,500.00
146.	May	28, 1926	May	28, 1931	4 .10	Portable Schoolhouse	3,500.00
172.	July	28, 1927	July	28, 1929	4	Macadam,	5,000.00
173.	July	28, 1927	July	28, 1930	4	Macadam,	5,000.00
174.	July	28, 1927	July	28, 1931	4	Macadam,	5,000.00
175.	July	28, 1927	July	28, 1932	4	Macadam,	3,450.00
192.	July	30, 1928	July	30, 1929	4 1/4	Macadam,	3,300.00
193.	July	30, 1928	July	30, 1930	4 1/4	Macadam,	3,250.00
194.	July	30, 1928	July	30, 1931	4 1/4	Macadam,	3,250.00
195.	July	30, 1928	July	30, 1932	4 1/4	Macadam,	3,250.00

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\$104,500.00

### LIABILITIES DECEMBER 31, 1928

#### Temporary Loans

Payable to B. M. C. Durfee Trust Co.	
Nov. 24, 1929	\$25,000.00
Payable to Merchants Nat. Bank Boston	
Mar. 24, 1929	100,000.00
	<hr/>
	\$125,000.00

### SUMMARY OF PERMANENT LOANS

Notes due in 1929	\$28,700.00
1930	24,650.00
1931	15,650.00
1932	9,100.00
later	26,400.00

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\$104,500.00

Macadam	\$64,000.00
Schoolhouses	39,500.00
Hospital	1,000.00
	<hr/>
	\$104,500.00

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Borrowing Capacity Dec. 31, 1928	\$83,560.66
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# **TRIAL BALANCE DEC. 31, 1928**

2 General Government		
4 Protection to Persons and Property		\$321.18
6 Health and Sanitation		801.94
197 Highways and Bridges		.46
191 Tar	.04	
163 Truck Maintenance	2,396.93	
165 Truck Revenue		2,723.36
21 Crusher Repairs		11.93
15 Corner Road Mac.		.64
193 Old Acoaxet Road		3.49
32 Street Lights		1.42
34 Cadmans Neck Road		45.04
36 Elmwood Avenue		17.50
38 Pump and Well		9.45
39 Conserve Avenue		19.00
45 Moth Work		56.86
47 Tree Warden		166.00
52 Public Welfare		96.05
195 Education		187.94
199 Household Arts		1.04
58 Agriculture Dept.		675.77
59 Adult Alien		118.00
61 Vocational Schools		144.80
63 Continuation Schools		175.20
65 Grading at Greenwood Park		9.70
67 Macombers Cor. School Repairs		112.94
69 Beulah School Repairs		24.37
District Nurse		
72 Unclassified Bills		82.62
299 Free Public Library		.63
78 Beech Grove Cemetery		23.49
82 Perpetual Care Trust Funds		29,862.00
83 N. B. Ins. for Savings	29,862.00	

85 Municipal Indebtedness	104,500.00	
88 Notes Payable		104,500.00
102 Cash	37,525.09	
104 Tax Titles	1,591.54	
106 Fire Truck		3.23
107 Overlay 1926		384.94
114 Overlay 1927		1,514.59
185 Overlay 1928		2,533.40
117 Overlay Reserve		1,069.29
118 War Bonus Trust		1,929.24
119 N. B. Ins. for Savings	1,929.24	
121 Platting		357.37
128 Fire Dept.		49.69
139 Agency		
148 State Highway Expense		660.65
150 Shingling S. House Roofs		468.76
154 Shingling Westport Factory School		41.68
153 Interest		523.14
155 Smeaton Drain		18.00
156 Town House Alterations		8.25
162 Soldiers Benefits		18.03
169 Cemetery Revenue		25.00
170	150.25	
171	53.25	
172	90.75	
173	31.75	
174	115.25	
175	120.50	
176 Soldiers and Sailors Graves		81.50
179 Perpetual Care Burial Lots		3,131.59
205 Estimated Revenue		
255 Chas. H. Gifford Coll. Discrepancy	30,245.40	
267 Excess and Deficiency		4,023.98
269 Chas. H. Gifford Treas. Discrepancy	298.71	

271 Tax Title Revenue	1,591.54
273 Town Landing Commissioners	432.54
275 Tailings	410.91
277 Departmental Revenue	1,457.25
279 Temporary Loans	125,000.00
281 Sale of R. F. Sowle Property	1,874.15
287 Overpayment of Taxes 1927	104.88
289 Taxes 1926	383.16
291 Taxes 1927	13,389.83
295 Taxes 1928	64,327.23
203 City of Fall River Departmental	814.00
276 Sundry Persons Departmental	81.50
	<hr/>
	\$287,906.42 287,906.42

