SCHOOL SUPERINTENDENT.

The interests of the schools in the town would undoubtedly be promoted by a more constant supervision than the School Committee are able to bestow. Other duties, which demand our attention, prevent us from giving to the schools all the time we could desire. This difficulty has been felt elsewhere, and the statutes of the Commonwealth provide for its removal in the following terms:

"Any town, annually, by legal vote, may require the school committee annually to appoint a superintendent of schools, who, under the direction and control of said committee shall have the care and supervision of the schools, with such salary as the town may determine; and in every town in which such superintendent is appointed, the School Committee shall receive no compensation unless otherwise provided by the town. Chap. 39: Sec. 38.

The committee recommend the attention of the town to this subject.

For the amount of town appropriation and expenditures, see Treasurer's report.

The Committee ask for an increased appropriation to carry on the schools for the ensuing year. The increased expenses of living, render it impossible to procure adequate teachers, at the price heretofore paid. In the opinion of the Committee the sum of $5000 is needed.

R. B. HUBBARD,

J. H. SEELYE, M. B. GREENE,

School Committee.

Amherst, March 6, 1865.
REPORT

The Committee herewith submit to the town their annual report.

One of their number, Dea. Moses B. Gates, died August 17, 1865. He was a faithful man in all the relations of life, and nowhere more so than in his connection with the public schools. He had served longest on the Board of Committee, and was perhaps, more familiar with our schools than any other of our citizens. He gave them his time and his means without stint; and to his practical wisdom, they owe not a little of their past success, and their present efficiency. His death was a public calamity, falling heavily on all the religious, moral and educational interests of the town. In due form his place has been filled by William A. Dickinson, Esq.

CHARACTER OF OUR PUBLIC SCHOOLS.

It is believed that our schools will bear a not unfavorable comparison with those of any town in the Commonwealth. They have been so graded as to fit one for the College, and include it in the course of mental training which we offer to our desiring and aspiring youth. We start the child in his A, B, C's, follow him through all the public schools, and if he choose,
School Committee's Report.

Do not leave him until he has taken his diploma at College. Such rare educational advantages may fairly challenge for Amherst, first rank for her schools, and must put her foremost as a place of residence for those who would secure superior instruction for their children.

Condition of the Schools.

The year has been one of success to our schools. The most have been good, and some have been excellent. There has been more of a scholarship, and a spirit of study, than a systematic course of study, and a haphazard course. The one gives a finished, and so far as it goes, a complete education,—the other finished nothing, and left the education in fragments. Those who are familiar with the scholarship under the old method, and with that under the new, need not be told that the difference in actual culture is very great. Indeed, culture under the old method, was just about impossible. Nobody sought it, or expected it,—but under the new it comes as naturally as fruit from the tree. Our graduates may justly claim a place among educated men and women.

Superintendent of Schools.

In accordance with a vote of the town, the Committee engaged the services of Rev. C. L. Woodworth, as Superintendent of Schools, at an annual salary of $450. The care of the Schools has mainly fallen upon him. The Committee, however, have stood ready to aid him either by advice, or labor, when called upon. They have endeavored to be present at the close of the Schools, and at the examinations of scholars for promotion to the higher grades. Between them and the Superintendent there has been the utmost harmony of opinion and action. Unfortunately for the experiment, the Superintendent was called to another field of labor, and was obliged to resign about the middle of the Winter term. But the trial went far enough to satisfy the Committee that the office ought to be made a permanent one. It stands clear that one mind having control of the entire educational work of the town, could better grasp the system in whole and in detail, and give it unity and thoroughness, than a Committee of several giving such odds and ends of time to the work as they could command, could possibly do. One man, competent to the work, would have the whole field in mind, would be familiar with every plan and want of the Schools, would hold the teachers to the system, and infuse into the scholarship of the town, the same spirit and discipline. We therefore recommend that an appropriation be made for Superintendent the coming year, not less than was made the year past.

Female Teachers.

