

1889

# Report of the Accounts and Financial Transactions of the Town of Damariscotta from 1864 to 1888, Both Inclusive.

Wm. Franklin Hall

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4954-1

\* R E P O R T \*

OF THE

ACCOUNTS and FINANCIAL TRANSACTIONS

OF THE

*Town* ❖ *of* ❖ *Damariscotta,*

From 1864 to 1888, Both Inclusive.

BY WM. FRANKLIN HALL, ACCOUNTANT.

PEMAQUID:  
MESSENGER STEAM PRINT,  
1889.



# \* R E P O R T \*

OF THE

## ACCOUNTS and FINANCIAL TRANSACTIONS

### ERRATA.

Although the proofs of this report have been carefully read twice, we find upon completing it that a few errors escaped our notice. With these corrected, we think, that with the exception of a few turned or misplaced letters the report will be found to agree with the copy. The following corrections should be made :

After the last line on page 3 occurs an omission of one line ; correct- its should read, "credit and aid to said railroad as aforesaid, and adds therefor of like date to the amount of, etc."

On page 12, second line read \$943.63 instead of \$943.73.

On page 33, third line read "from what source instead of "for what price."

On page 45, year 1868, the "\$48 State Aid" is not carried out against Ram T. Gamage's name.

On page 46, year 1874, read "one item of interest, \$18." instead of 18 cts.

PEMAQUID:

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SELECTMEN :

URIAH W. WOODWARD, JOHN F. HILTON,  
ELDEN CHAPMAN.  
Treasurer, WILLIAM K. HILTON, Collector, DANIEL COX,  
THOMAS E. GAY.  
Auditor, DANIEL A. CAMPBELL.

---

1876.

SELECTMEN :

URIAH W. WOODWARD, JOHN F. HILTON,  
ELDEN CHAPMAN.  
Treasurer, WILLIAM K. HILTON. Collector, THOMAS E. GAY.  
Auditor, DANIEL A. CAMPBELL.

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1877.

SELECTMEN :

JOHN F. HILTON, W. A. JONES,  
FELLOWS S. KNOWLTON.  
Treasurer, WILLIAM K. HILTON, Collector, THOMAS E. GAY.  
Auditor, DANIEL A. CAMPBELL.

---

1878.

SELECTMEN :

JOHN F. HILTON, W. A. JONES,  
FELLOWS S. KNOWLTON.  
Treasurer, WILLIAM K. HILTON. Collector, WAITE W. KEENE.  
Auditor, DANIEL A. CAMPBELL.

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1879.

SELECTMEN :

URIAH W. WOODWARD, JOHN B. RAFTER,  
Thomas E. GAY.  
Treasurer, WILLIAM K. HILTON, Collector, WAITE W. KEENE.  
Auditor, J. H. HISCOCK.

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1880.

SELECTMEN :

JOHN F. HILTON, JAMES STETSON,  
DANIEL A. CAMPBELL.  
Treasurer, WILLIAM K. HILTON, Collector, WAITE W. KEENE.  
Auditors, The Selectmen.

1881.

SELECTMEN :

JOHN F. HILTON, DANIEL A. CAMPBELL, JAMES STETSON,  
Treasurer, WILLIAM K. HILTON. Collector, WAITE W. KEENE.  
Auditors, The Selectmen.

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1882.

SELECTMEN :

JAMES STETSON, URIAH W. WOODWARD  
DAVID W. CHAPMAN.  
Treasurer, WILLIAM K. HILTON, Collector, FELLOWS S. KNOWLTON,  
Auditors, The Selectmen.

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1883.

SELECTMEN :

URIAH W. WOODWARD, GEORGE H. WEEKS,  
KENDALL M. DUNBAR.  
Treasurer, WILLIAM K. HILTON, Collector, FELLOWS S. KNOWLTON.  
Auditor, DAVID W. CHAPMAN.

---

1884.

SELECTMEN :

URIAH W. WOODWARD, JONATHAN H. CHASE,  
NATHANIEL W. MORSE.  
Treasurer WILLIAM K. HILTON. Collector, DAVID W. CHAPMAN,  
Samuel Lane, acted, as collector this year, however.  
Auditor, DAVID W. CHAPMAN.

---

1885.

SELECTMEN :

JAMES STETSON, JONATHAN H. CHASE,  
EDWIN F. METCALF.  
Treasurer, WILLIAM K. HILTON. Collector, SAMUEL LANE.  
Auditor, DAVID W. CHAPMAN.

---

1886.

SELECTMEN :

JAMES STETSON, JONATHAN H. CHASE  
EDWIN F. METCALF.  
Treasurer WILLIAM K. HILTON. Collector, SAMUEL LANE.  
Auditor, WM. H. HILTON.

1887.

SELECTMEN :

JAMES STETSON,

JONATHAN H. CHASE,

EDWIN F. METCALF.

Treasurer, WILLIAM K. HILTON.

Collector, SAMUEL LANE

Auditor, Wm. H. HILTON.

---

1888.

SELECTMEN :

JAMES STETSON,

KENDALL M. DUNBAR,

EDWIN F. METCALF.

Treasurer, WILLIAM K. HILTON.

Collector, JOSEPH W. CASTNER.

Auditor, Wm. H. HILTON.

**TO THE CITIZENS OF THE TOWN OF DAMARISCOTTA:**

The Committee chosen by you on June 12th, last, "to investigate the accounts and financial transactions of the town," with authority "to employ an expert accountant, should they deem it necessary," have attended to that duty and beg leave to submit the following report:—

On the above date the Committee met and organized, and it was the unanimous opinion that the services of an accountant were necessary. The chairman of the Committee was instructed to ascertain upon what terms such accountant could be obtained and to report to the full Committee. This was done, and upon this report the Committee voted to employ Mr. Wm. Franklin Hall of Boston, Mass.

On July 9th Mr. Hall began his examination, having been placed under oath "to impartially investigate the financial affairs of the town of Damariscotta, to make no alterations in the books, orders or papers, and to make a true report" of his findings.

The work has been prosecuted as rapidly as the previous engagements of the accountant would admit; and when we state that the examination covers a period of twenty-five years; that every order issued and paid during that time (so far as the orders could be found) has been checked both upon the selectmen's and the treasurer's records; that seventy-six thousand four hundred fifty-three dollars twelve and one-half cents in coupons have been sorted, counted and placed in convenient form for easy future reference; that the refunding operations of the town (both, the six per cent. Railroad bonds into four and one-half per cent. bonds, and the town debt proper into five per cent. bonds) have been carefully gone over; that every item on both sides of all statements of accounts with the town which we could secure has been examined and verified, so far as that could be done with the material in existence, we believe the citizens of the town will comprehend in some measure the magnitude of the task, and will appreciate it.

It may be said that much of this work was unnecessary, and so it appeared to the Committee, until in the process of the investigation errors began to crop out in most unexpected places. Then it was unanimously agreed that nothing short of an exhaustive examination would be of any value, or satisfactory to the town. Such a report we believe Mr. Hall has given us. In brief we may say that it shows:

|   |          |
|---|----------|
| Amount of 4 1-2 per cent. bonds outstanding March 12, 1889, |          |
| in excess of amount reported.....                           | \$800.00 |
| Coupons charged the town in excess of amount found to be    |          |
| in possession of the town.....                              | 2733.04  |
| Due from the Treasurer, March 12, 1889, in excess of the    |          |
| amount reported.....  | 2450.35  |

The report in detail by Mr. Hall follows:

Respectfully submitted,

|   |   |            |
|---|---|------------|
| <p>K. M. DUNBAR,<br/>F. J. MERRILL,<br/>D. M. JACOBS,<br/>H. S. KNOWLTON,<br/>ALBERT I. PHELPS,</p> | } | Committee. |
|---|---|------------|

Damariscotta, Maine, October 25, 1889.

# The Report of Wm. Franklin Hall.

Damariscotta, Maine, October 25, 1889.

To KENDALL M. DUNBAR, Chariman, }  
FRED J. MERRILL, }  
DANIEL M. JACOBS, } Committee.  
HENRY S. KNOWLTON, }  
ALBERT I. PHELPS, Clerk, }

In accordance with our arrangement I have undertaken to audit the accounts and the financial transactions of the town of Damariscotta for a period of twenty-five years, being 1864 to 1888 both of them inclusive, during which Mr. William K. Hilton has occupied the position of town treasurer.

In the prosecution of the work statements have been obtained from the State Treasurer; The Treasurer of the Knox & Lincoln Railroad Company; the Cashier of the First National Bank of Bath; the New Castle National Bank, David W. Chapman, Cashier; the First National Bank of Damariscotta, and considerable correspondence besides was carried on in the endeavor to get desired information. Those persons who appeared to be personally concerned in the management of the affairs of the town have been invited to come before me and aid in the unraveling of the many perplexing transactions which presented themselves.

I found that there was a large quantity of coupons in the office of the selectmen which were in a condition that made it almost impossible for anybody to get an account of them.

It was absolutely necessary that a correct account of these coupons should be obtained and I gave my attention among the first things which were undertaken to accomplish this.

Mr. James H. Hilton, chairman of the present board of Selectmen, brought the coupons to the room in the Maine Hotel where the work of investigation was carried on. He personally opened nearly if not all the packages containing coupons. He remained with the committee and myself during all the time that this part of the work was carried on. The coupons were sorted, affixed to sheets representing the bonds to which they belonged, and then, the sheets were computed and the amount of the coupons ascertained. This was a very arduous task and represents many days of the closest application on the part of several members of the committee, Mr. Hilton and myself.