## PUBLIC AND TOWN LANDINGS

### Horseneck Beach

#### RECEIPTS

Balance Jan. 1, 1928	\$2,655.87
Cash for rents	847.38
Cash for taxes 1928	1,572.50
Cash for taxes 1926 and 1927	716.20
Cash for int. on taxes	11.90
Cash for dividend	53.05
Cash on accts of collections not previously reported	406.07
	<hr/>
	\$3,607.10
	<hr/>
	\$6,262.97
Balance overdrawn	.119.73
	<hr/>
	\$6,382.70
12/31/28 Accts Receivable	1,077.36



# PAYMENTS

N. B. Ins. for Savings new book	1.50	
Town of Westport 1928 tax	3,153.50	
Town of Westport 1927 tax	3227.70	
		\$6,382.70

# HEAD OF WESTPORT

## RECEIPTS

Balance Jan. 1, 1928		\$246.10
Cash for rent	36.20	
Cash for dividend	11.69	47.89
12/31 Accts Rec. 16.15		\$293.99

## PAYMENTS

C. A. Gifford Store, labor	65.75	
Balance unexpended	228.24	
		\$293.99

# WESTPORT POINT LANDING

## RECEIPTS

Balance Jan. 1, 1928		\$174.45
Cash for rents	16.50	
Cash for tax and rent	34.17	
Cash for dividend	4.75	55.42
		\$229.87

PAYMENTS

Town of Westport 1927 tax	69.60	
Town of Westport 1928 tax	68.00	
		<hr/>
		\$137.60
Balance unexpended		92.27
		<hr/>
		\$229.87

HIX BRIDGE

RECEIPTS

Balance Jan. 1, 1928		\$46.82
Cash for rent	2.80	
Cash for dividend	2.23	
	<hr/>	
		5.03
		<hr/>
12/31 Accts. Rec. 840		\$51.85

PAYMENTS

Balance unexpended	\$51.85
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HORSENECK POINT LANDING

RECEIPTS

Balance		\$166.31
Cash for dividend		7.90
	<hr/>	
		\$174.21

PAYMENTS

Balance unexpended	\$174.21
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Grand total Balance 12-31-28	\$426.84
On deposit N. B. Inst. for Savings	

## REPORT OF STATE AUDITOR 1928

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To the Board of Selectmen  
Mr. George W. Russell, Chairman,  
Westport, Massachusetts.

Gentlemen :

I submit herewith my report of an audit of the accounts of the town of Westport for the period from January 1, 1927 to June 9, 1928, made in accordance with the provisions of Chapter 44, General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this division.

Very truly yours,

THEODORE N. WADDELL,

Director of Accounts.

Mr. Theodore N. Waddell,  
Director of Accounts,  
Department of Corporations and Taxation,  
State House, Boston.

Sir :

As directed by you, I have made an audit of the books and accounts of the town of Westport for the period from January 1, 1927 to June 9, 1928, and submit the following report thereon :

The financial transactions of the town, as recorded on the books of the several departments receiving or disburs-

ing money for the town were examined and reconciled with the books and records in the town auditor's office.

In checking the accounts of the town treasurer and tax collector, cash discrepancies were disclosed aggregating \$43,320.94; and claims have been made that taxes amounting to \$4,401.93 have been paid, which, when substantiated by proof of payment, will increase the shortage to \$47,722.87.

A summary of the discrepancies follows:

Treasurer's Account

Collections as treasurer of Town Land-

ings Commissions not accounted

for, \$660.61

Less cash over, general account, 406.07

\$254.54

Collector's Account

Collections not accounted for: \$18.18

Taxes 1926, 42,972.61

Taxes 1927, 33.57

Interest on taxes, 41.74

43,066.40

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\$43,320.94

The commitment book for the levy of 1927 was analyzed and it was found that there were outstanding tax accounts as of June 9, 1928, aggregating \$93,139.89. Verification notices were mailed to every person whose name appeared on the books as owing money to the town for taxes of 1927. As a result of these notices, 249 taxpayers submitted for examination receipted bills or cancelled checks as proof that their taxes for 1927 had been paid, the amount called for by these receipted bills and cancelled checks aggregating \$42,505.20 for taxes, \$33.57 for overpayment of taxes, and \$41.74 for interest.



Many of the receipted bills presented for examination were not dated and were signed "C. H. Gifford, Collector" with the initials "G.G." or "J. W. G.", while others bore the stamp "Town of Westport, C. H. Gifford, Collector," giving initials.

In addition thirty-six replies were received claiming that taxes of 1927, aggregating \$4,401.93, had been paid, but as receipted bills or other evidence of payment were not submitted for examination as proof of the claims, these amounts have not been included in the total discrepancy. About one hundred and seventy taxpayers failed to reply to the notices and letters mailed to them, and thirty-six notices were returned by the postal authorities unclaimed, although every effort was made to obtain the correct address of the persons to whom notices were mailed. Therefore the shortage will be increased by the amount of any of the accounts which it is proved has been paid.