We have adhered to a rule early established, of employing female teachers in all the schools except the High School. Two general reasons have governed in this. One is economy, and the other is that females are more apt to teach, and quite as likely to succeed in the grade of schools where we employ them. We have sought teachers who have personal power.
over their pupils, more than those who are simply familiar with books. No amount of knowledge could offset that mysterious quality which enables a teacher to govern a school, to win the respect, love, and obedience of her scholars. It is gratifying at the close of the year to record the marked success of nearly every teacher. They have been earnest, faithful, and many of them prayerfully intent on accomplishing their work. For the most part they have been appreciated and have rarely experienced any serious difficulty except in connection with meddlesome parents. It has been an object constantly aimed at, to secure permanent teachers. We find it most a waste of money to employ a teacher for a single term; because it will take nearly that time to make her familiar with the course, and apt at her work. Other things being equal, then, we are willing to employ only those who intend to teach a series of terms at least. Including the Principal of the High School, we have been fortunate enough to retain the services of eleven of our teachers the year long. Their places could not be supplied with new teachers without great loss to the town. The risk should not be run for any lack of adequate support.

PUPILS.

The whole number of pupils in the Schools is 629. In most of the Schools there is manifest an improvement in character. There is more of self-respect, and a higher tone of right feeling. The roughness, the rowdiness, the clownishness that used to frequent the common school are disappearing. The teachers in the upper schools, for the most part, find that their pupils are ladies and gentlemen, and they have only to appeal to their honor for the maintenance of order and the proper discipline of the school. Corporal punishment has been inflicted in but a few cases, and then only as a last resort. In some instances where admonition and the rod had failed to work a reformation and secure obedience, the Committee have removed the offenders from the school, deeming it unwise to risk the demoralization of the school by their pestilent example. One direction has been given to all the teachers,—enforce obedience to the laws of the School at all hazards.

PARENTS.

The most unreasonable being is, perhaps, an unreasoning parent. In this regard we have had our full share of experience the present year. Each parent will believe that his child can do no wrong, especially that he cannot tell a lie, when it may be common report that he can hardly tell the truth. We have been annoyed at the credulity of parents,—their taking the child's part against the teachers on his bare statement of the case. This has seemed all the more strange, since those same parents are sufficiently willing to believe evil concerning other people's children. May it not be hoped that they will yet become reasonable and believe that the teachers and guardians of the schools have no interest but to act for the good of the children? In some instances the teacher has been blamed for not notifying the parent of any improper conduct on the part of the child. And yet he has been notified every week by the card which is sent to him to read and sign. A glance at this would tell the whole story. We ask the parents, then, to
It is important to watch the cards of their children, and if they are marked down in deportment and study, let them find out the reason, and work with the teacher to remedy it. This course would be mutually helpful and beneficial.

\textit{System Not Understood.}

After the operation of our schools, as at present graded, for five years, and the explanations that have been given in various ways, many of our citizens seem not to understand the system. The impression seems to be quite general that all the branches taught in the lower grades of schools are of course taught in the higher grades, also. For example, we have been asked to admit a pupil to the High School who was not fitted to enter the Grammar School. And when we stated the fact, the astonished parent asked, “What difference does that make? does not the High School teach everything that is taught in the other schools?” It is necessary, therefore, that each grade of schools has its distinctive work, and that it teaches no branch which is pursued in a different grade. The course of study is so arranged that we begin with the simplest branches in the Primary School, advance to yet higher in the Intermediate, to higher still in the Grammar, and to the highest of all in the High School. And then again, the course is so constituted that the advanced studies are, for the most part, dependent on those that went before—so that the High School course would be incomprehensible to one who had not pursued the Grammar School course.

\textit{SCHOOL HOUSES PUT IN ORDER.}

Some of the new School Houses have been subjected to rough usage. The one at the South end, in particular, looked as if it had undergone a bombardment. In order to arrest this destructiveness and hold the guilty parties to account, it was determined during the Summer vacation to put the houses in complete order, and then insist on their careful and proper treatment. Accordingly the seats and the desks were all revarnished, and such other work done as was necessary to put the houses in complete order. Since their reoccupancy we have enjoined the teachers to make a daily inspection of the furniture and appurtenances of the buildings, that any injuries done might be traced at once to the responsible parties. For plain reasons, which we will not attempt to state, there is great wantonness in the use of school property, and it requires the most persistent vigilance to prevent its destruction. The only effectual remedy we find is to compel the injurer to make reparation at the earliest moment, and in some instances, before he can be again permitted to enjoy the privileges of the School. There ought to be a public sentiment so strong on this subject, that no boy or girl would have the hardihood to deface the school rooms, or anything pertaining to them.

