ANNUAL REPORT
OF THE
Selectmen and Overseers of the Poor,
TOWN OF AMHERST,
For the Year 1861-2.

The Selectmen and Overseers of the Poor respectfully submit their annual report of Receipts and Expenditures for the year ending March 1, 1862.

DOGFUND.—The amount received for licences and damages was $121.79. The claims for damages to sheep amounted to $96.76. The expenses for licences, appraisals and for killing dogs were $21.62.

BRIDGES, &c.—Thirteen bridges have been built and repaired, most of which were not anticipated at our last report. The Bridge near Ransom Cowl's needs rebuilding. The amount expended on bridges was $517.92. For gravel $58.98.—Total $576.28. Appropriation $500.

HIGHWAYS.—Eight hundred dollars was appropriated for the repair of the highways, and apportioned to the District Surveyors. Total expenses have been $966.88 cts. including the removal of Snow.

SCHOOL BONDS.—Bond number one, of $500, with the interest on the whole amount has been paid. An appropriation of $1150.00 is necessary to meet the payments due in September next. Total amount of bonds now out is $11,500.

HIGH AND GRAMMAR SCHOOL BUILDINGS.—Total amount expended is $12386.70. Appropriation $12386.00. Exceeding the appropriation $80.70, which amount has been expended for desks, seats, fences, stoves, wells, grading and roads.

MILITARY.—Under the vote of May 1, 1861, we have borrowed and expended for the outfit, &c., of the Soldiers in the Army from this town, $586.17 and for soldiers' families to March 1st, $1158.29. Total $1744.46, of which amount
$1116.71 is due from the State. Between 80 and 90 persons have enlisted in the army from this town, 25 of whom have families, dependent upon them for support, requiring about $200 per month to satisfy their claims.

PAPERS.—The average number supported in the Almshouse has been nine. Sixteen persons have been supported out of the Almshouse. Thirty eight transient persons have been relieved and assisted. The Overseers of the Poor charge themselves with the expenditures of the farm and paupers, viz:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>To appraisal of property in 1861</td>
<td>$1476.53</td>
</tr>
<tr>
<td>Store and Blacksmith's Bills</td>
<td>117.35</td>
</tr>
<tr>
<td>Doctor, Fish, Medical Services</td>
<td>18.00</td>
</tr>
<tr>
<td>Expenses paid for moving a family</td>
<td>2.75</td>
</tr>
<tr>
<td>Coffins, 12.50. Sexton's Services, 2.69</td>
<td>15.10</td>
</tr>
<tr>
<td>Transient paupers, wood, &amp;c.</td>
<td>21.00</td>
</tr>
<tr>
<td>Wardens Services</td>
<td>400.00</td>
</tr>
<tr>
<td>Pastoral Duties</td>
<td>25.00</td>
</tr>
<tr>
<td>Support of 16 persons out of the Almshouse</td>
<td>376.61</td>
</tr>
<tr>
<td>Sundries paid from farm book</td>
<td>198.53</td>
</tr>
</tbody>
</table>

Total expenses: $2650.87

Gr.

By sundries sold from the farm, 426.17

Appraisal of property of 1862, 1442.07

Cost for support of paupers, 785.68

Expenses of the Town from March 1, 1861, to March 1, 1862:

<table>
<thead>
<tr>
<th>Category</th>
<th>Appropriation</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>High &amp; Gram. School Buildings</td>
<td>1263.00</td>
<td>1263.00</td>
</tr>
<tr>
<td>State &amp; County Taxes</td>
<td>2505.80</td>
<td>2505.80</td>
</tr>
<tr>
<td>School Bond and Interest</td>
<td>1145.00</td>
<td>1145.00</td>
</tr>
<tr>
<td>Schools</td>
<td>3516.90</td>
<td>3516.90</td>
</tr>
<tr>
<td>Highways</td>
<td>580.88</td>
<td>580.88</td>
</tr>
<tr>
<td>Bridges &amp; Gravel</td>
<td>500.00</td>
<td>500.00</td>
</tr>
<tr>
<td>Paupers</td>
<td>825.00</td>
<td>825.00</td>
</tr>
<tr>
<td><strong>INCIDENTIAL EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire Department</td>
<td>160.55</td>
<td></td>
</tr>
<tr>
<td>Assessors Abatements</td>
<td>5.46</td>
<td></td>
</tr>
<tr>
<td>Interest paid</td>
<td>104.70</td>
<td></td>
</tr>
</tbody>
</table>