The commitment book for the levy of 1926 was analyzed and only thirteen outstanding accounts, aggregating \$391.40, were found on the books. In reply to the verification notices mailed to these taxpayers, one receipted bill was presented for examination as proof of the payment of a tax of \$6.46, the others failing to make any reply.

The commitment book for the levy of 1925 was destroyed in the fire at the former collector's store at Westport Point shortly after the audit was started. As this levy, however, had been satisfied, as shown by the town auditor's records, no attempt was made to verify the commitment for the year 1925.

In checking and verifying the replies to the verification notices for the 1927 taxes, it was evident that the collector had used the collections from the levy of 1927 in settling the levy of 1926, as it was found in a number of cases that, where a 1927 tax was paid in the fall of 1927, it was not

entered on the books, but the same person's tax for 1926, was entered as having been paid in the fall of 1927, when, in reality, the 1926 tax had been paid in 1926, as shown by a number of receipted bills and cancelled checks examined, although the interest on the accounts was entered as paid to the entry date in 1927.

The town auditor, who also acted as clerk or bookkeeper for the tax collector in entering the tax bill stubs in the cash book and posting the items to the commitment books, stated that quite frequently he found that interest on overdue taxes had been omitted from the tax bill stub and that he had figured the interest due and entered the amount on the stub and cash book. This would seem to indicate that the taxes were paid when due and that the money and stubs were withheld for a considerable period of time before being entered on the books and turned over to the town treasurer as tax collections.

The accounts of the town treasurer as treasurer of the Town Landings Commission were examined and checked in detail. The taxes on the land and buildings at the several town landings are paid to the tax collector by the Town Landings Commission, the Commission charging an annual rental to the lease holders and a tax on the buildings at the current tax rate of the town. The charges for rentals and taxes were checked, and verification notices were mailed to all persons whose names appeared on the records as owing money for taxes or rents. In reply to these notices four persons submitted receipted bills or cancelled checks as proof that their accounts had been paid, \$195.80 being for taxes of 1926, \$461.10 for taxes of 1927, and \$3.71 for interest on taxes.

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were verified by a comparison with the records in the several

departments collecting money for the town and with the other sources from which money was paid into the town treasury. It was found that a receipt from the State for \$230.61 had been entered as a receipt in December, 1926, and also as a receipt in January, 1927. The recorded payments were checked with the warrants and with other evidences of payments on file.

The cash on hand was verified by an actual count and the bank balances were reconciled with statements furnished by the banks, it being found that the cash was over \$406.07.

In checking and verifying the treasurer's cash book entries, it was found that the town auditor had made the lead pencil notation, "not deposited," after the following entries of tax receipts:

Sept. 11, 1926:	
Taxes 1925	\$3,233.39
Poll taxes 1926	24.00
Sept. 18, 1926:	
Taxes 1925	\$6,597.04
Poll taxes 1926	24.00
Sept. 25, 1926:	
Taxes 1925	\$2,896.64
Poll taxes 1926	18.00

From then until December, 1926, it was impossible to check the cash book entries to the bank deposits, as the tax collector deposited tax collections directly to the town treasurer's bank account, having apparently discontinued the use of the tax collector's account at the First National Bank of New Bedford, as no deposits were made to this account between May 20 and December 23, 1926.

The town auditor states that, at the close of the year 1926, he found the town treasurer's accounts to be short

\$11,063.13, and at his suggestion the town treasurer employed an outside accountant to check the accounts in order to verify the auditor's figures. This check up determined the shortage to be \$11,493.57, this amount being deposited in the treasurer's bank account as follows:

February 10, 1927	\$1,585.48
February 10, 1927	839.13
February 11, 1927	1,828.43
February 14, 1927	3,030.43
February 16, 1927	3,537.03
February 18, 1927	673.07

The auditor entered the difference of \$430.44 between his figures and those of the accountant employed by the treasurer, as a receipt of interest on deferred payments of tax collections.

In checking the amounts deposited to cover this shortage it was found that, included in the deposits were checks of \$119. and \$65.75, received by the treasurer in February, 1927, for slaughtering fees, \$75 received as a deposit for cemetery perpetual care, and a check for \$367.64, covering the tax of E. H. Small for 1926 of \$359.56 and interest of \$8.08. This tax, although paid in February, 1927, was not entered on the collector's books until November, 1927, with an entry of \$21.54 for interest.

This shortage in the treasurer's accounts, although discovered by the town auditor at the close of the year 1926, was not reported to the selectmen until sometime after the present investigation by the Division of Accounts had been started.