\textit{NEW HOUSES MUST BE BUILT OR OLD HOUSES REPAIRED.}

At the West Centre and the South Green there is demand at once for new houses. The one at the South Green in particular, is in most deplorable condition. The one at the West
Centre is not quite so bad, and yet is sadly unfit for the purposes of a school room. We regard both houses as demoralizing in their influence upon the children. They invite to rudeness and indecency,—to waste and destruction. We might as well put into the hands of our children obscene books and pictures, as place them in seats cut and carved with all the obscene images which prurient and precocious fancies can invent. It is time the town cleared away forever these memorials of filth and sin, and put the children into houses that will imitate to neatness, and purity, and self-respect. The houses at Mill Valley, North Amherst, and the City will need extensive repairs. We suggest that a Committee of three be appointed at this meeting, who, in connection with the General School Committee, shall take the whole matter under advisement and do in the premises what the interests of the town require.

TRUANCY AND POLICE LAWS.

Truancy is becoming an alarming evil among us, and the town should adopt some measures to check it. There are too many boys roaming about the streets, growing up in ignorance and vice, who have no inclination to attend school, nor have their parents, in all cases, power to send them there. There is a remedy for this, which the town should no longer refuse to apply. Other towns have adopted special police laws with reference to truancy, and have a special officer whose business it is to look after these vagrant children, and see that they regularly attend school, or else send them to some House of Reform, where they will have no option in the matter. By Statute of 1862, chapters 21 and 207, the duty of making by-laws relating to truancy was made obligatory on the towns. We respectfully refer the town to such Statute, and request that such action may be taken as may meet the necessities of the case.

WORDS VS IDEAS.

It is a common fallacy that education consists in going through,—"doing"—a given set of text books. Scholarship is too frequently rated by the amount of books which the pupil has "done." On the same ground persons are often recommended as competent to assume the work of teachers. And yet in both cases education may mean simply words, and the mind lack real discipline and power. The constant tendency in the School room is to memorize the text book,—to learn words, words, words. And the fault here is quite as much the fault with teachers as with pupils. It is possible, we think under such a notion, for the scholar who marks first in his recitations to know least. He may, by an effort of memory, have lumbered his mind with the words of others, while his reflective faculties are as weak, and his mind as destitute of thought, almost, as an infant's. Every student knows the meaning of " cramming," for a recitation or an examination, and how speedily everything is forgotten with the special occasion which called for the effort. The memory is the chief faculty to be relied on, in the education of the child, until he is perhaps twelve or fifteen years of age. Hence those studies which require especially to be memorized, should be pursued during these years, as geography, history and the like. And the
Committee suggest it to themselves as a question which may require careful review, whether mathematics, which requires the use of the analytical and reasoning powers, are not too early and too extensively introduced into our primary schools. Nevertheless they would not forget that the great object of our education is to teach the pupil to think to give him trained mind, able to master principles, and to grapple with the varied questions which interest our human life.

MORAL CONDITION OF THE SCHOOLS.

We wish we could speak as favorably of the moral condition of the Schools as we can of their intellectual. The School room is not chiefly for moral and religious instruction, and yet the teachers and guardians have striven continually to educate the conscience of the pupils as well as their intellects. We would not assert that the public sentiment of the schools is not on the side of order, and honor, yet in too many cases there has been evinced a lack of moral honesty which is annoying. It is a question which ought to be very seriously considered, as to whether with our seven or eight churches and Sabbath schools, we are still educating public criminals. In two instances, at least, small boys have made themselves gravely responsible to the law, and it might have been invoked perhaps with good effect in other instances. These boys were not made criminals by the schools, but in spite of the schools. Had the family and the church done their duty as faithfully as the schools, there would have been, we believe, no occasion to call upon the law. We have made profanity and obscenity punishable offences, and have in a measure succeeded in banishing them from our school-grounds and school-rooms, but how shall we eradicate the evil habit while parents and public sentiment allow their use elsewhere? This work of moral education belongs mainly in the family and the church, and if it is not imparted there, no one ought to be surprised if the public school fails to impart it.

STREET EDUCATION.

From what has been said, it need surprise no one to be told that a considerable class of our boys are getting their education in the streets and places of public resort. Permitted to spend their evenings away from home, to haunt the shops and saloons, to hear the language of the profane and the impure, to see the gambler's implements plied in his vocation, would it not be a miracle if he were not prematurely corrupted? We have among us the spectacle of boys in jackets bearing the stamp of vices which belong to abandoned men. The correction of this evil belongs to the family. The public schools are demoralized with it, but have no power to correct it.

BOYS UNEMPLOYED.