**Total Expenses:**

$1274.44

For the Soldiers and families, 1693.46

Due from the State, 1116.71

Treasurer's Report.

**Receipts:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance in Treasury last Report</td>
<td>$114.50</td>
</tr>
<tr>
<td>Received of the town of Canton and Pekham</td>
<td>57.57</td>
</tr>
<tr>
<td>&quot; for Licenses 1860</td>
<td>20.00</td>
</tr>
<tr>
<td>&quot; from Dog fund, $11.00, and interest, $4.25</td>
<td>16.25</td>
</tr>
<tr>
<td>&quot; from Highway Surveyor 1860</td>
<td>2.14</td>
</tr>
<tr>
<td>&quot; for old Lumber, &amp;c.</td>
<td>9.25</td>
</tr>
<tr>
<td>&quot; from State School Fund</td>
<td>120.12</td>
</tr>
<tr>
<td>&quot; from Overseers of the Poor</td>
<td>284.80</td>
</tr>
<tr>
<td>&quot; Taxes 1860</td>
<td>66.15</td>
</tr>
<tr>
<td>&quot; Taxes 1861</td>
<td>933.46</td>
</tr>
<tr>
<td>&quot; Loans 3171.54, Soldiers 1701.49</td>
<td>4873.00</td>
</tr>
</tbody>
</table>

*The excess of appropriation is made on account of the High School building ($608.70) and for soldiers.
REPORT
OF THE
SCHOOL COMMITTEE
OF THE
TOWN OF AMHERST,
MARCH 4, 1861.

In making their report of the last official year, the School Committee are reminded of the removal by death of their esteemed friend and co-laborer, BAXTER EASTMAN, Esq., an intelligent, consistent, christian gentleman; ever ready to encourage and aid by his sympathy and influence, and hearty co-operation, any measure of public utility or improvement; whose counsel in matters of difficulty or importance was frequently sought and always freely given, after a careful and thoughtful investigation of the subject, and whose opinion was always regarded as entitled to confidence. In this bereavement the Committee have lost an estimable companion and friend, and the town one of its best citizens.

The sum raised by the town for the year 1860 was $1500; the amount received from the State was $133.04, which sums were divided by the Selectmen as heretofore, viz.: one-third equally among the night districts, the remaining two-thirds in proportion to the number of scholars in each district between the ages of five and fifteen, the amount for each child being $2.65.

GEORGE CUTLER, Auditor.
The following table exhibits the number of scholars in each district, the whole amount received by each, and the sum for each child, viz.:—

<table>
<thead>
<tr>
<th>DISTRICT</th>
<th>NO. SCHOOLS</th>
<th>WHOLE AMT.</th>
<th>EACH SCHOOL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>150</td>
<td>$333 11</td>
<td>$2.22</td>
</tr>
<tr>
<td>2</td>
<td>150</td>
<td>333 11</td>
<td>2.22</td>
</tr>
<tr>
<td>3</td>
<td>48</td>
<td>144 05</td>
<td>3.35</td>
</tr>
<tr>
<td>4</td>
<td>69</td>
<td>189 98</td>
<td>2.75</td>
</tr>
<tr>
<td>5</td>
<td>92</td>
<td>230 63</td>
<td>2.51</td>
</tr>
<tr>
<td>6</td>
<td>30</td>
<td>121 11</td>
<td>4.04</td>
</tr>
<tr>
<td>7</td>
<td>39</td>
<td>124 63</td>
<td>3.89</td>
</tr>
<tr>
<td>8</td>
<td>30</td>
<td>156 43</td>
<td>5.18</td>
</tr>
<tr>
<td>Total</td>
<td>616</td>
<td>$1633 04</td>
<td></td>
</tr>
</tbody>
</table>