I will now take up the different features contained in my report which as may readily be supposed are not a few considering the many years covered by the examination.

In the first place I will take up the history of the railroad bonds

then the following features in their order, viz:

1. The 4 1-2 per cent. bonds issued to refund the 6 per cent. railroad bonds.
2. The 5 per cent bonds issued May 1, 1878.
3. Statement of coupons charged to the town, with a comparison of same with the cancelled coupons.
4. Comments on Auditor's report presented at town meeting in March, 1889.
5. An account of D. W. Chapman or the New Castle National Bank.
6. Collector's Notes.
7. Abatement of Taxes.
8. Statement of items on the Treasurer's book charged to the town, not covered by town orders, 1864 to 1888 both inclusive.
9. List of bonds paid.
10. A Statement of all the credits upon the Treasurer's book 1864 to 1888 both inclusive.
11. Statement of irregularities in the Treasurer's account.
12. Statement of the school fund for the State.
13. Statement of the pension receipts and payments.
14. Statement of clerical errors on Treasurer's book 1864 to 1888 both inclusive.
15. Statement of amounts due to the town of Damariscotta from Wm. K. Hilton its late Treasurer.

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History of the so called Railroad Bonds, whereby the Town loaned its Credit to the Knox & Lincoln Railroad Company to the extent of One hundred and thirteen thousand dollars.

At a special meeting held September 21, 1867, the following vote was passed, viz:

**VOTED:** That in conformity with an act entitled, An act to amend former acts to incorporate the Penobscot and Lincoln and Kennebec Railroad Company, approved March 21, 1864 and amended February 6 and 28, 1867.

The Town of Damariscotta hereby loans its credit to the Knox and Lincoln Railroad Company for the sum of sixty thousand dollars provided the line of said railroad shall pass through said town or within one hundred rods of the line of said town, and the selectmen and town treasurer of said town of Damariscotta are hereby authorized and instructed to prepare and deliver over to the directors of the Knox and Lincoln Railroad Company town bonds with coupons attached to the amount of sixty thousand dollars (\$60,000,) in strict conformity with all the provisions of the vote and the acts of the Legislature above included.

That the town Treasurer be and is hereby directed to issue said Bonds upon the conditions aforesaid in convenient installments as the same may be required by the exigencies of the company in the proportion to the issue of bonds by the other towns and cities which may have loaned their credits to the said company pursuant to the provisions of the several acts.

That no loan of the town of Damariscotta to said company shall be made or issued until the entire road from Bath to Rockland shall have been surveyed and located and the estimated costs of building the same shall have been fully made and provided for by subscription for stock, and by the loans of towns and cities on the line of said road or otherwise, and the loan of Damariscotta shall be called for and paid only in proportion to the calls and payments on amounts loaned respectively by the cities and towns.

At a special meeting held September 30, 1870, the following vote was passed, viz.:

VOTED: That the credit of the town of Damariscotta be and hereby is pledged for the sum of twenty-two thousand, four hundred dollars (\$22,400) to aid in the construction and equipment of the Knox and Lincoln Railroad, and that the Selectmen and Treasurer are hereby directed to deliver to the President and Directors of said railroad, as soon as practicable after this vote shall be legalized by an act of the Legislature of the State, bonds of the town payable to the bearer thereof in twenty years with coupons for interest at three per cent. (3 per cent.) semi-annually properly signed and recorded to the above amount, provided however and this vote is on condition that there shall be voted by the several cities and towns through or into which said railroad passes, including Damariscotta, credit and aid to said railroad as aforesaid, and bonds issued therefor of like date, to the amount of at least four hundred and seventy-five thousand dollars (\$475,000) and provided, further, that said railroad company shall execute and deliver to the cities and towns issuing said bonds a second mortgage of all its property and rights of property in said railroad, present and prospective, including its franchise condition to pay said bonds and coupons as they shall become due and hold said cities and towns harmless therefrom.

(The above vote was passed by only one vote in the negative.)

At a special meeting held June 28, 1871, the following votes were passed, viz.:

VOTED: That the credit of the town of Damariscotta be and hereby is pledged for the sum of thirty thousand, six hundred dollars (\$30,600) to aid in the construction and equipment of the Knox and Lincoln Railroad, and that the Selectmen and Treasurer are hereby directed to deliver to the President and Directors of said railroad as soon as practicable after this vote shall be legalized by an act of the Legislature of this State, bonds of the town, payable to the bearer thereof, in thirty years with coupons for interest at three per cent. (3 per cent.) semi-annually properly signed and recorded to the above amount. Provided however and this vote is on condition that there shall be voted by the several cities and towns through or into which said railroad passes, including Damariscotta, credit and aid to said railroad as aforesaid, and bonds therefor of like date to the



amount of six hundred and fifty thousand dollars (\$650,000) and provided further that said Railroad Company shall execute and deliver to the cities and towns issuing said bonds a third mortgage of all its property and right of property in said road present and prospective, including its franchise, conditional to pay said bonds and coupons as they shall become due, and save said cities and towns harmless therefrom, and also provided, that any city or town aforesaid which may issue one year bonds in aid of the construction and equipment of said road shall be, and is, authorized to retain of the thirty year bonds an amount equal in value to the amount of such one year bonds which may be issued by such city or town until such one year bonds are returned by said company to such city or town.

VOTED: That the credit of the town of Damariscotta be and hereby is pledged for the sum of thirteen thousand dollars (\$13,000) one year bonds.

First passenger train over the Knox and Lincoln Railroad arrived at New Castle from Bath July 17, 1871, at 4 o'clock and 10 minutes P. M.

Signed, W. W. KEENE, Town Clerk.

In accordance with the foregoing votes, bonds were prepared and issued in aid of the Knox and Lincoln Railroad Company as follows, viz.:

BONDS DATED JULY 1, 1869, OR FIRST ISSUE AUTHORIZED.

Payable in eleven years from date, or July 1, 1880.

|            |         |               |
|------------|---------|---------------|
| No. 1..... | \$1,000 |               |
| 2.....     | 1,000   |               |
| 1.....     | 500     |               |
| 1.....     | 100     |               |
| 2.....     | 100     |               |
| 3.....     | 100     |               |
| 4.....     | 100     |               |
| 5.....     | 100     |               |
|            |         | ————— \$3,000 |

Payable in twelve years from date, or July 1, 1881.

|            |         |             |
|------------|---------|-------------|
| No. 3..... | \$1,000 |             |
| 4.....     | 1,000   |             |
| 2.....     | 500     |             |
| 6.....     | 100     |             |
| 7.....     | 100     |             |
| 8.....     | 100     |             |
| 9.....     | 100     |             |
| 10.....    | 100     |             |
|            |         | ————— 3,000 |

Payable in thirteen years from date, or July 1, 1882,

|            |         |
|------------|---------|
| No. 5..... | \$1,000 |
| 6.....     | 1,000   |
| 3.....     | 500     |

|         |       |       |
|---------|-------|-------|
| 11..... | 100   |       |
| 12..... | 100   |       |
| 13..... | 100   |       |
| 14..... | 100   |       |
| 15..... | 100   |       |
|         | <hr/> | 3,000 |

Payable in fourteen years from date, or July 1, 1883.

|            |         |       |
|------------|---------|-------|
| No. 7..... | \$1,000 |       |
| 8.....     | 1,000   |       |
| 4.....     | 500     |       |
| 16.....    | 100     |       |
| 17.....    | 100     |       |
| 18.....    | 100     |       |
| 19.....    | 100     |       |
| 20.....    | 100     |       |
|            | <hr/>   | 3,000 |

Payable in fifteen years from date, or July 1, 1884.

|            |         |       |
|------------|---------|-------|
| No. 9..... | \$1,000 |       |
| 10.....    | 1,000   |       |
| 5.....     | 500     |       |
| 21.....    | 100     |       |
| 22.....    | 100     |       |
| 23.....    | 100     |       |
| 24.....    | 100     |       |
| 25.....    | 100     |       |
|            | <hr/>   | 3,000 |

Payable in sixteen years from date, or July 1, 1885.

|             |         |       |
|-------------|---------|-------|
| No. 11..... | \$1,000 |       |
| 12.....     | 1,000   |       |
| 6.....      | 500     |       |
| 26.....     | 100     |       |
| 27.....     | 100     |       |
| 28.....     | 100     |       |
| 29.....     | 100     |       |
| 30.....     | 100     |       |
|             | <hr/>   | 3,000 |

Payable in seventeen years from date, or July 1, 1886.

|             |         |       |
|-------------|---------|-------|
| No. 13..... | \$1,000 |       |
| 14.....     | 1,000   |       |
| 7.....      | 500     |       |
| 31.....     | 100     |       |
| 32.....     | 100     |       |
| 33.....     | 100     |       |
| 34.....     | 100     |       |
| 35.....     | 100     |       |
|             | <hr/>   | 3,000 |

Payable in eighteen years from date, or July  
1, 1887.

|             |         |       |
|-------------|---------|-------|
| No. 15..... | \$1,000 |       |
| 16.....     | 1,000   |       |
| 8.....      | 500     |       |
| 36.....     | 100     |       |
| 37.....     | 100     |       |
| 38.....     | 100     |       |
| 39.....     | 100     |       |
| 40.....     | 100     |       |
|             | <hr/>   | 3,000 |

Payable in nineteen years from date, or July  
1, 1888.

|             |         |       |
|-------------|---------|-------|
| No. 17..... | \$1,000 |       |
| 18.....     | 1,000   |       |
| 9.....      | 500     |       |
| 41.....     | 100     |       |
| 42.....     | 100     |       |
| 43.....     | 100     |       |
| 44.....     | 100     |       |
| 45.....     | 100     |       |
|             | <hr/>   | 3,000 |