It may admit of a question whether the normal condition of labor is not also the condition of virtue. The child with nothing to do beyond attending school from year to year, has, it would seem, something more than a healthful leisure. And where any considerable number of such children are growing up together in a community, it is not difficult to see that they will lay their heads together for mischief and will corrupt each other. We are not so sure that wisdom is with us. Possibly the old way was the best. The boy used to gain health and...
The Committee feel that they ought to, and must advance
the wages of some, if not all of their teachers, would they se-
cure their services for the future. This, however, cannot be
done without an increased appropriation. And the town, we
think can afford to make it. We have learned that no money
has helped every interest of the town more than that which
has been spent on education. The town, too, has no servants
more faithful, or doing more for its welfare than the teachers
of our public schools.

Nor do we need merely to increase the wages of our teach­
ers, but we need an appropriation for maps, charts, globes, and
models to illustrate the various branches of study. At present
we have absolutely nothing for illustration, unless it may be a
few old maps, long since out of date, by the continued changes
among the nations. For the coming year we ask an appropi-
ration of $5000.00, a part of it to be expended in increasing
the salaries of the teachers, and a part in procuring maps,
globes, &c. With this sum, the Committee hope to main­
tain the schools, not only at their present level, but to
give them a still higher efficiency and success.

The success of our educational system depends largely on
the High School. This stimulates and lifts up all the schools
below it, and as a general fact they will be what the High
School makes them. If it demands, as a ground for admi-
sion, nice and accurate scholarship, it will be secured, other­
wise not. The reputation of our schools abroad, also depends
mainly on the character of the High School, and people will
be invited here for educational purposes, just as the High
School maintains its elevated position, and dignifies the entire
system. The citizens of the town need not be told that
the schools have paid for themselves many times over in the
wealth brought here by those who have sought the town
as a place to educate their children. While it would be difficult to estimate the increased valuation of the town in consequence of the high character of our public schools,—every owner of real-estate in the town knows that within the last five years, his property has increased in value from a quarter to a third, while the tendency is still upward, and the explanation of it is, our town has become exceedingly desirable as a place in which to educate. The taxes of the citizens have been paid back to them many fold by the added value of their farms, their factories, and their houses. A policy, therefore, which has been so eminently for the pecuniary, as well as the educational well of the town, will not be changed or given up. The town will see to it that the schools do not languish for the lack of anything needful to their highest success. We are confident that you will give them the same liberal and fostering care in the future that you have given them in the past.

R. B. HUBBARD,
J. H. SEELEY,
W. A. DICKINSON,
Amherst, March 1, 1866.

REPORTS
OF THE
OVERSEERS OF THE POOR,
SELECTMEN,
AND
CLERK AND TREASURER,
OF THE TOWN OF AMHERST,
1865-6.

AMHERST:
H. A. MARSH,—PRINTER,
1865.
REPORT
OF THE
TOWN CLERK & TREASURER OF AMHERST,
TO THE SELECTMEN.

GENTLEMEN,—At your request, I have prepared a brief statement of the Military operations and expenses of the town during the late Rebellion, compiled mostly from the Rebellion Record. The 1st and 2d section of the Act is as follows:

"Sec. 1. It shall be the duty of the Clerk of every city and town of this Commonwealth, as soon as may be after the passage of this act, to make out a full and complete record of the names of all the soldiers and officers who compose his town's quota of the troops furnished by the Commonwealth to the United States during the present Rebellion, stating the place of residence, the time of enlistment of each, and the number and designation of his regiment and company; also the names of all who have resigned or been discharged, and at what time and for what cause; and all who have died in the service, and stating when practicable, at what time and place and the cause of death, whether by disease, accident, or on the field of battle; and the promotions of officers and from the ranks, and the date thereof; and the names of all absences, if any; and all such other facts as may relate strictly to the military career of each soldier and officer.

"Sec. 2. It shall be the duty of the clerk of every city and town to procure a suitable blank book in which to make said record, and to preserve it among the other records of his town, and to make such additions to the same, as may be necessary
from time to time, to make said record perfect and complete. And said Clerks shall be entitled to a reasonable compensation for their services and expenses in performing the duties devolved upon them by the provisions of this act, to be paid by their respective cities or towns."