The books and accounts of the town auditor were examined and checked in detail. The recorded receipts were checked with the treasurer's books, and the records of disbursements were checked with the treasury warrants, and with the record of payments in the treasurer's office.



The ledger accounts were analyzed and all appropriations, transfers, and loans authorized were checked with the town clerk's records of town meetings.

In checking the appropriation accounts for 1927, it was noted that a number of accounts, aggregating \$4,150.55, had been overdrawn. These overdrafts were provided for by vote of the town at the annual town meeting of 1928, but attention is called to the fact that the incurring of liabilities in excess of the appropriations voted by the town is contrary to the provisions of Section 31, Chapter 44, General Laws, which reads as follows:

No department of any city or town, except Boston, shall incur liability in excess of the appropriations made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two thirds of the members of the city council, and in a town by a vote of two thirds of the selectmen.

In checking the original vouchers it was noted that payments have been made quarterly to the members of the School Committee for "Expenses." The vouchers were not itemized and the amounts paid in 1927 to two members were \$200 each and to one member \$150.00. The payment of a stipulated amount quarterly to cover expenses would appear to be an attempt to pay the committee a salary contrary to the provisions of Section 52, Chapter 71, General Laws, which reads, in part, as follows:

"The school committee shall serve without compensation, except that in a town required to belong to a superintendency union which votes to compensate the committee, its members shall each be paid two dollars and fifty cents a day for the time

actually devoted to their official duties, and such additional compensation as the town may allow."

In examining the pay-rolls it was noted that they have not been signed by the persons to whom the money was paid or do not contain the check number issued in payment. All pay-rolls should contain the signature of the person receiving the money if paid in cash or, if paid by check, the check number should be recorded opposite the name of the person to whom the check is drawn.

In analyzing the ledger accounts it was found that a "Truck Account" is carried, to which is credited the receipts from the several accounts for which the truck is used, expenditures for maintenance and repairs being paid from these receipts. The use of receipts without an appropriation is contrary to the provisions of Section 53, Chapter 44, General Laws, which reads as follows:

All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officer or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof, except that sums allotted to towns for highway purposes by the commonwealth or a county, which shall be used only for the purposes specified by the officials making the allotment or to meet temporary loans issued in anticipation of such allotment as provided in sections six or six A, shall be available therefor without any appropriation.

It is therefore recommended that the receipts for the use of the truck be kept as a separate account to be appropriated for the maintenance and repair of the truck.

It was also noted that in 1928 an appropriation of \$9,200 was voted for the purchase of a fire truck and equipment, \$7,500 of which was to be raised by a loan. It was found that the truck and equipment have been purchased and that bills have been paid to the amount of \$9,196.77, although the treasurer has not issued the loan authorized.

As the loan cannot now be issued for the purpose for which the loan was authorized, it is recommended that the authority to borrow be rescinded and that the amount be raised in the current year's tax levy.

The necessary correcting and adjusting entries were made on the ledger, a trial balance was taken off proving the ledger to be in balance, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of June 9, 1928.

Departmental accounts receivable representing slaughtering fees were examined and checked, the payments to the treasurer being verified by a comparison with the treasurer's records and the outstanding accounts being listed.

The records of the town clerk for dog and for hunting and fishing licenses were examined and checked, the payments to the county and the State, respectively, were compared with the receipts on file, and the cash on hand was verified by an actual count.

The examination of the records of the selectmen, the town clerk and the board of health for the issuance of licenses showed many licenses outstanding, and it is therefore recommended that an attempt be made to collect all outstanding accounts and that, in the future no licenses be issued until payment is made.

The accounts and records of the sealer of weights and measures were examined and checked, the payments to the treasurer being compared with the treasurer's records and the cash on hand being verified by actual count.

The records of the superintendent of cemeteries were examined, and it was found that only the receipts for the sale of lots and graves have been paid over to the treasurer, the superintendent retaining all other receipts.

No records of the receipts of the school department were available. It was found that receipts for the manual training and domestic science departments are retained and expended by the school department.

It is recommended that appropriations be made to cover all expenses for each department and that all receipts be paid over to the treasurer in accordance with Section 53, Chapter 44, General Laws, as previously quoted.

Attention is also called to Section 62, Chapter 44, General Laws, as amended by Chapter 248 of the Acts of 1926, which reads as follows:

Any city, town or district officer who knowingly violates, or authorizes or directs any official, or employee to violate, any provision of this chapter, or any other provision of general law relating to the incurring of liability or expenditure of public funds on account of any city, town or district, or any provision of special law relating to the incurring of liability or expenditure of public funds as aforesaid, shall, except as otherwise provided, be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both; and the mayor, selectmen, prudential committee, or commissioners, shall, and five taxpayers may, report such violation to the district attorney who shall investigate and prosecute the same.