Payable in twenty years from date, or July  
1, 1889.

|             |         |       |
|-------------|---------|-------|
| No. 19..... | \$1,000 |       |
| 20.....     | 1,000   |       |
| 10.....     | 500     |       |
| 46.....     | 100     |       |
| 47.....     | 100     |       |
| 48.....     | 100     |       |
| 49.....     | 100     |       |
| 50.....     | 100     |       |
|             | <hr/>   | 3,000 |

Payable in twenty-one years from date, or July  
1, 1890.

|             |         |       |
|-------------|---------|-------|
| No. 21..... | \$1,000 |       |
| 22.....     | 1,000   |       |
| 11.....     | 500     |       |
| 51..        | 100     |       |
| 52..        | 100     |       |
| 53..        | 100     |       |
| 54..        | 100     |       |
| 55..        | 100     |       |
|             | <hr/>   | 3,000 |

Payable in twenty-two years from date, or July  
1, 1891.

|          |         |  |
|----------|---------|--|
| No. 23.. | \$1,000 |  |
| 24..     | 1,000   |  |
| 12..     | 500     |  |
| 56..     | 100     |  |

|   |         |       |
|---|---------|-------|
| 57  | 100     |       |
| 58 .  | 100     |       |
| 59 .  | 100     |       |
| 60 .  | 100     |       |
|   | <hr/>   | 3,000 |
| Payable in twenty-three years from date, or July 1, 1892. |         |       |
| No. 25 .  | \$1,000 |       |
| 26 . . .  | 1,000   |       |
| 13 .  | 500     |       |
| 61 .  | 100     |       |
| 62 .  | 100     |       |
| 63 .  | 100     |       |
| 64 .  | 100     |       |
| 65 .  | 100     |       |
|   | <hr/>   | 3,000 |
| Payable in twenty-four years from date, or July 1, 1893.  |         |       |
| No. 27  | \$1,000 |       |
| 28 .  | 1,000   |       |
| 14 .  | 500     |       |
| 66  | 100     |       |
| 67  | 100     |       |
| 68 .  | 100     |       |
| 69  | 100     |       |
| 70  | 100     |       |
|   | <hr/>   | 3,000 |
| Payable in twenty-five years from date, or July 1, 1894.  |         |       |
| No. 29 . . . . .  | \$1,000 |       |
| 30 . . . . .  | 1,000   |       |
| 15 . . . . .  | 500     |       |
| 71 . . . . .  | 100     |       |
| 72 . . . . .  | 100     |       |
| 73 . . . . .  | 100     |       |
| 74 . . . . .  | 100     |       |
| 75 . . . . .  | 100     |       |
|   | <hr/>   | 3,000 |
| Payable in twenty-six years from date, or July 1, 1895.   |         |       |
| No. 31 . . . . .  | \$1,000 |       |
| 32 . . . . .  | 1,000   |       |
| 16 . . . . .  | 500     |       |
| 76 . . . . .  | 100     |       |
| 77 . . . . .  | 100     |       |
| 78 . . . . .  | 100     |       |
| 79 . . . . .  | 100     |       |
| 80 . . . . .  | 100     |       |
|   | <hr/>   | 3,000 |
| Payable in twenty-seven years from date, or July 1, 1896. |         |       |

|        |         |              |
|--------|---------|--------------|
| No. 33 | \$1,000 |              |
| 34     | 1,000   |              |
| 17     | 500     |              |
| 81     | 100     |              |
| 82     | 100     |              |
| 83     | 100     |              |
| 84     | 100     |              |
| 85     | 100     |              |
|        |         | <u>3,000</u> |

Payable in twenty-eight years from date, or  
July 1, 1897.

|        |         |              |
|--------|---------|--------------|
| No. 35 | \$1,000 |              |
| 36     | 1,000   |              |
| 18     | 500     |              |
| 86     | 100     |              |
| 87     | 100     |              |
| 88     | 100     |              |
| 89     | 100     |              |
| 90     | 100     |              |
|        |         | <u>3,000</u> |

Payable in twenty-nine years from date, or July  
1, 1898.

|        |         |              |
|--------|---------|--------------|
| No. 37 | \$1,000 |              |
| 38     | 1,000   |              |
| 19     | 500     |              |
| 91     | 100     |              |
| 92     | 100     |              |
| 93     | 100     |              |
| 94     | 100     |              |
| 95     | 100     |              |
|        |         | <u>3,000</u> |

Payable in thirty years from date, or July 1,  
1899.

|        |         |              |
|--------|---------|--------------|
| No. 39 | \$1,000 |              |
| 40     | 1,000   |              |
| 20     | 500     |              |
| 96     | 100     |              |
| 97     | 100     |              |
| 98     | 100     |              |
| 99     | 100     |              |
| 100    | 100     |              |
|        |         | <u>3,000</u> |

\$60,000

Bonds dated March 1, 1871, or second issue  
authorized payable in twenty years from date  
or March 1, 1891.

|                                   |          |
|-----------------------------------|----------|
| Nos. 1 to 30 inclusive \$500 each | \$15,000 |
| 1 to 74 " 100 "                   | 7,400    |

\$22,400

Bonds dated February 1, 1872, or third issue

authorized payable in thirty years from date  
or February 1, 1902.

|   |               |         |         |
|---|---------------|---------|---------|
| Nos. 1 to 20 inclusive                        | \$1000 each . | \$20000 |         |
| 1 to 20                                       | ‘ 500 “       | 10000   |         |
| 1 to 6  | “ 100 “       | 600     |         |
|   |               | <hr/>   | \$30600 |
| Making a grand total for the the three issues |               |         | \$11300 |

All bearing interest at 6 per cent. payable semi-annually and no record whatever of these bonds was made by the town. This statement which I have just made was prepared from the cancelled bonds now in the possession of the town. In the warrant for the March meeting of 1873, an article was inserted as follows, viz.:

ART. 17. To see what action the town will take in regard to the payment of the interest on the bonds issued in aid of the Knox and Lincoln Railroad Company. At the meeting held March 17, 1873, in accordance with the warrant referred to, the record states:

ART. 17. Passed by no action.

A warrant was issued for a special meeting to be held on the 17th May, 1873, in which the only matter mentioned is a copy, word for word, of the article No. 17 which was passed by at the March meeting without action. On the day set for the meeting there being but five persons present it was voted to adjourn to the 24th, May.

At the meeting held May 24, 1873. The following vote was passed, viz.:

VOTED: That the Selectmen and Treasurer of the town be authorized to issue town bonds or town orders in whole or in part as they may be needed to an amount in the aggregate not exceeding four thousand seven hundred dollars (\$4,700) in convenient sums, redeemable in five years and payable in ten years, with semi-annual coupons for interest attached at the rate of six per cent. per annum, and should they consider it best for the town, they are authorized to deliver to the Treasurer of the Knox and Lincoln Railroad Company from time to time such portion of said bonds, should they be issued, as may be necessary for the payment of interest due, and becoming due, on the construction bonds of this town issued in aid of said company, which is unable to provide for, and they are hereby further authorized to otherwise dispose of said bonds, as well as to dispose of said orders, should the latter be issued, (except that in no case shall they deliver said orders to said treasurer) in such manner as will be most for the advantage of the town, the proceeds thereof when thus disposed of to be paid to said Treasurer, as the interest becomes due in either case, taking his receipt for so much money paid by the town on account of the construction bonds of this town issued in aid of said Company; provided however that should they pay money to said Treasurer for the discharge of such interest, instead of delivering bonds, the town shall be allowed the difference between a cash payment and what said bonds would bring in the market if disposed of by him.

At the meeting held March 23, 1874 the following Vote was passed, viz :

VOTED: That the Selectmen and Treasurer be authorized to raise the necessary amount to pay the interest on the bonds issued in aid of the Knox and Lincoln Railroad company, in town orders. Also Voted to raise by taxation five hundred dollars to pay interest on same.

Like action was taken at the next yearly meeting on March 22. 1875, but at the succeeding annual meetings of 1876, 1877, 1878 and 1879, the town voted to raise the money to pay the interest on the Knox and Lincoln Railroad bonds by taxation as follows, viz :

|  |            |
|--|------------|
| At the annual meeting March 20, 1876,..... | \$2,830.90 |
| “ “ “ “ “ 19, 1877,.....                   | 4,718.16   |
| “ “ “ “ “ 18, 1878,.....                   | 4,718.16   |
| “ “ “ “ “ 17, 1879,.....                   | 4,718.16   |

From the action at these meetings, beginning with that held March 17, 1873, it appears that the Railroad Company in less than four years after the first issue of bonds, and in about one year after the last issue of bonds found itself unable to meet its obligation to pay the coupons as they became due on said bonds.

Hence the burden was laid upon the town of protecting its credit, and there was paid by this town from July 1st, 1873, to July 1st, 1880, the sum of \$29,250. A complete record of the payment made is not to be found upon the Treasurer's account book.

A statement was obtained from the Cashier of the First National Bank of Bath, Maine, through which institution the money appears to have passed, and by means of said statement it has been ascertained that the money was received by that bank as follows, viz :

STATEMENT FROM FIRST NATIONAL BANK OF BATH BY THE CASHIER.