Immediately after the passage of the above Act, suitable blank books were obtained, and a record of all who were engaged in the Army and Navy, on this town’s quota, was commenced, and has been continued down to the present time. The labors of the past year have been greater than in any which has preceded it, on account of the voluminous correspondence necessary to obtain the desired information of those who went as substitutes, which will be of much importance to the Overseers of the Poor, since the Act of May 13, 1865, the second section of which provides as follows:—

"Sec. 2. Any person enlisted, mustered and serving as a part of the quota of any city or town as set forth in the first section of this act, but who shall not be entitled to a settlement therein by reason of the want of age or residence required by said section, shall, nevertheless, be entitled for himself, his wife or widow, and minor children, to relief and support in such city or town, if at any time they should fall into distress therein, or stand in need of such relief or support; and such city or town shall not send such person, nor his wife or widow, and minor children, to any state almshouse, nor remove them to any other place, nor recover the expenses of their relief or support from any other city or town, nor receive the same from the Commonwealth; and if any city or town shall cause any such person so entitled to relief therein to be sent to any state almshouse, or removed to any other place, such city or town shall be liable, in an action of tort, for all expenses of their relief and support thereafter incurred in such almshouse, or by any other city or town.

We have not been able to obtain all the information respecting substitutes required, as the papers and documents belonging to the Provost Marshals’ Office for this District were forwarded to the War Department at Washington, so that we can not at present have access to them.

The Assessors in 1861 returned on the Militia Roll of the town 368 able-bodied men, between eighteen and forty-five years of age, and in that year Ninety-One men enlisted in 11 different regiments, viz.: 27th Reg., 54 men; 21st Reg., 13 men; 10th Reg., 11 men; 20th Reg., 5 men; 15th Reg., 2 men; and one man to each of the following Regiments: 1st., 2d, 11th, 12th, 14th and 18th.

The entries on the Rebellion Record number 345 of which 21 belong to the Naval Service.

Number of Inhabitants of the town who enlisted, 238
Number of Substitutes furnished by drafted men, 42
Number of Substitutes hired to fill quotas, 65

Total, 345

There were killed in battle, 11; 1 of Wounds, 15; Died of Disease, 32; Wounded 35; Total 82.

LIST OF KILLED AND WOUNDED.

SOLDIERS MORTALLY WOUNDED OR KILLED.

Ball, Henry C.
Barton, Austin
Bello, Levi M.
Baker, Charles K.
Bowman, Henry
Boynton, Henry C.
Cutter, Folsomy F.
Cook, George E.
Dickinson, Francis H.
Dickinson, David L.
Draper, George A.
Edson, Levi
Johnson, Martin S.
Latham, Wm. W.
Patamon, George.
Prouty, Edward T.
Scott, George W.
Stearns, Frazier A.
Smith, Charles V.
Sanderson, James K.
Thayer, Josiah
Taylor, Joseph K.
Spear, James W.
Mollett, Charles D.
Champlin, Jason
White, Samuel C.
DIED BY DISEASE CONTRACTED IN THE ARMY.

Adams, Charles B.
Adams, Sylvester H.
Allen, Benjamin P.
Barton, Morrison.
Bartlett, Milo A.
Dickinson, George.
Dickinson, John W.
Grover, Joseph.
Levetts, Murray B.
Lathem, Alonzo W.
Miles, Benben.
Manley, Edward W.
Miles, Marcus T. C.
Plumb, Henry.
Robertus, Norman.
Stanley, Edward H.

Skinner, Lyman W.
Sloan, George W.
Smith, Charles C.
Tatt, Eitan A.
Wilson, Robert.
Wheate, John W.
Thompson, John.
Jackson, Jarvis.
Church, Spencer.
Hovey, Eliphas P.
Sears, Arthur.
Phelps, Lyman D.
Kelley, Ezra.
Bolton, Ophelia B.
Jackson, Sanford.
Thompson, Henry.

BARTON, Charles H.
Ball, Nelson R.
Boltwood, Edmund.
Browner, James.
Boston John.
Boston, Patrick.
Bell, Frederick R.
Cushman, John E. lost arm.
Coy, Henry.
Coeley, George B.
Dickinson, Baxter E.
Hawley, Henry E.
Hokins, William J.
Johnson, Samuel E.
Kollock, Charles F.
Lincoln, Rufus L.
Preston, James A.

Pierce, James A.
Best, Jacob L.
Sawbridge, Charles B.
Sears, Henry.
Sholes, John, lost leg.
Smith, William J.
Sandling, John.
Tyler, Mason W.
Carrer, Charles T.
Vinton, Madal.
Williams, Solomon H.
Russell, Dwight.
Haskell, Lewis B.
Dickinson, Chester, Jr.
White, Henry Wm.
Glacier, John A.
Preston, Simon E.