The surety bonds of the treasurer, and collector of taxes for the years 1927 and 1928 for the faithful performance of their duties were examined and found to be in proper form.



The bond furnished by the town clerk was found to be in the form of a continuation certificate, and it is therefore recommended that a new bond be furnished annually.

The bank books representing the investments of the several cemetery trust funds in the custody of the treasurer were examined and listed, the income was checked, and the withdrawals were compared with the records of the town treasurer.

Tables showing a reconciliation of the treasurer's cash, summaries of the tax and license accounts, together with the transactions of the trust fund accounts, are appended to this report.

For the courtesies extended and the assistance rendered during the process of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

EDW. H. FENTON,

Chief Accountant.

EHF/AH

## SUMMARY OF CASH DISCREPANCY

### Treasurer's Account

Collections not paid over to treasurer of Town Landings Commission		\$660.61
General account cash over	\$406.07	
Due from treasurer June 9, 1928	254.54	
		<u>\$660.61</u>

## SUMMARY OF CASH DISCREPANCY

### Collector's Account

Collections due treasury June 9, 1928:

Levy of 1926	\$18.48
Levy of 1927	43,386.29
Interest on taxes	65.83

Overcollection commitment book,  
page 26, line 14, per cancelled  
check examined

33.57

Tax titles

32.39

\$43,536.56

Overpayments to treasurer:

Levy of 1927	\$23.14
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Cash on hand June 9, 1928:

First National Bank, New Bedford, per statement:

Taxes 1927	\$390.54
Interest on taxes	23.31
Tax titles	32.39
Interest on tax titles	.78

447.02

Due from collector June 9, 1928:

Taxes 1926	\$18.48
Taxes 1927	42,972.61
Overcollection taxes 1927	33.57
Interest on taxes	41.74

43,066.40

\$43,536.56

## RECONCILIATION OF TREASURER'S CASH

C. H. Gifford, Treasurer

### GENERAL ACCOUNT

Balance January 1, 1927, per cash book	\$14,535.77
Receipts	534,193.57
	\$548,729.34
Payments:	
Per warrants	\$540,277.79
Without warrants:	
Interest	\$615.00
State Aid	24.00
Purchase of tax titles	841.75
Tax refund	1.78
Express on town reports	2.52
Truck	4,670.00
Cemetery	50.50
	6,205.55
	\$546,483.34
Adjustment:	
Duplicate entry of receipts, (Corporation tax and temporary aid from state entered as receipt in December, 1926, also in January, 1928)	230.61
Corrected balance December 31, 1927	2,015.39
	<u>\$548,729.34</u>

Balance January 1, 1928	\$2,015.39	
Receipts January 1 to June 9, 1928	248,902.96	
Unpaid vouchers committed by warrant to new treasurer	1,337.07	
Cash over June 9, 1928	406.07	\$252,661.49
Payments authorized January 1 to June 9, 1928	\$160,898.56	
Cash balance June 9, 1928 (transferred to new treasurer)	91,762.93	\$252,661.49
Cash in office June 9, 1927 (verified)	\$100.50	
First National Bank, New Bedford, per statement	64,898.41	
Merchants National Bank, New Bedford, per statement	35,217.59	\$100,216.50
Outstanding checks per lists:		
First National Bank	\$6,728.57	
Merchants National Bank	1,725.00	
	\$8,453.57	
Cash balance June 9, 1928	91,762.93	\$100,216.50

## TOWN LANDINGS COMMISSION

**C. H. Gifford, Treasurer**

Cash balance January 1, 1927	\$705.71
Outstanding January 1, 1927:	
Taxes	\$1,557.50
Rents	18.95
	1,576.45



Charges:			
Taxes	\$2,427.70		
Rents	1,018.44		
		3,446.14	
Interest on taxes		68.46	
Interest on deposits		46.22	
			\$5,842.98
Payments to tax collector:			
Balance 1926 taxes		\$659.50	
Abatements		62.30	
Expenditures:			
Lawn at Gifford store	\$41.50		
Advertising lost bank book	1.50		
		43.00	
Cash balance December 31, 1927		3,375.05	
Outstanding December 31, 1927:			
Taxes	\$1,612.68		
Rents	90.45		
		1,703.13	
			<u>\$5,842.98</u>
Cash balance January 1, 1928		\$3,375.05	
Outstanding January 1, 1928		1,703.13	
Charges January 1 to June 9, 1928:			
Rents		1,018.44	
Interest on taxes		9.62	
Interest on deposits		53.89	
			\$6,160.13
Payments to tax collector:			
Taxes 1927		\$3,297.30	
Cash balance June 9, 1928:			
New Bedford Institution			
for Savings, book No. 261085		1,266.03	

Outstanding June 9, 1928:

Taxes \$633.88

Rents 302.31

936.19

Due from treasurer June 9, 1928:

Collections not recorded, per  
receipted bills or cancelled  
checks examined:

Taxes 1926 \$195.80

Taxes 1927 461.10

Interest on taxes 3.71

660.61

\$6,160.13

## RECONCILIATION OF TREASURER'S CASH

C. H. Gifford, Treasurer

### SPECIAL

Balance June 9, 1928:

Soldiers' War Bonus \$1,929.24

Accrued interest 1924 to 1928, not  
reported

273.66

\$2,202.90

Balance per pass book No. 24169, New Bedford  
Institution for Savings

\$2,202.90

### TAXES—1926

Commitment per warrants:

Polls \$2,340.00

Property 218,915.97

\$221,255.97

Additional commitment

145.96

Adjustments:

Paid and abated per list	\$27.40	
Tax titles costs, etc., reported		
as taxes	6.23	
Overpayments not refunded		
per list	46.62	
		80.25
Refund in error		10.74
		\$221,492.92

Payments to treasurer:

1926	\$132,904.27	
1927	81,110.86	
1928 to June 9	4,692.53	
		\$218,707.66

Abatements:

1926	\$627.86	
1927	1,503.89	
1928 to June 9	46.28	
		2,178.03

Added to tax titles held by town 203.81

Outstanding June 9, 1928, per list  
(recommitted to new collector) 384.94

Due from former collector June 9, 1928:

Refund in error	\$10.74
Collections entered on com- mitment book, page 109, not on cash book	1.08
Collections per cash book in excess of payments to treasurer	.20

Collections not entered on  
commitment or cash book,  
per receipted tax bill  
examined

6.46

18.48

\$221,492.92

### TAXES—1927

Commitment per warrants:

Polls \$2,418.00

Property 219,608.88

\$222,026.88

Additional commitment

475.34

Adjustments:

Additional commitment not

reported \$.87

Paid and abated per list 24.62

25.49

Overpayments to treasurer:

Errors in addition of cash

book, pages 16 and 28 \$4.00

Unidentified entry, cash book,

page 35 19.14

23.14

\$222,550.85

Payments to treasurer:

1927 \$112,398.45

1928 to June 9 14,946.50

\$127,344.95

Abatements:

1927 \$1,114.51

1928 to June 9 42.41

1,156.92



Adjustments:

Warrant in excess of commitment list	\$28.00	
Added to tax titles held by town	364.53	
		392.53

Recommitted to new collector as of June 9, 1928:

Outstanding items on commitment book:

Admitted unpaid	\$33,554.23	
Verification notices returned by postal authorities	1,002.24	
Verification notices not answered	11,311.76	
Replies to verification notices claiming payment, claims not verified	4,401.93	
		50,270.16

Due from former collector June 9, 1928:

Collections May 28 to June 9, 1928, per cash book	\$881.09	
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Collections not entered on commitment or cash book for which receipted tax bills or cancelled checks have been examined	42,505.20	
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43,386.29

\$222,550.85

**TAX TITLES**

**C. H. Gifford, Collector**

Outstanding January 1, 1927	\$570.22
Titles taken at sale	951.36

Taxes added to tax titles	203.81	
		\$1,725.39
Payments to treasurer, redemptions	\$802.11	
Abatement of tax, sold in error	15.70	
Outstanding December 31, 1927	907.58	
		<u>\$1,725.39</u>
Outstanding January 1, 1928	\$907.58	
Titles taken at sale	647.73	
Taxes added to tax titles	364.53	
		\$1,919.84
Payments to treasurer, redemptions		
January 1 to May 28, 1928	\$110.20	
Outstanding June 9, 1928, per list:		
Deeds on file	\$1,593.75	
Without deeds	183.50	
	1,777.25	
Due from collector June 9, 1928:		
Redemptions May 28 to June 9, 1928	32.39	
		<u>\$1,919.84</u>

## INTEREST ON TAXES

### C. H. Gifford, Collector

Cash on hand January 1, 1927	\$430.44	
Collections:		
Levy of 1926	\$4,341.80	
Levy of 1927	301.81	
	4,643.61	
		\$5,074.05
Payments to treasurer		<u>\$5,074.05</u>

Collections January 1 to June 9, 1928:		
Levy of 1926	\$379.10	
Levy of 1927	313.20	
Tax titles	.78	
		\$693.08
Payments to treasurer January 1 to June 9, 1928		
	\$627.25	
Due from collector June 9, 1928:		
Collections May 28 to June 9, 1928	\$24.09	
Collections not recorded, for which receipted bills or cancelled checks have been examined	41.74	
		65.83
		<u>\$693.08</u>