I find by referring to my books the following amounts credited to Damariscotta coupons' account. I have no means of telling just who sent me the funds but as I recollect it now, it used to be by Boston check drawn by the bank in Damariscotta or New Castle.

|                    |           |
|--------------------|-----------|
| June 30, 1873..... | \$1887.26 |
| Aug. 29, 1873..... | 943.63    |
| Dec. 29, 1873..... | 1887.26   |
| Dec. 24, 1874..... | 1887.26   |
| July 1, 1875.....  | 943.63    |
| Dec. 31, 1875..... | 2359.08   |
| July 1, 1876.....  | 1415.45   |
| Jan. 2, 1877.....  | 1415.45   |
| July 2, 1877.....  | 2359.08   |
| Jan. 2, 1878.....  | 2359.08   |
| June 25, 1878..... | 2359.08   |
| Dec. 30, 1878..... | 1438.08   |
|                    | 921.00    |
| Jan. 1, 1879.....  | 2359.08   |
| Dec. 26, 1879..... | 2359.08   |

|  |         |                   |
|--|---------|-------------------|
| June 30, 1880.....                                 | 2359.08 |                   |
| Less   |         | \$29252.58        |
| June 29, 1878 check on Boston to close acct. . . . |         | 2.58              |
|  |         | <u>\$29250.00</u> |

## COUPONS DELIVERED.

|                    |            |                   |
|--------------------|------------|-------------------|
| Dec. 12, 1879..... | \$11796.00 |                   |
| May 15, 1880.....  | 2358.00    |                   |
| Dec. 18, 1880..... | 2358.00    |                   |
| June 29, 1877..... | 12738.00   |                   |
|                    |            | <u>\$29250.00</u> |

I hold receipts of W. K. Hilton, treasurer, for above coupons delivered.

Signed,

W. D. MUSSENDEN.

The coupons returned to the town, as shown in the statement of the Cashier of the First National Bank of Bath, Maine, were found in their original packages with the seals unbroken and were opened by the chairman of the present board of Selectmen, Mr. James H. Hilton, in the presence of the committee when they were sorted, affixed to sheets of paper and counted. The amount corresponded exactly with the statement, \$29250.

Statement for the Treasurer's account book of interest on railroad bonds charged by him as paid.

|                                     |                     |                    |
|-------------------------------------|---------------------|--------------------|
| Page, 230.                          | Years, 1874-75..... | \$1887 26          |
| 248.                                | 1875-76..           | 2359 08            |
| 256                                 | 1876-77.....        | 15 45              |
| 262.                                | 1876-77.....        | 1415 45            |
| 264.                                | 1877-78.....        | 2359 08            |
| 272.                                | 1877-78.....        | 2359 08            |
| 294.                                | 1878-79.....        | 2359 08            |
| 296.                                | 1878-79.....        | 2359 08            |
| 298.                                | 1879-80.....        | 2359 08            |
| 306.                                | 1879-80.....        | 2359 08            |
| 316.                                | 1880-81.....        | 2359 08            |
|                                     |                     | <u>\$22190 80</u>  |
| Deduct amount returned by Bank..... |                     | 2 58               |
|                                     |                     | <u>\$221888 22</u> |

There are no dates on the Treasurer's book of these remittances excepting as to the item of \$15.45, hence the necessity of referring to them by the pages of the book and the years in which they occur.

Amounts found upon the statement from the First National Bank, Bath, which are not upon the Treasurer's book presumed to have been remitted by the Selectmen for interest on Railroad Bonds, viz.:



|                    |                   |           |
|--------------------|-------------------|-----------|
| June 30, 1873..... | \$1887 26         |           |
| Aug. 29, 1873..... | 943 73            | 63        |
| Dec. 29, 1873..... | 1887 26           |           |
| July 1, 1875.....  | 943 63            |           |
| July 1, 1876.....  | 1400 00           |           |
|                    | <u>          </u> | \$7061 78 |

These two sums make up the amount paid by the town as found by the statement of the bank referred to, viz.: \$29,250.

With regard to the sums of money remitted by the Selectmen or presumed to have been remitted by them, I have endeavored to ascertain how and by what means this was accomplished.

I find that July 1, 1873, the town orders, 6 per cent. authorized by the town to be used for the purpose of paying the interest on the railroad bonds, were probably issued to the amount of \$1,500, and these I am told by Mr. Woodward were placed at 95 cents on the dollar.

No record whatever was kept of these coupon orders.

|  |                   |           |
|--|-------------------|-----------|
| July 1, 1873, order No. 80 favor of Nathaniel Austin was issued for..... | \$718 90          |           |
| If to this we add the proceeds of the 6 per cent. coupon orders.....     | 1425 00           |           |
|  | <u>          </u> |           |
| We have the sum of.....  | \$2143 90         |           |
| And the amount remitted was.....   | 1887 26           |           |
| Leaving unaccounted for.....   | <u>          </u> | \$256 64  |
| Aug. 29, 1873, order No. 111, favor Abner Stetson was issued for....     | \$1000 00         |           |
| At this date there was remitted.....                                     | 943 63            |           |
| Leaving unaccounted for.....   | <u>          </u> | \$56 37   |
| Dec. 27, 1873, order No. 166, favor John Rafter....                      | \$500 00          |           |
| “ “ “ “ “ 167, “ George House..  | 600 00            |           |
| “ 29 “ “ “ 168, “ New Castle Nat. Bank .....                             | 100 00            |           |
| Dec. 29, 1873, order 169, favor Laura Woodward                           | 200 00            |           |
| “ 25, “ “ “ 164, “ Thaddeus Weeks  | 500 00            |           |
|  | <u>          </u> | \$1900 00 |
| These orders were issued and Dec. 29, 1873, there was remitted.....      | 1887 26           |           |
| Leaving unaccounted for.....   | <u>          </u> | \$12 74   |
| June 30, 1875, order 49, favor Nathaniel Austin was issued for.....      |                   | \$943 63  |
| July 1, 1875, this exact amount was remitted.                            |                   |           |
| June 29, 1876, order No. 42, favor Joseph Teague..                       | \$700 00          |           |
| “ “ “ “ “ 43, “ Samuel Lane....  | 500 00            |           |
| “ 30, “ “ “ 44, “ New Castle Nat. Bank .....                             | 200 00            |           |
|  | <u>          </u> | \$1400 00 |

This sum with the item found upon the Treasurer's book in that year, and dated June 29, an unusual thing, of ..... 15 45  
 Makes ..... \$1415 45  
 And this is the amount remitted, EXACTLY, July 1, 1876.

I can give no further explanation of these matters than this. I have asked Mr. U. W. Woodward who was Chairman of the board of Selectmen during this whole period, in fact from 1872 to 1876 inclusive, to explain how the business was transacted. He is unable however, to furnish me with any information by which I can satisfactorily explain these payments on account of interest that have been made by other than the town Treasurer.

The Treasurer's account book contains no credit of the sums remaining in the several instances noted.

4 1-2 PER CENT. BONDS.

At the March meeting held the 22nd March, 1880, it was voted to adopt the following resolutions :

RESOLVED : That the Selectmen and Treasurer are hereby authorized and instructed to issue one hundred and thirteen thousand dollars (\$113,000) in bonds of the town, bearing four and one-half per cent. (4 1-2 per cent.) interest per annum, payable in twenty years from the first day of July, 1880, with interest coupons attached, payable semi-annually on the first day of January and July of each year, and that said Selectmen and Treasurer be directed to exchange said bonds with the holders of the Damariscotta six per cent. bonds issued in aid of the Knox and Lincoln R. R. Co., and that said Selectmen and Treasurer be authorized to sell at par any or all of the said four and one-half per cent. bonds and with the proceeds of any such sales to take up a like amount of the said bonds issued in aid of the Knox and Lincoln R. R. Co. and that the interest on said bonds hereby authorized to be issued, over and above what the railroad shall pay, shall be raised by taxation each year, and also two thousand dollars shall be raised by taxation each and every year after this year, to act as a sinking fund with which to take up said bonds at their maturity until the amount of the outstanding bonds shall be reduced to such an amount as the earnings of the railroad will pay the interest on.

Under the instructions contained in this vote the Selectmen arranged with David W. Chapman, Cashier of the New Castle National Bank to assist them in the operation of refunding the six per cent. bonds by the issue of the four and one-half per cent. bonds.

Your attention is called to the fact that in all the votes passed by the town with respect to the issuing of bonds, the wording of the votes passed has been, "The Selectmen and Treasurer are hereby authorized and instructed to issue" &c. I mention this, from the fact that as far as my observations and enquiries go the Treasurer has had very little, if anything, to do with the manipulations of the various issues of bonds

by the town, excepting the affixing of his signature to them, which may have been all that was expected of him.

There was no complete record kept of the refunding transactions so far as I can find, neither the Selectmen, the Treasurer or Mr. Chapman, either of them or all of them together made sufficient records to cover the entire business done in this refunding of the 6 per cent. railroad bonds. In proof of this it will be shown that, when the Auditors reported to the town in March, 1882, the amount of bonds outstanding, they were mistaken as to the real facts in the matter.

They reported outstanding :

|   |         |                |
|---|---------|----------------|
| Bonds bearing 6 per cent. interest..... | \$2,400 |                |
| “ “ 4 1-2 per cent. interest.....       | 108,600 | ———— \$111,000 |

The true amounts outstanding were :

|   |         |                |
|---|---------|----------------|
| Bonds bearing 6 per cent. interest..... | \$2,500 |                |
| “ “ 4 1-2 per cent. interest.....       | 107,900 | ———— \$110,400 |

The way in which this is demonstrated, is, that it appears by the Treasurer's books and by an account rendered by Mr. D. W. Chapman, which will be referred to again hereafter that \$4,100 of the old 6 per cent. railroad bonds have been paid in cash, and of this amount \$2,500 has been paid since the meeting of March, 1882. This will appear in the statement of BONDS PAID.