The state of the several schools during the year, will be found in the following detailed reports:

**DISTRICT NO. 1.**

In this district there have been three terms of school in each department. The Summer term in the higher department, evinced decided progress. The teacher was fortunate in securing the sympathy and cooperation of both parents and pupils. The order was excellent and easily maintained. It was expected the same teacher would be employed in Autumn, but during her protracted illness, all interested in the school were disappointed. After some delay, however, another teacher was engaged, a young lady of considerable experience, and more than ordinary intelligence and ability, who labored assiduously for the improvement of her pupils, and not without success, but owing to the shortness of the term, only six weeks; she could not accomplish so much for them as she desired.

The winter term has been very successful; the order good and the improvement satisfactory. The exercises in mental arithmetic were worthy of special commendation.

In the lower department, the summer term was less successful. The teacher labored with winning industry and perseverance, to the end of the term, and for her earnest effort, deserves the gratitude of the parents and children. In the fall and winter terms there was quite as much improvement in respect to order, and the degree of advancement, if not entirely satisfactory, was certainly commendable. 

**DISTRICT No. 2. (East Middle.)**

In this district also there have been three terms in each department, and five different teachers,—three in the higher department, and two in the lower. The summer school in the former was very pleasant; a mutual good feeling existing between the teacher and scholars, and the closing examination evinced a good degree of improvement.

In autumn, as another teacher took charge of the school, it was necessary to reorganize, and there was a little complaint that the scholars were put back in their studies, or that, older and more advanced scholars were put into lower classes. This classification seemed necessary or expedient for putting the school in the best working condition, and was generally satisfactory, and the school was as good as could reasonably be expected, considering the teacher was a stranger, and the term was very short,—only eight weeks.

In winter the school began with most encouraging prospects, but was interrupted by the illness of the instructor, and finally terminated after a continuation of eight weeks, by severe sickness, very much to the regret of all interested in the school. In the lower department the summer school was in charge of a young lady of good attainments and excellent moral and Christian character. On our first visit to the school it was feared she would not be able to secure good order, but on our next visit there was little doubt about it, and the closing examination was very satisfactory, and the school was as good as could possibly be expected, considering the teacher was a stranger, and the term was very short,—only eight weeks.

The fall and winter terms were both in charge of a teacher of established reputation, whose discipline was mild but decided, and whose instruction was attractive. It must be a great task to take care of fifty restless young children, to keep them comfortable and orderly, in such a schoolroom, to say nothing of teaching them.

(DISTRICT No. 3. South Middle.)

The summer school was under the care of a young lady well and favorably known to the parents and children, and it was both pleasant and profitable, and general satisfaction was manifested in the district. In winter the school was taught by another young lady of considerable experience as a teacher, who seemed fond of children, and happy in her employment, who labored zealously and faithfully for the best interests of the school, and good proficiency was made by the
pupils in their studies. This is a mixed ungraded school, and
the teacher labored under great disadvantages arising from the
number of studies and classes, having a very short time for
each class. We think it is more difficult to preserve order,
and there is a greater variety and amount of instruction to be
given in a mixed than a graded school.

DISTRICT No. 4. (City.)

In the higher department the school was taught by the same
teacher during the year; and from her known ability and pre­
vious success, good results were expected, and our anticipa­
tions were not disappointed. We always found the scholars
cheerful and diligent, and apparently interested in their
work, and everything indicating a prosperous condition.
If there was anything of doubtful propriety, it was allowing
the scholars to assist each other by studying together—in some
cases two using the same book. This gives the appearance
of whispering, and certainly is a very great temptation to in­
dulge in that pernicious practice.