## LICENSES

### Granted by Selectmen

Outstanding June 1, 1927:		
Sunday	\$10.00	
Slaughterhouse	50.00	
Hawkers and peddlers'	5.00	
		\$65.00
Granted and issued 1927:		
Second-hand auto dealer	\$10.00	
Sunday	305.00	
Common victuallers'	90.00	
Slaughterhouse	7.00	
Dance	30.00	
Pool and bowling	12.00	
Hawkers and peddlers'	35.00	

Junk	30.00		
Auctioneers'	8.00		
		527.00	
			\$592.00
Payments to treasurer		\$495.00	
Outstanding December 31, 1927		97.00	
			\$592.00
Outstanding January 1, 1928		\$97.00	
Granted and issued January 1 to June 9, 1928:			
Second-hand auto dealers'	\$25.00		
Sunday	205.00		
Common victuallers'	75.00		
Slaughterhouse	4.00		
Dance	16.00		
Pool and bowling	5.00		
Hawkers and peddlers'	45.00		
Junk	20.00		
State Division of Standards	10.00		
		405.00	
			\$502.00
Payments to treasurer January 1 to June 9, 1928		\$191.00	
Outstanding June 9, 1928, per list:			
Second-hand auto dealers'	\$5.00		
Sunday	155.00		
Common victuallers'	60.00		
Slaughterhouse	2.00		
Dance	7.00		
Pool and bowling	15.00		
Hawkers and peddlers'	45.00		
Junk	20.00		
Auctioneer's	2.00		
		311.00	
			\$502.00



## DOG LICENSES

### Licenses issued 1927:

647 @ \$2.00	\$1,294.00
143 @ 5.00	715.00
2 @ 25.00	50.00
	\$2,059.00

Payments to county treasurer, per receipt

\$1,900.60

Fees retained by town clerk:

792 @ 20c 158.40

\$2,059.00

### Licenses issued January 1 to June 27, 1928:

284 @ \$2.00	\$568.00
64 @ 5.00	320.00
1 @ 25.00	25.00
	\$913.00

Payments to county treasurer, per receipt

\$699.80

Fees retained by town clerk:

349 @ 20c 69.80

Cash on hand June 27, 1928, verified 143.40

\$913.00

## HUNTING AND FISHING LICENSES

Licenses issued January 1 to June 27, 1928 \$317.30

Payments to Department of Conservation,  
per receipts

\$276.30

Fees retained by town clerk

33.70

Cash on hand June 27, 1928, verified

7.30

\$317.30

**BOARD OF HEALTH**  
**SLAUGHTERHOUSE FEES**

**Accounts Receivable**

Outstanding January 1, 1927	\$817.25	
Fees 1927	1,141.00	
		\$1,958.25
Payments to treasurer	\$1,399.75	
Outstanding December 31, 1927	558.50	
		<u>\$1,958.25</u>
Outstanding January 1, 1928	\$558.50	
Fees January 1 to June 9, 1928	507.25	
		\$1,065.75
Payments to treasurer January 1 to June 9, 1928	\$577.50	
Outstanding June 9, 1928	488.25	
		<u>\$1,065.75</u>

**LICENSES**

**Issued by Board of Health**

Outstanding January 1, 1927:		
Alcohol		\$2.00
Issued 1927:		
Milk	\$4.50	
Milk pasteurization	10.00	
Alcohol	7.00	
Swill	6.00	
		27.50
		\$29.50
Payments to treasurer	\$23.50	
Outstanding December 31, 1927	6.00	
		<u>\$29.50</u>

Outstanding January 1, 1928	\$6.00	
Issued January 1 to June 9, 1928:		
Milk	\$3.00	
Milk pasteurization	10.00	
Alcohol	1.00	
Swill	2.00	
	16.00	\$22.00
Payments to treasurer January 1 to June 9, 1928	\$5.50	
Cash on hand June 9, 1928:		
Milk	2.50	
Outstanding June 9, 1928, per list:		
Milk pasteurization	\$10.00	
Alcohol	2.00	
Swill	2.00	
	14.00	\$22.00
		<u><u>\$22.00</u></u>

### SEALER OF WEIGHTS AND MEASURES

Due from sealer January 1, 1927	\$ .10	
Fees	97.71	\$97.81
		<u>\$97.81</u>
Payments to treasurer	\$97.20	
Due from sealer December 31, 1927	.61	\$97.81
		<u><u>\$97.81</u></u>
Due from sealer January 1, 1928	\$ .61	
Fees January 1 to June 27, 1928	17.32	\$17.93
		<u>\$17.93</u>
Cash on hand June 27, 1928, verified	\$16.33	
Outstanding June 27, 1928, per list	1.60	\$17.93
		<u><u>\$17.93</u></u>

## BEECH GROVE CEMETERY

### Charges 1927:

Sale of lots and graves	\$225.00	
Care of lots and graves	318.00	
Interments	153.00	
Foundations	55.85	
		\$751.85