As to the 4 1-2 per cent. bonds, a record, in the book containing a memorandum of them, states that No. 87 for \$500 was exchanged for 6 per cent coupon orders in March, 1884. These latter were five of the \$100 town orders bearing 6 per cent. interest, issued July 1, 1873. From the coupons cancelled it would seem that No. 64 for \$100 could not have issued until after January, 1885, as the first coupon from that bond is the one due July 1, 1885.

Hence it may be said that as \$109,500 in 4 1-2 per cent. bonds have been issued, which will be apparent by the coupons cancelled and charged to the town, in the statement elsewhere, and \$4,100 in 6 per cent. railroad bonds have been paid in cash, there was \$600 more 4 1-2 per cent. bonds issued than were required to fund the old 6 per cent. bonds, for, if you deduct \$4,100, the paid bonds, from the amount of the old railroad bonds issued, which was \$113,000, you will have \$108,900 ; and that is the amount that was really issued in the process of refunding the 6 per cent. bonds. The additional sum of \$600 was issued as indicated, in all probability, in 1884 and 1885. As to the \$500 bond there is no doubt about that whatever, because the record in the book shows positively the time it was issued and the purpose it served, and there is strong probability that the \$100 bond was issued for a similiar purpose, viz : to take up one of the \$100 town orders bearing

6 per cent. interest. There were fifteen of these \$100 town orders issued; eight appear to have been paid in cash, five were exchanged for the \$500 bond, leaving two to be accounted for. If one of these was exchanged for the No. 64 bond \$100, that would leave only one to dispose of. These have all been cancelled and are in the hands of the Selectmen, but the entire absence of any systematic records of these transactions in bonds makes it utterly impossible for me to state definitely the manner in which they have been carried on, or the results, excepting as they appear from examinations, investigations and presumption. As to the 4 1-2 per cent. bonds which are now outstanding, viz: \$103,900. I can unhesitatingly say that proof is ample to demonstrate the correctness of this statement.

In the course of the examination of papers from the office of the Selectmen, an account, which has been alluded to, was found, which, upon examination proved to be an account of the refunding by the New Castle National Bank, of which Mr. David W. Chapman is Cashier, covering \$74,400, 4 1-2 per cent. bonds issued, and \$75,000, 6 per cent. bonds redeemed. This was the only account, (and by that I mean, an account in dollars and cents) which could be obtained. A memorandum or statement in the hand-writing of Mr. Chapman was found stating that he had delivered to the Selectmen \$108,000 in 6 per cent. bonds, between July 14, 1880 and Oct. 29, 1881, and that for \$105,000 of them delivered at certain stated times he held receipts. Also the balance, \$3,000, it is said \$2,000 was taken from a Mr. Stewart, and \$1,000 taken up at Auburn, paid for by W. W. Keene. There was also found a detailed statement of several sheets, each one headed, "4 1-2 per cent. bonds sold by D. W. Chapman," which upon being examined and computed was found to cover \$91,500. Upon this statement the names of parties to whom bonds were issued were placed opposite the numbers of the bonds. As before stated the account found covered \$74,400, 4 1-2 per cent. bonds issued, among which are \$3,700, sold by Samuel Hanson, Portland, and \$9,200 sold by Mr. Flye of the Damariscotta National Bank which are not noted on the statement of "4 1-2 per cent. bonds sold;" add these to the \$91,000 and we have \$104,400 as the total amount of 4 1-2 per cent. bonds sold or placed by D. W. Chapman, of which \$74,400 only is covered by the account referred to. The account commences July 6, 1880 and runs to November 9, 1881.

This account has never been a part of the records of the financial transactions of this town. The Treasurer has no recollection of ever seeing it; the contents have never been spread upon the town Clerk's records, and I have not found anybody who appeared to know anything about it. It was amongst old papers in the office of the Selectmen and was stumbled upon by accident, while looking over the mass of papers which were examined. Besides containing the matter re-

ferred to about bonds, it covers payments of coupons to the amount of \$3,672.00 as well as the payment of \$600 old 6 per cent. bonds, all paid with money belonging to the town, yet no record of same is found upon the books of the Treasurer.

The full particulars of this account will be found elsewhere.

From the account and statements referred to it appeared that Mr. D. W. Chapman had been very intimately concerned in the business of refunding the 6 per cent. bonds, but as the account covered only \$74,400, there was needed apparently a further account to cover the difference between the \$74,400 and the 104,400, viz. \$30,000. Application to Mr. Chapman for further accounts by a member of the Committee in July last was answered by his saying he had none. In September he was invited to meet the Committee, and did so, but his manner evinced so much reluctance to impart any information which might throw light upon the matters referred to, that I could not help feeling that he was not in sympathy with the objects you desired to accomplish, and therefore was indisposed to render me any assistance. Afterwards I succeeded in obtaining from Mr. Chapman accounts covering payments of coupons and bonds which enabled me to clear up certain matters upon the Treasurer's book which I found to be transactions that had passed through Mr. Chapman's hands. No further accounts, however have been furnished by him touching the refunding of the 6 per cent. bonds, and although repeatedly asked for, no more information can be obtained, excepting that his explanation of the matter is, that this amount, \$30,000, must have been exchanged without differences occurring in the process, and that no account was necessary.

It is certainly to be regretted that in matters of so much importance, no complete account or record was kept and preserved. I can only say that after the most exhaustive researches and examinations, it has been impossible for me to add materially to the information contained in the account and statements spoken of.

From the statement of coupons from 4 1-2 per cent. bonds cancelled, which follows, can be seen what are now outstanding of this issue of bonds. This will demonstrate the statements already made with regard to the real amount of the 4 1-2 per cent. issued.

4 1-2 per cent. Bonds, Issue of July 1, 1880. Interest Payable Semi-annually,  
1st of January and 1st of July. Bonds Payable in Thirty Years From  
Date, or July 1, 1900.

## COUPONS CANCELLED.

50 dollar bonds, coupons \$1.12 1-2 each.

|                                      |     |
|--------------------------------------|-----|
| No. 1, Coupons, Nos. 1 to 15 inc. 17 | 16  |
| 2, " 1 to 13 "                       | 13  |
| 3, " 1 to 13 "                       | 13  |
| 4, " 1 to 13 "                       | 13  |
| 5, " 1 to 16 "                       | 16  |
| 6, " 1 to 15 "                       | 15  |
| 7, " 1 to 15 "                       | 15  |
| 8, " 1 to 12 "                       | 12  |
| 9, " 1 to 16 "                       | 16  |
| 10, " 1. 3 to 15 inc.                | 14  |
| 11, " 1. 3 to 14 "                   | 13  |
| 12, " 1 to 16 inc.                   | 16  |
| 13, " 1 to 8 " 11 to 14 inc.         | 12  |
| 14, " 1 to 13 "                      | 13  |
| 15, " 1 to 9 " 11 to 17 inc.         | 16  |
| 16, " 1 to 17 "                      | 17  |
| 17, " 1 to 17 "                      | 17  |
| 18, " 1 to 17 "                      | 17  |
| 19, " 1 to 17 "                      | 17  |
| 20, " 1 to 17 "                      | 17  |
| 21, " 2 to 17 "                      | 16  |
| 22, " 2 to 17 "                      | 16  |
| 23, " 2 to 16 "                      | 15  |
| 24, " 2 to 16 "                      | 15  |
| 25, " 1 to 16 "                      | 16  |
| 26, " 1 to 17 "                      | 17  |
| 27, " 1 to 17 "                      | 17  |
| 28, " 1 to 17 "                      | 17  |
| 29, " 1 to 17 "                      | 17  |
| 30, " 1 to 14 "                      | 14  |
| 31, " 1 to 17 "                      | 17  |
| 32, " 1 to 17 "                      | 17  |
| 33, " 2 to 17 "                      | 16  |
| Amount carried forward               | 508 |

50 dollar bonds, coupons \$1.12 1-2 each :

|  |       |           |
|--|-------|-----------|
| Amount brought forward.....                            | 508   |           |
| No. 34, Coupons, Nos. 2 to 17 inc. ....                | 16    |           |
| 35, " 2 to 15 " .....                                  | 14    |           |
| 36, " 2 to 15 " .....                                  | 14    |           |
| 37, " 2 to 15 " .....                                  | 14    |           |
| 38, " 2 to 15 " 17.....                                | 15    |           |
| 39, " 2 to 7 " 10 to 16 inc.....                       | 13    |           |
| 40, " 2 to 8 " 10 to 15 " .....                        | 13    |           |
| 41, " 1 to 15 " 17.....                                | 16    |           |
| 42, " 1 to 15 " 17.....                                | 16    |           |
| 43, " 1 to 16 " .....                                  | 16    |           |
| 44, " 1 to 16 " .....                                  | 16    |           |
| 45, " 2 to 16 " .....                                  | 15    |           |
| 46, " 2 to 16 " .....                                  | 15    |           |
| 47, " 2 to 15 " .....                                  | 14    |           |
| 48, " 2 to 15 " .....                                  | 14    |           |
| 49, " 3 to 16 " .....                                  | 14    |           |
| 50, " 3 to 17 " .....                                  | 15    |           |
| 51, " 2 to 6 " 11 to 16 inc.....                       | 11    |           |
| 52, " 2 to 6 " 11 to 16 " .....                        | 11    |           |
| 53, " 2 to 9 " 11 to 16 " .....                        | 14    |           |
| 54, " 2 to 9 " 11 to 16 " .....                        | 14    |           |
| 55, " 2 to 16 " .....                                  | 15    |           |
| 56, " 2 to 16 " .....                                  | 15    |           |
| 57, " 2 to 16 " .....                                  | 15    |           |
| 58, " 2 to 16 " .....                                  | 15    |           |
| 59, " 2 to 16 " .....                                  | 15    |           |
| 60, " 2 to 4 " 6 to 14 inc.....                        | 12    |           |
|  | <hr/> |           |
| 895 at \$1.12 1-2.....                                 | 895   | \$1006 87 |
| 100 dollar bonds, coupons \$2.25 each ;                |       |           |
| No. 1, Coupons, Nos. 1 to 7 inc. 10 to 15 inc. 17 .... | 14    |           |
| 2, " 1 to 11 " .....                                   | 11    |           |
| 3, " 1 to 15 " .....                                   | 15    |           |
| 4, " 1 to 12 " .....                                   | 12    |           |
| 5, " 1 to 15 " .....                                   | 15    |           |
| 6, " 1 to 15 " 17.....                                 | 16    |           |
| 7, " 1 to 16 " .....                                   | 16    |           |
| 8, " 1 to 16 " .....                                   | 16    |           |
| 9, " 1 to 16 " .....                                   | 16    |           |
| 10, " 1 to 15 " 17.....                                | 16    |           |
| Amount carried forward.....                            | 147   | \$1006 87 |