In the lower department the summer school was very pleasant,
and the happy group of small children made commendable
improvement in reading and spelling. After the close
of this term, the teacher to the great disappointment of the
Committee and parents and children, was called to another
field of labor. Her place was supplied for the winter term
by another young lady who had kept a private school in this
district for a short term in the fall, and whose success, we
understood, was good. The school was short in the winter,
but the scholars made as much progress perhaps as could
reasonably be expected. We think a little more efficient dis­
cipline would be an improvement in this school.

DISTRICT No. 5. (North Amherst.)

In this district there have been four terms of school, two in
each department, and four different teachers, and it gives us
pleasure to say that all have been successful. It is worthy
of remark that the citizens of this district generally manifest
a more than ordinary degree of interest in the education of
their children, as is evident from the fact that so many of
them are in the habit of visiting their schools during the
term, and at the closing examination. They have, moreover,
for many years sustained a private school of a higher order,
during the fall of each year, when there has been no other
good school accessible to them. They are now having a very
pleasant term of High School in addition to the public, pri­
mary and intermediate schools. We earnestly desire that the
zeal manifested in this district might be observed in every part
of the town.

DISTRICT No. 6. (South West.)

The same person has been employed in this district during the
year, and has proved herself a very acceptable teacher.
She gained the good will of her scholars, and interested them
in their studies. The school has been very pleasant and pro­
fitable. We regret that some of the scholars were detained
from school in winter by sickness.

DISTRICT No. 7. (Mill Valley.)

In this district the same teacher who taught so successfully
the winter previous had charge of the school in the summer
and fall, and fully sustained her reputation for preserving good
order. Her school evinced that it is possible even for young
children to be still in study time. It is to be regretted that
her school was so small the latter part of the fall term,—some
of the older scholars being detained at home to assist their par­
ents. In winter another teacher who had succeeded well in
other places, was engaged to take charge of the school, from
whom we expected good results, and we have not been disap­
pointed. Her school has been very pleasant, and so far as
we can learn, entirely satisfactory to the district. It was
very seriously interrupted before the end of the term by the
prevalence of scarlet fever among the scholars; indeed it was
reduced to so small a number that it was deemed advisable to
suspend it for a few weeks.

DISTRICT No. 8. (South East.)

In this district we have a mixed school, very large—nearly
sixty scholars—some of them very good and well advanced,
others not very good; some very young, others quite old—all
under one teacher, and all studying and reciting in the same
room, requiring a vast amount of labor to keep them in order
and give them proper instruction. While this school is second
in importance to no other in town, it is perhaps, quite as diffi­
cult to teach in this place as any other district, in such a
manner as will be satisfactory to the teacher himself, and ac­
ceptable to the children and parents. A lady was employed
in the summer school, and a gentleman in the winter, both of
whom were diligent and faithful in the work of instruction,
and the scholars generally have been cheerful and industrious,
and some of them have made good proficiency. We think
the teacher was too indulgent, and the scholars were a little
inclined to take advantage of his indulgence. So far as
could be observed there was nothing like obstinate resistance
or intentional disobedience, but there was not a sufficient de-
gree of restraint, not that quietness and order essential to
complete success. These remarks apply more particularly to
the winter school.

We have spoken thus briefly of our schools in detail. View-
ing them together they have enjoyed an ordinary degree of
prosperity. There have been in the aggregate twenty-nine
terms; those in autumn have been very short,—only from six
to eight weeks. Would it not be better to dispense with the
fall term, giving a part of the time to the summer school and
a part to the winter school, unless provision can be made for
a longer term, or unless the teacher of the summer school can
be retained in autumn?

Twenty-two different teachers have been approbated—two
males and twenty females. Of these only two have had charge
of the same school through the year. In no other department
of business, where the advantages of experience is desirable,
is there so frequent a change of employees; a new district
committee every year, and a new teacher almost every term.