Payments to treasurer	\$225.00	
Retained by superintendent of cemetery	506.85	
Outstanding December 31, 1927	20.00	
		<u>\$751.85</u>

Outstanding January 1, 1928 \$20.00

### Charges January 1 to June 27, 1928:

Care of lots and graves	12.00	
Interments	90.00	
		\$122.00

Retained by superintendent of cemetery \$86.00

Outstanding June 27, 1928, per list 36.00

\$122.00

## CEMETERY PERPETUAL CARE FUNDS

### "Beech Grove"

(In Custody of Treasurer)

	Savings Bank	
	Deposits	Total
On hand January 1, 1927	\$10,200.00	\$10,200.00
On hand January 1, 1928	\$10,475.00	\$10,475.00
On hand June 9, 1928	\$10,961.29	\$10,961.29

### Receipts

### Payments

1927

Bequests	\$275.00	Deposited in savings bank	\$275.00
Income	465.37	Transferred to town	465.37
Total	<u>\$740.37</u>	Total	<u>\$740.37</u>



**January 1 to June 9, 1928**

Bequests	\$250.00	Deposited in savings bank	\$250.00
Income	236.29	Added to savings bank deposits	236.29
Total	<u>\$486.29</u>	Total	<u>\$486.29</u>

**CEMETERY PERPETUAL CARE FUNDS**

**Private Cemeteries**

(In Custody of Treasurer)

	Savings Bank	
	Deposits	Total
On hand January 1, 1927	\$17,257.00	\$17,257.00
On hand January 1, 1928	\$18,257.00	\$18,257.00
On hand June 9, 1928	\$18,868.54	\$18,868.54

Receipts		Payments	
	<b>1927</b>		
Bequests	\$1,000.00	Deposited in savings bank	\$1,000.00
Income	789.43	Transferred to town	789.43
Total	<u>\$1,789.43</u>	Total	<u>\$1,789.43</u>

**January 1 to June 9, 1928**

Bequests	\$200.00	Deposited in savings bank	\$200.00
Income	411.54	Added to savings bank deposits	411.54
	<u>\$611.54</u>		<u>\$611.54</u>

**TOWN OF WESTPORT**  
**Balance Sheet—June 9, 1928**

**GENERAL ACCOUNTS**

<b>Assets</b>		<b>Liabilities</b>	
Cash:		Cash Overage, Treasurer	\$406.07
General	\$91,762.93	Overpayment taxes 1927, not refunded	33.57
Special	1,929.24	Accounts Payable	1,337.07
	\$93,692.17	Tailings	410.91
Accounts Receivable:		Cemetery Perpetual Care Funds:	
Charles H. Gifford, Treasurer,		Bequests	\$100.00
Discrepancy	660.61	Income	2,734.28
Charles H. Gifford, Collector,			2,834.28
Discrepancy	43,066.40	Town Landing Commission	660.61
Taxes, recommitted to E. L.		Temporary Loans:	
Macomber, Collector pro-tem:		In Anticipation of:	
Levy 1926	\$384.94	Revenue 1927	\$60,000.00
Levy 1927	50,270.16	Revenue 1928	220,000.00
	50,655.10		280,000.00
Taxes 1927, Charles H. Gifford,		Surplus War Bonus Fund	1,929.24
Collector:		Overlay Reserved for Abatement	
Levy 1927	390.54	of Taxes:	
Tax Titles	1,803.41	Levy of 1926	\$384.94
Departmental:		Levy of 1927	2,148.64
Slaughtering Fees	488.25		2,533.58

Public Town Landing (due from income)	28.50	Reserve Fund—Overlay Surplus	1,069.29
Current year's revenue to be raised:		Unexpended Appropriation Balances	128,531.71
Revenue Appropriated	\$217,437.91	Revenue Reserved Until Collected:	
Less Estimated Receipts Collected	6,040.19	Tax Title	\$1,803.41
		Departmental	488.25
			2,291.66
Loans Authorized	211,397.72	Surplus Revenue	694.71
	20,550.00		
	<hr/>		<hr/>
	\$422,732.70		\$422,732.70

#### DEBT ACCOUNTS

Net Funded or Fixed Debt	\$102,450.00	Hospital Loan	\$1,000.00
		Macadam Loans	60,950.00
		School Loans	40,500.00
	<hr/>		<hr/>
	\$102,450.00		\$102,450.00

#### TRUST ACCOUNTS

Cash and Securities	\$29,829.83	Cemetery Perpetual Care Funds:	
		Beach Grove Cemetery	\$10,961.29
		Private Cemeteries	18,868.54
	<hr/>		<hr/>
	\$29,829.83		\$29,829.83

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