## 100 dollar bonds, coupons \$2.25 each :

|   |     |           |
|---|-----|-----------|
| Amounts brought forward .....           | 147 | \$1006 87 |
| No. 11, Coupons, Nos. 1 to 16 inc. .... | 16  |           |
| 12, " 1 to 16 " .....                   | 16  |           |
| 13, " 1 to 17 " .....                   | 17  |           |
| 14, " 1 to 17 " .....                   | 17  |           |
| 15, " 1 to 17 " .....                   | 17  |           |
| 16, " 1 to 16 " .....                   | 16  |           |
| 17, " 1 to 17 " .....                   | 17  |           |
| 18, " 1 to 10 " .....                   | 10  |           |
| 19, " 1 to 16 " .....                   | 16  |           |
| 20, " 1 to 16 " .....                   | 16  |           |
| 21, " 1 to 15 " .....                   | 15  |           |
| 22, " 1 to 17 " .....                   | 17  |           |
| 23, " 1 to 15 " 20. ....                | 16  |           |
| 24, " 1 to 17 " .....                   | 17  |           |
| 25, " 1 to 17 " .....                   | 17  |           |
| 26, " 1 to 17 " .....                   | 17  |           |
| 27, " 1 to 17 " .....                   | 17  |           |
| 28, " 1 to 16 " .....                   | 16  |           |
| 29, " 1 to 17 " .....                   | 17  |           |
| 30, " 1 to 17 " .....                   | 17  |           |
| 31, " 1 to 17 " .....                   | 17  |           |
| 32, " 1 to 17 " .....                   | 17  |           |
| 33, " 1 to 17 " .....                   | 17  |           |
| 34, " 1 to 17 " .....                   | 17  |           |
| 35, " 1 to 8 " 11 to 15 inc. ....       | 13  |           |
| 36, " 1 to 8 " 11 to 15 " .....         | 13  |           |
| 37, " 1 to 16 " .....                   | 16  |           |
| 38, " 1 to 16 " .....                   | 16  |           |
| 39, " 1 to 16 " .....                   | 16  |           |
| 40, " 1 to 15 " .....                   | 15  |           |
| 41, " 1 to 17 " .....                   | 17  |           |
| 42, " 1 to 9 " 11 to 15 inc. 17 ....    | 15  |           |
| 43, " 1 to 8 " 11 to 16 " .....         | 14  |           |
| 44, " 1 to 9 " 11 to 17 " .....         | 16  |           |
| 45, " 1 to 9 " 11 to 17 " .....         | 16  |           |
| 46, " 1 to 17 " .....                   | 17  |           |
| 47, " 1 to 17 " .....                   | 17  |           |
| 48, " 1 to 15 " .....                   | 15  |           |
| 49, " 1 to 9 " 11 to 17 inc. ....       | 16  |           |
| Amounts carried forward .....           | 771 | \$1006 87 |



100 dollar bonds, coupons \$2.25 each :

|  |      |           |
|--|------|-----------|
| Amounts brought forward .....                      | 771  | \$1006 87 |
| No. 50, Coupons Nos. 1 to 9 inc. 11 to 16 inc..... | 15   |           |
| 51, " 1 to 11 " 13 to 16 " .....                   | 15   |           |
| 52, " 1 to 17 " .....                              | 17   |           |
| 53, " 1 to 14 " 16.....                            | 15   |           |
| 54, " 1 to 14 " 16.....                            | 15   |           |
| 55, " 1 to 14 " 16.....                            | 15   |           |
| 56, " 1 to 14 " 16.....                            | 15   |           |
| 57, " 1 to 14 " 16.....                            | 15   |           |
| 58, " 1 to 13 " .....                              | 13   |           |
| 59, " 1 to 16 " .....                              | 16   |           |
| * 60, " 1 to 7 " .....                             | 7    |           |
| 61, " 1 to 16 " .....                              | 16   |           |
| 62, " 1 to 8 " 11 to 14 inc. 16, 17                | 14   |           |
| 63, " 1 to 9 " 11 to 16 " .....                    | 15   |           |
| 64, " 10 to 15 " .....                             | 6    |           |
| 65, " 1 to 9 " 11 to 17 inc.....                   | 16   |           |
| 66, " 1 to 17 " .....                              | 17   |           |
| 67, " 1 to 16 " .....                              | 16   |           |
| 68, " 1 to 9 " 11 to 17 inc.....                   | 16   |           |
| 69, " 1 to 17 " .....                              | 17   |           |
| 70, " 1 to 17 " .....                              | 17   |           |
| 71, " 1 to 17 " .....                              | 17   |           |
| 72, " 1 to 17 " .....                              | 17   |           |
| 73, " 1 to 16 " .....                              | 16   |           |
| 74, " 1 to 15 " .....                              | 15   |           |
| 75, " 1 to 17 " .....                              | 17   |           |
| 76, " 1 to 9 " 11 to 16 inc.....                   | 15   |           |
| 77, " 1 to 15 " .....                              | 15   |           |
| 78, " 1 to 16 " .....                              | 16   |           |
| 79, " 1 to 17 " .....                              | 17   |           |
| 80, " 1 to 16 " .....                              | 16   |           |
| 81, " 1 to 13 " 15 to 17 inc.....                  | 16   |           |
| 82, " 1 to 16 " .....                              | 16   |           |
| 83, " 1 to 16 " .....                              | 16   |           |
| 84, " 1 to 16 " .....                              | 16   |           |
| 85, " 1 to 15 " .....                              | 15   |           |
| 86, " 1 to 17 " .....                              | 17   |           |
| 87, " 1 to 16 " .....                              | 16   |           |
| 88, " 1 to 17 " .....                              | 17   |           |
| Amounts carried forward.....                       | 1369 | \$1006 87 |

\* Paid, cancelled

100 dollar bonds, coupons \$2.25 each :

|  |      |           |
|--|------|-----------|
| Amount brought forward . . . . .           | 1369 | \$1006 87 |
| No. 89, Coupons, Nos. 2 to 16 inc. . . . . | 15   |           |
| 90, " 1 to 12 " . . . . .                  | 12   |           |
| 91, " 1 to 8 " 11 to 15 inc. . . . .       | 13   |           |
| 92, " 1 to 17 " . . . . .                  | 17   |           |
| 93, " 1 to 8 " 10 to 16 inc. . . . .       | 15   |           |
| 94, " 1 to 17 " . . . . .                  | 17   |           |
| 95, " 1 to 9 " 11 to 15 inc. 17 . . . . .  | 15   |           |
| 96, " 1 to 17 " . . . . .                  | 17   |           |
| 97, " 1 to 17 " . . . . .                  | 17   |           |
| 98, " 1 to 15 " . . . . .                  | 15   |           |
| 99, " 1 to 16 " . . . . .                  | 16   |           |
| 100, " 1 to 17 " . . . . .                 | 17   |           |

1555 at \$2.25 . . . . . 3498 75

200 dollar bonds, coupons \$4.50 each :

|  |    |
|--|----|
| No. 1, Coupons, Nos. 1 to 5 inc. 11 to 16 inc. . . . . | 11 |
| 2, " 1 to 14 " . . . . .                               | 14 |
| 3, " 1 to 15 " . . . . .                               | 15 |
| 4, " 1 to 15 " 17 . . . . .                            | 16 |
| 5, " 1 to 9 " 11 to 15 inc. 17 . . . . .               | 15 |
| 6, " 1 to 16 " . . . . .                               | 16 |
| 7, " 1 to 16 " . . . . .                               | 16 |
| 8, " 1 to 15 " . . . . .                               | 15 |
| 9, " 1 to 15 " 17 . . . . .                            | 16 |
| 10, " 1 to 17 " . . . . .                              | 17 |
| 11, " 1 to 17 " . . . . .                              | 17 |
| 12, " 1 to 17 " . . . . .                              | 17 |
| 13, " 1 to 17 " . . . . .                              | 17 |
| 14, " 1 to 15 " . . . . .                              | 15 |
| 15, " 1 to 17 " . . . . .                              | 17 |
| 16, " 1 to 15 " 17 . . . . .                           | 16 |
| 17, " 1 to 6 " 11 to 16 inc. . . . .                   | 12 |
| 18, " 1 to 15 " . . . . .                              | 15 |
| 19, " 1 to 15 " . . . . .                              | 15 |
| 20, " 1 to 17 " . . . . .                              | 17 |
| 21, " 1 to 16 " . . . . .                              | 16 |
| 22, " 1 to 17 " . . . . .                              | 17 |
| 23, " 1 to 15 " 17 . . . . .                           | 16 |
| 24, " 1 to 15 " 20 . . . . .                           | 16 |
| 25, " 1 to 15 " . . . . .                              | 15 |