With regard to abolishing our districts it is unnecessary for
us to speak, as this subject has been referred to another com-
nittee who will present their report in full, giving the reasons
in favor, as well as the objections to making any change in our
present system. It is unquestionably true that the tendency
is towards the abolition of the district system. The for-
er Secretaries of the Board of Education—all of them—
have recommended it, and wherever the municipal system has
been adopted it has given, so far as known, entire satisfaction;
and has been followed by decided improvement in the schools.

At its last annual meeting the town, with commendable lib-
erality, voted to establish one High School and three Gram-
mar Schools, and to provide suitable accommodations for the
same. The school-houses for the Grammar schools at North
Amherst and South Amherst are already completed, with the
exception of chairs and desks, and the High School building

it is expected will soon be finished. The exterior of this new
building presents a fine specimen of architectural beauty, and
we hope the interior will be so arranged and finished as to se-
cure the comfort and convenience of the teachers and scholars;
and so furnished with books and maps and apparatus as to fa-
cilitate the ends for which it is designed. The High School is
intended to complete the public school education; and it is
desired that the studies may be so various and extended, and
the instruction so systematic and thorough as to fit our youth
for any department of life. It will thus be of inestimable
value to all our citizens. Its good influence will be observed
in the lower schools by exciting the children to study with
greater diligence and perseverance that they may be qualified
for admission.

No one should desire to enter this school till properly qual-
ified. If a pupil is admitted to a grade above his capacity
or proficieny, the result must be embarrassment to the school,
or the removal of the scholar to a lower place, producing mor-
ification if not disfation. If the pupil be ranked too low,
it will soon be manifest, and he will be promoted to a higher
class. It is a far less evil to any one to be in a class below
than above his state of proficieny. It will be exceedingly
difficult, perhaps impossible to do justice to all in the examin-
ing and classifying of scholars in the High and Grammar
schools, owing to the great diversity of attainment and of tem-
perament—some being well qualified in a part of their studies,
but deficient in others, and some bold and confident, others dif-
fident and easily confused or embarrassed. We think the
studies should be prescribed, as well as the text-book, and the
order in which they should be taken. A regular course should
be adopted and adhered to as far as practicable. This would
diminish the number of classes, and would be an incentive to
regularity of attendance to the end of the course.

MOSES B. GREENE,
HENRY B. PRINCE,
ANNUAL REPORT
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OF THE
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Total $556.88. Appropriation $500.

Highways.—Eight hundred dollars was appropriated for the repair of the highways, and appropriated to the District Surveyors. Total expenses have been $396.58 cts. including the removal of snow.

School Books.—Bond number one, of $500, with the interest on the whole amount has been paid. An appropriation of $1190.60 is necessary to meet the payments due in September next. Total amount of bonds now out is $38,550.

Total amount expended is $12386.70. Appropriation $12083.00. Exceeding the appropriation $203.70, which amount has been expended for desks, seats, fences, stoves, wells, grading and roads.

Militia.—Under the vote of May 1, 1861, we have borrowed and expended for the outfit, &c., of the soldiers in the Army from this town, $385.37 and for soldiers' families to March 1st, $1158.29. Total $1543.46, of which amount
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**Families.**—The average number supported in the Almshouse has been nine. Sixteen persons have been supported out of the Almshouse. Thirty-eight transient persons have been relieved and assisted. The Overseers of the Poor charge themselves with the expenditures of the farm and paupers, viz:  

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</tr>
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</tr>
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</tr>
<tr>
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<td>18.00</td>
</tr>
<tr>
<td><strong>Expenses paid for moving a family</strong></td>
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</tr>
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<td><strong>Support of 16 persons out of the Almshouse</strong></td>
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</tr>
<tr>
<td><strong>Support of 16 persons out of the farm</strong></td>
<td>198.59</td>
</tr>
<tr>
<td><strong>Total Cost for support of paupers</strong></td>
<td>$2659.67</td>
</tr>
</tbody>
</table>