Spelman, Timothy.

WOUNDED.

Expenses of the Town in 1861, $3,155 17
Expenses of Individuals, 1861, $566 50
Expenses of the Town in 1862, 8,356 00
Expenses of William A. Stearns, Esq., 875 00
Expenses of the town in 1863, 61 25
Expenses of Drafted men for Substitutes in 1863, 14,275 00
Expenses of the Town in 1864, 11,738 85

Carried Forward, $36,467 77

The men who enlisted in 1861 received no bounty from the town, but after two years of service, 30 of them re-enlisted and received $100 bounty extra, as veterans, from the United States Government. Rev. J. L. Merrick offered $5 to every single man, and $10 to every married man who enlisted from his Parish, and paid $145. Others in his Parish contributed $75 more, and the subscription was made up to $350 $0 in other portions of the town, and out of which was paid $5 to each member of Co. D., 27th Regt., belonging to this town.

In 1862 the town paid a bounty of $160 to each volunteer, which was legalized by an act of the Legislature, passed Feb. 27, 1863. William A. Stearns, Esq., also paid a bounty of $25 per man, amounting to $875. The act of March 17, 1863 prohibited towns paying any more bounties, as all bounties had been equalized; and this act has never been repealed. The act of March 18, 1864, authorized towns to raise money for paying or refunding money paid by towns or individuals, for filling the quota under the call of October 17th, 1863, and Feb. 1st, 1864. $2,000 was assessed and refunded to individuals in 1864 under that act. The Act of March 28th, 1864 authorized towns to raise money for the purpose of procuring their proportion of the quota of volunteers, for one year from March 1, 1864, but not to exceed $125 per man. The Act of March 27, 1865, authorized raising money to supply under any call, to March 1866. The Act of April 26, 1866, allowed towns to raise money and repay towns or individuals, under any call in 1864, if assessed in three years. This ain't, paid by the town that year, was $11,738 85; by individuals, $8,068 00.

MILITARY EXPENSES.
Amount bro't forward, $35,407.77
Expenses of Individuals, 1864, 8,063.00
Expenses of the town in 1865, 406.00
Interest on State Aid, 1,300.00
Deduct received from the State on Equalization of Bounties, 45,297.97

Total Expenses, $44,596.00

The greatest anxiety and difficulty occurred when the call of June 1864 was received, and the personal exertions of the Selectmen at that time saved our citizens from a draft. Without a dollar in the treasury, they became individually responsible for over $8,060, and also obtained the $12,000 by loans on short time, from between fifty and sixty individuals.

The greatest expense incurred by the town was for enlisting 31 men from June 1 to September 16, 1864.
24 men for 3 years, cost $10,300, averaging $420 each.
4 men for 2 years, cost $960, " 240 "
13 men for 1 year, cost $1,341, " 103 "
The 42 Drafted men paid $14,275, averaging $340 each.

STATE AID has been furnished to 114 different families. This number is now reduced to 4.

Amount paid in 1861, $746.29
" " 1862, 3,011.94
" " 1863, 4,684.68
" " 1864, 4,820.44
" " 1865, 2,696.48

Total, $15,939.23

Allotments received and Disbursed in town.
1862, $482.60
1863, 4,487.70
1864, 4,602.46
1865, 2,165.46

Total, $11,655.12

All of which is respectfully submitted,
S. C. CARTER, Clerk.
BONDS.

School Bond, No. 5, and Military Bond No. 2, of $500 each, with the interest, have been paid. The appropriation needed is $1070 for the School, and $1010 for the Military Bonds.

MILITARY.

We would refer to the Town Clerk's Report to the Selectmen.

PAUPERS.

Appropriations $1000. The expenses have increased above any previous year, by the high prices which have prevailed. There have been ten persons supported in the Almshouse, and twenty-eight out of it. Twenty-four transient persons have been assisted and relieved at the farm. Two of our pauper boys have been admitted into the Deaf and Dumb Asylum at Hartford. We have examined a number of farms and have selected one, which we think will be more suitable for the town, but have not as yet, received any offer for the present farm.

RECEIPTS AND EXPENSES.