Amounts carried forward . . . . . 389 \$4505 62

## 200 dollar bonds, coupons \$4.50 each :

|   |     |           |
|---|-----|-----------|
| Amounts brought forward.....            | 389 | \$4505 62 |
| No. 26, Coupons, Nos. 1 to 16 inc. .... | 16  |           |
| 27, " 1 to 15 " .....                   | 15  |           |
| 28, " 1 to 5 " 11 to 17 inc,.....       | 12  |           |
| 29, " 1 to 9 " 11 to 17 " .....         | 16  |           |
| 30, " 1 to 17 " .....                   | 17  |           |
| 31, " 1 to 8 " 10 to 16 inc.....        | 15  |           |
| 32, " 1 to 16 " .....                   | 16  |           |
| 33, " 1 to 15 " .....                   | 15  |           |
| 34, " 1 to 16 " .....                   | 16  |           |
| 35, " 1 to 16 " .....                   | 16  |           |
| 36, " 1 to 9 " 11 to 16 inc. ....       | 15  |           |
| 37, " 1 to 16 " .....                   | 16  |           |
| 38, " 1 to 16 " .....                   | 16  |           |
| 39, " 2 to 17 " .....                   | 16  |           |
| 40, " 2 to 9 " 12 to 17 inc. ....       | 14  |           |
| 41, " 1 to 17 " .....                   | 17  |           |
| 42, " 1 to 13 " .....                   | 13  |           |
| 43, " 1 to 17 " .....                   | 17  |           |
| 44, " 1 to 17 " .....                   | 17  |           |
| 45, " 1 to 17 " .....                   | 17  |           |
| 46, " 1 to 17 " .....                   | 17  |           |
| 47, " 1 to 16 " .....                   | 16  |           |
| 48, " 1 to 17 " .....                   | 17  |           |
| 49, " 1. 3 to 17 inc.....               | 16  |           |
| 50, " 1. ....                           | 1   |           |
| 51, " 1. ....                           | 1   |           |
| 52, " 1. ....                           | 1   |           |
| 53, " 1. ....                           | 1   |           |
| 54, " 1 to 16 inc.....                  | 16  |           |
| 55, " 1 to 16 " .....                   | 16  |           |
| 56, " 1. ....                           | 1   |           |
| 57, " 1. ....                           | 1   |           |
| 58, " 1. ....                           | 1   |           |
| 59, " 1. ....                           | 1   |           |
| 60, " 1. ....                           | 1   |           |
| 61, " 2 to 15 inc.....                  | 14  |           |
| 62, " 2 to 16 " .....                   | 15  |           |
| 63, " 2 to 15 " 17.....                 | 15  |           |
| 64, " 2 to 16 " .....                   | 15  |           |
| Amounts carried forward.....            | 867 | \$4505 62 |

200 dollar bonds, coupons \$4.50 each :

|   |       |           |
|---|-------|-----------|
| Amounts brought forward.....                        | 867   | \$4505 62 |
| No. 65, Coupons, Nos. 2 to 6 inc. 10 to 15 inc..... | 11    |           |
| 66, " 2 to 17 " .....                               | 16    |           |
| 67, " 2 to 16 " .....                               | 15    |           |
| 68, " 2 to 9 " 11 to 16 inc.....                    | 14    |           |
| 69, " 2 to 17 " .....                               | 16    |           |
| 70, " 2 to 15 " .....                               | 14    |           |
| 71, " 1 to 15 " 20 .....                            | 16    |           |
| 72, " 1 to 15 " 17 .....                            | 16    |           |
| 73, " 1 to 8 " 10 to 15 inc. ....                   | 14    |           |
| 74, " 1 to 15 " .....                               | 15    |           |
| 75, " 1 to 15 " .....                               | 15    |           |
| 76, " 1 to 17 " .....                               | 17    |           |
| 77, " 1 to 17 " .....                               | 17    |           |
| 78, " 1 to 17 " .....                               | 17    |           |
| 79, " 1 to 17 " .....                               | 17    |           |
| * 81, " 4 to 16 " .....                             | 13    |           |
| 82, " 4 to 6 " 11 to 16 inc.....                    | 9     |           |
| 83, " 4 to 16 " .....                               | 13    |           |
| 84, " 4 to 16 " .....                               | 13    |           |
| 85, " 4 to 16 " .....                               | 13    |           |
| 86, " 2 to 15 " .....                               | 14    |           |
| 87, " 4 to 17 " .....                               | 14    |           |
| 88, " 4 to 8 " 11 to 15 inc.....                    | 10    |           |
| 89, " 4 to 9 " 11 to 15 " 17.....                   | 12    |           |
| 90, " 2 to 15 " .....                               | 14    |           |
|   | <hr/> |           |
| 1222 at \$4.50 .....                                | 1222  | \$5499 00 |

500 dollar bonds, coupons \$11.25 each :

|  |       |            |
|--|-------|------------|
| No. 1, Coupons, Nos. 1 to 16 inc. .... | 16    |            |
| 2, " 1 to 17 " .....                   | 17    |            |
| 3, " 1 to 17 " .....                   | 17    |            |
| 4, " 1 to 17 " .....                   | 17    |            |
| 5, " 1 to 17 " .....                   | 17    |            |
| 6, " 1 to 16 " .....                   | 16    |            |
| 7, " 1 to 15 " 17.....                 | 16    |            |
| 8, " 1 to 16 " .....                   | 16    |            |
| 9, " 1 to 17 " .....                   | 17    |            |
| 10, " 1 to 15 " .....                  | 15    |            |
| 11, " 1 to 17 " .....                  | 17    |            |
| 12, " 1 to 14 " .....                  | 14    |            |
|  | <hr/> |            |
| Amounts carried forward.....           | 195   | \$10004 62 |

\*No number 80.

500 dollar bonds, coupons \$11.25 each:

|  |                |
|--|----------------|
| Amounts brought forward . . . . .          | 195 \$10004 62 |
| No. 13, Coupons, Nos. 1 to 13 inc. . . . . | 13             |
| 14, " 1 to 13 " . . . . .                  | 13             |
| 15, " 1 to 9 " 11 to 17 inc. . . . .       | 16             |
| 16, " 1 to 13 " . . . . .                  | 13             |
| 17, " 1 to 16 " . . . . .                  | 16             |
| 18, " 1 to 16 " . . . . .                  | 16             |
| 19, " 1 to 17 " . . . . .                  | 17             |
| 20, " 1 to 14 " . . . . .                  | 14             |
| 21, " 1 to 14 " . . . . .                  | 14             |
| 22, " 1 to 9 " 11 to 15 inc. 17 . . . .    | 15             |
| 23, " 1 to 9 " 11 to 15 " 17 . . . .       | 15             |
| 24, " 1 to 16 " . . . . .                  | 16             |
| 25, " 1 to 17 " . . . . .                  | 17             |
| 26, " 1 to 16 " . . . . .                  | 16             |
| 27, " 1 to 17 " . . . . .                  | 17             |
| 28, " 1 to 15 " . . . . .                  | 15             |
| 29, " 1 to 9 " 11 to 16 inc. . . . .       | 15             |
| 30, " 1 to 9 " 11 to 17 " . . . . .        | 16             |
| 31, " 1 to 8 " 10 to 17 " . . . . .        | 16             |
| 32, " 1 to 6 " 10 to 17 " . . . . .        | 14             |
| 33, " 1 to 9 " 11 to 15 " 17 . . . .       | 15             |
| 34, " 1 to 9 " 11 to 17 " . . . . .        | 16             |
| 35, " 1 to 17 " . . . . .                  | 17             |
| 36, " 1 to 16 " . . . . .                  | 16             |
| 37, " 1 to 16 " . . . . .                  | 16             |
| 38, " 1 to 17 " . . . . .                  | 17             |
| 39, " 1 to 9 " 11 to 17 inc. . . . .       | 16             |
| 40, " 1 to 9 " 11 to 17 " . . . . .        | 16             |
| 41, " 1 to 16 " . . . . .                  | 16             |
| 42, " 2 to 15 " . . . . .                  | 14             |
| 43, " 1 " . . . . .                        | 1              |
| 44, " 1 " . . . . .                        | 1              |
| 45, " 1 to 17 " . . . . .                  | 17             |
| 46, " 1 to 17 " . . . . .                  | 17             |
| 47, " 1 to 17 " . . . . .                  | 17             |
| 48, " 1 " . . . . .                        | 1              |
| 49, " 1 to 17 inc. . . . .                 | 17             |
| 50, " 1 to 17 " . . . . .                  | 17             |
| 51, " 1 to 15 " . . . . .                  | 15             |
| Amounts carried forward . . . . .          | 761 \$10004 62 |