**Expenses of the Town, from March 1, 1860, to March 1, 1862.**

<table>
<thead>
<tr>
<th>Item</th>
<th>Expended</th>
<th>Approximations</th>
</tr>
</thead>
<tbody>
<tr>
<td>High &amp; Gram. School Buildings,</td>
<td>$12886.70</td>
<td>$12032.00</td>
</tr>
<tr>
<td>State &amp; County Taxes,</td>
<td>2998.80</td>
<td>2598.80</td>
</tr>
<tr>
<td>School Board and Interest,</td>
<td>1147.50</td>
<td>1145.00</td>
</tr>
<tr>
<td>Schools</td>
<td>8516.90</td>
<td>8830.32</td>
</tr>
<tr>
<td>Highways</td>
<td>900.88</td>
<td>800.00</td>
</tr>
<tr>
<td>Bridges &amp; Gravel</td>
<td>550.28</td>
<td>500.00</td>
</tr>
<tr>
<td>Taxes</td>
<td>783.63</td>
<td>825.00</td>
</tr>
<tr>
<td><strong>Total Incidental Expenses</strong></td>
<td>$13568.87</td>
<td>$13412.32</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire Department</td>
<td>169 55</td>
</tr>
<tr>
<td>Assessors Abatements</td>
<td>5.46</td>
</tr>
<tr>
<td>Interest paid</td>
<td>164.70</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Insurance</strong></td>
<td>188.00</td>
</tr>
<tr>
<td><strong>Rent</strong></td>
<td>87.00</td>
</tr>
<tr>
<td><strong>Lighting-Rods</strong></td>
<td>90.14</td>
</tr>
<tr>
<td><strong>Printing, $50.00, Stationery, $60.00</strong></td>
<td>72.00</td>
</tr>
<tr>
<td><strong>Printing N. B. Ground</strong></td>
<td>23.35</td>
</tr>
<tr>
<td><strong>Horse Damages</strong></td>
<td>19.00</td>
</tr>
<tr>
<td><strong>Surveying</strong></td>
<td>1.50</td>
</tr>
<tr>
<td><strong>School Districting Committee</strong></td>
<td>14.35</td>
</tr>
<tr>
<td><strong>Sealing State Standard</strong></td>
<td>28.00</td>
</tr>
<tr>
<td><strong>Postage &amp; Expresses</strong></td>
<td>6.04</td>
</tr>
<tr>
<td><strong>Electricity</strong></td>
<td>12.00</td>
</tr>
<tr>
<td><strong>Selectmen &amp; Overseers</strong></td>
<td>146.25</td>
</tr>
<tr>
<td><strong>Assessors</strong></td>
<td>155.64</td>
</tr>
<tr>
<td><strong>Treasurer &amp; Clerk</strong></td>
<td>20.75</td>
</tr>
<tr>
<td><strong>Constable</strong></td>
<td>39.25</td>
</tr>
<tr>
<td><strong>Treasurer and repairs</strong></td>
<td>11.00</td>
</tr>
<tr>
<td><strong>Collector</strong></td>
<td>75.00</td>
</tr>
<tr>
<td><strong>Sexton, return of deaths</strong></td>
<td>4.00</td>
</tr>
<tr>
<td><strong>Registering Births and Deaths</strong></td>
<td>30.10</td>
</tr>
<tr>
<td><strong>Legal Services</strong></td>
<td>12.00</td>
</tr>
<tr>
<td><strong>Building Committee</strong></td>
<td>37.50</td>
</tr>
<tr>
<td><strong>Total for the Soldiers and families</strong></td>
<td>$1274.44</td>
</tr>
<tr>
<td><strong>Due from the State</strong></td>
<td>1116.71</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$23927.59</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>$23927.59</td>
</tr>
</tbody>
</table>