The Overseers of the Poor charge themselves with the expenditures for the farm and paupers, viz:—

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>To appraisal of farm property in 1866</td>
<td>$2,320.65</td>
</tr>
<tr>
<td>Store Bills</td>
<td>481.90</td>
</tr>
<tr>
<td>Medical and Pastoral services</td>
<td>48.00</td>
</tr>
<tr>
<td>Warden's services</td>
<td>400.00</td>
</tr>
<tr>
<td>Support of 26 paupers out of the Almshouse</td>
<td>542.25</td>
</tr>
<tr>
<td>Paid for Seed $20.63, Pasturing Sheep $47.50</td>
<td>38.13</td>
</tr>
<tr>
<td>Paid for Cattle $333.50, Cobin $41.50</td>
<td>277.00</td>
</tr>
<tr>
<td>Expenses for removing Paupers, &amp;c.</td>
<td>45.00</td>
</tr>
<tr>
<td>Sundries paid from farm</td>
<td>132.39</td>
</tr>
</tbody>
</table>

Total: $4,395.23

SCHOOLS.

No appropriation. The School House in District No. 2 has been sold to the New London Northern Railroad Company, and another site has been obtained, and the erection of another building awaits the action of the town. The following are the expenses for the past year, viz:—Wood House for South Grammar School, $75.00. Outbuilding at High School, $129.21. Repairs on the School Houses, $264.77. Total, $468.98.

EXPENSES.

Paid Teachers wages, $4,422.79
Wood and Sawing, $101.81
Janitors, $58.29
Printing, $18.62
Stationery, $101.25
Stoves, Pails, Brooms, &c, $18.24
Sundries, Labor, &c., $500.00
Superintendent, Committee's expenses, $100.00

Total: $5,667.15

Cost of support of Paupers, $1,729.96
## EXPENSES OF THE TOWN FOR THE YEAR ENDING MARCH 1, 1866.

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>For 510 feet of Hose, for Fire Engine</td>
<td>$632.35</td>
</tr>
<tr>
<td>&quot; Fire Department</td>
<td>168.48</td>
</tr>
<tr>
<td>&quot; Printing and advertising</td>
<td>165.58</td>
</tr>
<tr>
<td>&quot; Insurance</td>
<td>39.60</td>
</tr>
<tr>
<td>&quot; Rents, Agricultural Hall, &amp;c.</td>
<td>75.00</td>
</tr>
<tr>
<td>&quot; Stationery and Tax Books</td>
<td>15.83</td>
</tr>
<tr>
<td>&quot; Interest paid</td>
<td>1,214.48</td>
</tr>
<tr>
<td>&quot; Assessor's Abatements</td>
<td>3.67</td>
</tr>
<tr>
<td>&quot; Postage and Express</td>
<td>21.38</td>
</tr>
<tr>
<td>&quot; Sexton's Return of Deaths</td>
<td>3.30</td>
</tr>
<tr>
<td>&quot; Return of Deaths, Births and Marriages to Secretary of the</td>
<td>25.10</td>
</tr>
<tr>
<td>Commonwealth</td>
<td></td>
</tr>
<tr>
<td>&quot; Cemetery Gates</td>
<td>4.35</td>
</tr>
<tr>
<td>&quot; Blank Books for Statistics and Census</td>
<td>10.00</td>
</tr>
<tr>
<td>&quot; Guide Boards</td>
<td>3.50</td>
</tr>
<tr>
<td>&quot; Surveying Town Lines</td>
<td>3.00</td>
</tr>
<tr>
<td>&quot; Rebellion Record, Labor on, by Town Clerk</td>
<td>226.00</td>
</tr>
<tr>
<td>&quot; Expenses Agricultural College Committees</td>
<td>346.00</td>
</tr>
<tr>
<td>&quot; Expenses Agricultural College, Legal Services</td>
<td>458.00</td>
</tr>
<tr>
<td>&quot; Elector</td>
<td>15.00</td>
</tr>
<tr>
<td>&quot; Constable's Services</td>
<td>20.00</td>
</tr>
<tr>
<td>&quot; Assessors</td>
<td>247.30</td>
</tr>
<tr>
<td>&quot; Selectmen and Overseers of the Poor</td>
<td>236.33</td>
</tr>
<tr>
<td>&quot; Town Clerk and Treasurer by vote</td>
<td>100.00</td>
</tr>
<tr>
<td>&quot; Town Sealer</td>
<td>12.00</td>
</tr>
<tr>
<td>&quot; Auditor</td>
<td>5.00</td>
</tr>
<tr>
<td>&quot; Collector, 1 per ct. on collections</td>
<td>348.92</td>
</tr>
<tr>
<td>&quot; Military and School Bonds</td>
<td>2,135.40</td>
</tr>
<tr>
<td>&quot; Bridges and Highways</td>
<td>1,984.05</td>
</tr>
<tr>
<td>&quot; Schools and School Houses</td>
<td>6,136.13</td>
</tr>
<tr>
<td>&quot; Military</td>
<td>400.00</td>
</tr>
<tr>
<td>&quot; Paupers</td>
<td>1,729.96</td>
</tr>
<tr>
<td>&quot; State and County Taxes</td>
<td>10,942.58</td>
</tr>
<tr>
<td>&quot; Outstanding Orders paid</td>
<td>8,992.94</td>
</tr>
<tr>
<td><strong>Total Expenses for the year</strong></td>
<td>$36,691.42</td>
</tr>
</tbody>
</table>

## LIABILITIES MARCH 1, 1866.

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Orders on Interest</td>
<td>$6,071.00</td>
</tr>
<tr>
<td>Interest due</td>
<td>270.00</td>
</tr>
<tr>
<td>Pauper order and bills due</td>
<td>854.44</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$7,825.44</td>
</tr>
</tbody>
</table>

## RESOURCES.

<table>
<thead>
<tr>
<th>Resources</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due on Taxes, 1865</td>
<td>488.94</td>
</tr>
<tr>
<td>Due from State (Aid) 1864 and 1865</td>
<td>2,868.93</td>
</tr>
<tr>
<td>Due for produce sold from the Farm</td>
<td>116.11</td>
</tr>
<tr>
<td><strong>Total Resources</strong></td>
<td>$3,537.57</td>
</tr>
</tbody>
</table>

Debt besides bonds, 4,287.87
School and Military Bonds, 19,500.00

Total Town Debt March 1, 1865, $23,787.87
Total Town Debt March 1, 1865, $32,780.81
Debt reduced in 1865, $8,992.94

## APPROPRIATIONS.

The expenses have in almost every instance this year exceeded the appropriation. We would suggest that it is better for the town to make the appropriations large enough to cover all contingencies than to be obliged to borrow money on interest and carry the deficit into next year's expenses.
RECEIPTS.

Received on Loans,

- of State Treasurer, School Fund
- State Aid
- Taking Census
- Allotments
- Corporation Tax
- County Treasurer, killing dogs
- Town of Canton
- Overseers of the Poor
- Interest
- Taxes 1864
- For the Found
- From Highway Surveyor
- From the State Military Bounties
- Taxes 1865
- Due Treasurer

$11,342.75
4,312.51
398.50
2,365.46
468.63
60.62
62.81
92.71
35.08
36.83
100.00
2.40
206.50
34,922.45
48.54

$55,274.63

DISBURSEMENTS.

Paid State and County Taxes
- Outstanding orders
- School and Military Bonds
- State Aid to March 1, 1866
- Loans and Interest
- Papier orders
- Bridges and Highways
- Contingent Expenses
- Schools
- Military order
- Assessors order
- Fire Department
- Soldiers Allotments

$16,942.83
1,244.40
2,135.40
2,146.20
29,734.03
979.88
1,964.05
2,443.00
6,929.48
406.00
3.67
706.58
2,368.45

$55,274.63

COLLECTOR’S REPORT.

To Amount of Tax committed to Collector in 1865
- $48,752.85

By School Tax remitted
- $20,687.07

By paid Treasurer Sept. 2
- $22,877.94

By Discount, 10 per cent.
- $2,519.77

By paid Treasurer, Jan. 2
- $1,415.52

By Discount, 5 per cent.
- $79.76

By paid Treasurer, February 24
- $78.99

By Abatements
- $41.86

By Uncollected Taxes
- $488.94

$48,752.85

All of which is respectfully submitted,

EZRA ING, Selectmen
ELEAZAR KELLOGG
PORTER DICKINSON
Amherst, March 1, 1866.

AUDITOR’S REPORT.

Amherst, Feb. 24, 1866.

This may certify that I have examined the accounts of S. C. Carter as Treasurer and Collector of the town of Amherst, and find them correct, leaving a balance due him from the town of Forty Eight 54-100 Dollars, and Four Hundred Eighty Eight 94-100 Dollars of Taxes uncollected.

GEORGE CUTLER, Auditor.