**Treasurer's Report.**

**RECEIPTS.**

<table>
<thead>
<tr>
<th>Item</th>
<th>Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance in Treasury last Report</td>
<td>$144.50</td>
</tr>
<tr>
<td>Received of the town of Canton and Pelham</td>
<td>57.67</td>
</tr>
<tr>
<td>for Licenses 1860</td>
<td>30.00</td>
</tr>
<tr>
<td>from Dog fund, $11.60, and interest, $4.25, 15.85</td>
<td>15.85</td>
</tr>
<tr>
<td>from Highway Surveyor 1860</td>
<td>2.14</td>
</tr>
<tr>
<td>for old Lumber, &amp;c.</td>
<td>2.25</td>
</tr>
<tr>
<td>from State School Fund</td>
<td>120.12</td>
</tr>
<tr>
<td>Overseers of the Poor, $12.24</td>
<td>224.86</td>
</tr>
<tr>
<td>Taxes 1860</td>
<td>56.15</td>
</tr>
<tr>
<td><strong>Taxes 1861</strong></td>
<td>988.66</td>
</tr>
<tr>
<td>Loans 3171.54, Soldiers 1701,46, 4878.00</td>
<td>4878.00</td>
</tr>
</tbody>
</table>

*The excess of appropriation is made on account of the High School building ($850.70) and for soldiers.*
PAUPERS.
The average number supported in the Almshouse has been twelve, out of the Almshouse twenty persons, besides twenty-four transient persons who have been assisted and relieved.

Overtures of the Poor charge themselves with the expenditures for the farm and paupers, viz:

To Captains of farms paid by in '62, 1424.07
" Store Bills, 164.23
" Medical Services, 80.00
" Expenses for moving families, &c., 11.35
" for Potwine family, 14.75
" Sextons Services, 3.00
For transient paupers, &c., 11.20
" Wardens Services, 400.00
" Pastoral Services, 20.00
Support of 23 paupers out of the Almshouse, 417.35
" Salaries paid for from the Town, 778.54
Paid town of Leverett for Mrs. Wedge, 78.00
3204.46

EXPENSES OF THE TOWN FOR THE YEAR ENDING MARCH 1, 1863.

GENERAL EXPENSES.

Expresses
Fire Department, '61, $1211.16
Amends abatements, 72.37
Interest paid, 180.04
Repa and repairs, 86.00
Amount carried forward, 353.16

Amount left forward, $864.10
Printing, 110.30
Stationery, 8.77
Postage and Expresses, 787.
Road Damages, 10.85
Elector, 12.98
Sewers including
" military service, 170.27
" Overseers of the Poor, 59.99
" Assessor, 170.47
" Road Commissioners, 23.75
" Town Clerk, 10.91
Collector one pr. of each collection, 127.28
" Sexton's return of Deaths, 3.60
" Registerings births & deaths, 24.10
Conservator, 8.73
Printing & T. Towns Place, 127.53

Total incidental expenses, 1282.74
State and County Taxes, $545.50
School Bonds & interest, 1250.00
Schl & reg. office blanks, 1437.09
Highways and Bridges, 234.28
Pamphlets, 806.54

1384.32

Art of appropriation, 1280.93

Expenses for appropriation, 231.40
Military expenses, 1833.70
Soldiers benefts, 1077.20
Soldiers to families, as March 1, 358.60

13283.20

Total debt for the year, 11909.30

Total expenses of the year, $5369.20

The debts of '62 has been reduced $1200.00

The netting expenses are expected to be re

handed by U. S. Gen.

$180 is added

$1200.00 from the State and $500.00 from taxation.

$180 is added

Treasurer's Report.

Bal in Treasury last report, 241.06
Received from Army & Navy, 50.25
" from Town of Clinton, 61.93
" Dog Tax, 36.39
" Col. of taxes '01. 106.00
" Gas Sch. Com. initiation, 50.00
" Refund papers, 7.00
" Highway Surveyors, 2.10
" Commissioners of Poor, 176.00
" State Treasurer re

1422.71

" State Treasurer's allotments, 439.00
" State Treasurer School Fund, 108.62
" W. A. Stearns, for

Bounties, 200.00
" Loan, 10.185.00
" Collector of taxes, 147.58

15675.66