## 500 dollar bonds, Coupons \$11.25 each :

|   |      |            |
|---|------|------------|
| Amounts brought forward .....             | 761  | \$10004 62 |
| No. 52, Coupons, Nos. 1 to 17 inc. ....   | 17   |            |
| 53, " 1 to 17 " .....                     | 17   |            |
| 54, " 1 to 17 " .....                     | 17   |            |
| 55, " 1 to 17 " .....                     | 17   |            |
| 56, " 1 to 17 " .....                     | 17   |            |
| 57, " 1 to 17 " .....                     | 17   |            |
| 58, " 1 to 17 " .....                     | 17   |            |
| 59, " 1 to 17 " .....                     | 17   |            |
| 60, " 1 to 17 " .....                     | 17   |            |
| 61, " 1 to 9 " 11 to 17 inc. ....         | 16   |            |
| 62, " 1 to 9 " 11 to 17 " .....           | 16   |            |
| 63, " 1 to 17 " .....                     | 17   |            |
| 64, " 1 to 17 " .....                     | 17   |            |
| 65, " 1 to 9 " 11 to 17 inc. ....         | 16   |            |
| 66, " 1 to 17 " .....                     | 17   |            |
| 67, " 1 to 16 " .....                     | 16   |            |
| 68, " 1 to 17 " .....                     | 17   |            |
| 69, " 1 to 12 " 16. ....                  | 13   |            |
| 70, " 1 to 17 " .....                     | 17   |            |
| 71, " 1 to 16 " .....                     | 16   |            |
| 72, " 1 to 16 " .....                     | 16   |            |
| 73, " 2 to 17 " .....                     | 16   |            |
| 74, " 2 to 17 " .....                     | 16   |            |
| 75, " 2 to 17 " .....                     | 16   |            |
| 76, " 2 to 17 " .....                     | 16   |            |
| 77, " 2 to 7 " 11 to 14 inc. ....         | 10   |            |
| * 78, " 3 to 15 " .....                   | 13   |            |
| 79, " 4 to 9 " 11 to 15 inc. 17. ....     | 12   |            |
| 80, " 4 to 17 " .....                     | 14   |            |
| 81, " 2 to 17 " .....                     | 16   |            |
| 82, " 1 to 17 " .....                     | 17   |            |
| 83, " 2 to 15 " 17. ....                  | 15   |            |
| 84, " 2 to 15 " 17. ....                  | 15   |            |
| 85, " 2 to 11 " 13 to 17 inc. ....        | 15   |            |
| † 87, " 7 to 9 " 11 to 16 " .....         | 9    |            |
|   | 1308 |            |
| 1308 at \$11.25 .....                     |      | \$14715 00 |
| 1000 dollar bonds, Coupons \$22.50 each : |      |            |
| No. 1, Coupons, Nos. 1 to 16 inc. ....    | 16   |            |
| 2, " 1 to 17 " .....                      | 17   |            |
| Amounts carried forward .....             | 33   | \$24719 62 |

\* Paid and cancelled.

† Number 86 cancelled, not issued.

1000 dollar bonds, coupons \$22.50 each :

|        |                                 |     |            |
|--------|---------------------------------|-----|------------|
|        | Amounts brought forward .....   | 33  | \$24719 62 |
| No. 3, | Coupons, Nos. 1 to 15 inc. .... | 15  |            |
| 4,     | " 1 to 9 " 11 to 17 inc. ....   | 16  |            |
| * 5,   | " 1 to 10 " .....               | 10  |            |
| * 6,   | " 1 to 10 " .....               | 10  |            |
| 7,     | " 1 to 17 " .....               | 17  |            |
| 8,     | " 1 to 15 " 17 .....            | 16  |            |
| * 9,   | " 1 to 6 " .....                | 6   |            |
| * 10,  | " 1. 2. ....                    | 2   |            |
| 11,    | " 1 to 16 inc. ....             | 16  |            |
| 12,    | " 1 to 16 " .....               | 16  |            |
| 13,    | " 1 to 17 " .....               | 17  |            |
| * 14,  | " 1 to 4 " .....                | 4   |            |
| † 15,  | " 1. ....                       | 1   |            |
| 16,    | " 1 to 17 inc. ....             | 17  |            |
| 17,    | " 1 to 17 " .....               | 17  |            |
| 18,    | " 1 to 17 " .....               | 17  |            |
| 19,    | " 2 to 17 " .....               | 16  |            |
| 20,    | " 2 to 17 " .....               | 16  |            |
| 21,    | " 2 to 17 " .....               | 16  |            |
| 22,    | " 2 to 16 " .....               | 15  |            |
| 23,    | " 2 to 17 " .....               | 16  |            |
| 24,    | " 2 to 17 " .....               | 16  |            |
| 25,    | " 2 to 17 " .....               | 16  |            |
| 26,    | " 2 to 17 " .....               | 16  |            |
| † 37,  | " 1 to 15 " .....               | 15  |            |
| 38,    | " 1 to 16 " .....               | 16  |            |
| 39,    | " 1 to 17 " .....               | 17  |            |
| 40,    | " 1 to 17 " .....               | 17  |            |
| 41,    | " 1 to 15 " 17 .....            | 16  |            |
| 42,    | " 1 to 17 " .....               | 17  |            |
| 43,    | " 1 to 17 " .....               | 17  |            |
| 44,    | " 1 to 17 " .....               | 17  |            |
| 45,    | " 1 to 17 " .....               | 17  |            |
| 46,    | " 1 to 17 " .....               | 17  |            |
| 47,    | " 1 to 15 " 17 .....            | 16  |            |
| 48,    | " 1 to 17 " .....               | 17  |            |
| 49,    | " 1 to 17 " .....               | 17  |            |
| 50,    | " 1 to 17 " .....               | 17  |            |
|        |                                 | 590 |            |
|        | 590 at \$22.50 .....            |     | \$13275 00 |
|        | Total amount .....              |     | \$37994 62 |

\*These bonds paid and cancelled.

†No numbers 27 to 36 inclusive.

†No number 15

In a book which contains a memorandum of bonds issued it would seem that there was \$10,000 in bonds of \$1000 each which were not issued, viz. : Nos. 15 and 27 to 36 inclusive ; yet among the coupons, there appeared one coupon from bond No. 15, which is included in the preceeding statement. It also appears that Nos. 43, 44 and 48 of the \$500 bonds were cancelled and not issued. One coupon each from the bonds numbered 43, 44 and 48 was found. Bond No. 86, \$500 which was, according to a note in this book to that effect, cancelled the present year, viz.: March 16, 1889, and which was examined together with other cancelled bonds, had five coupons cut off, being one row of coupons from the bottom of the bond

Mr. James H. Hilton was positive the bond had never been issued and was unable to account for the removal of the coupons. They were not found among the coupons cancelled.

Of the \$200 denomination Nos. 50, 51, 52, 53 and 56, 57, 58, 59, 60, were marked "cancelled, not issued." One coupon of each however, was found among the cancelled coupons. No. 86 of this denomination is marked "error, not issued" and there is no No. 90 upon the book ; from these two bonds of \$200 each, there were found fourteen coupons from each one, being coupons 2 to 15 inclusive.

Of the bonds for \$50, Nos. 33, 34, 35 and 38, 39, 40, 41, 42 are blank upon the book, as if not used. That they were used however is quite apparent by the coupons which appeared to have been paid and cancelled and which came from these bonds. Thus it appears as before remarked, that the record of bonds was not carefully kept. The omission entirely of bond No. 90, \$200, is somewhat remarkable.

Taking the coupons which have been cancelled as a guide the entire issue of the 4 1-2 per cent. bonds was as follows, viz. :

|   |           |
|---|-----------|
| Sixty bonds of \$50 each, Nos. 1 to 60 inc. ....  | \$3,000   |
| One hundred bonds of \$100 each, Nos. 1 to 100 inc. ....  | 10,000    |
| Eighty " " 200 " 1 to 49 " 54.55, Nos. 61 to 79 inc. 81 to 90 inc. ....                               | 16,000    |
| Eighty-three bonds of \$500 each, Nos. 1 to 42 inc. 45 to 47 inc. Nos. 49 to 85 inc. and No. 87. .... | 41,500    |
| Thirty-nine bonds of \$1,000 each, Nos. 1 to 14 inc. 16 to 26 inc. Nos. 37 to 50 inc. ....            | 39,000    |
|   | <hr/>     |
|   | \$109,500 |

This does not include any of the bonds, from which only one coupon was found. Hence there doesn't seem to be any chance for doubt as to the amount of the 4 1-2 per cent. bonds issued. Of these there have been paid the following bonds which are cancelled and were produced for my examination by Mr. James H. Hilton, Chairman of the Board of Selectmen, viz. ;



|   |           |                 |
|---|-----------|-----------------|
| Nos. 5, 6, 9, 10 and 14 of \$1000 each..... | \$5000 00 |                 |
| 78, of \$500.....                           | 500 00    |                 |
| 60, " \$100.....                            | 100 00    |                 |
|   |           | ————— \$5600 00 |

Deduct these from the amount issued and there remains outstanding one hundred and three thousand, nine hundred dollars (\$103,900) in four and one-half per cent. bonds.

Among the envelopes which contained cancelled coupons there was one which is endorsed: "Coupons taken from bonds before they were sold, \$358.87" in the hand writing of Mr. D. W. Chapman.

The endorsement being upon the back of the envelope, and the face of the envelope being covered with figures and writing, it escaped being seen when the envelope was opened. In looking over the envelopes afterward to see if possibly some coupons had been overlooked this was discovered. What particular coupons the envelope contained cannot be stated as they were mixed with others from various envelopes and packages and have been included in the statement of cancelled coupons. This amount \$358.87 should be deducted from the sum of the coupons cancelled in order to ascertain the amount of coupons paid by the town from the 4 1-2 per cent. bonds, and by doing this we have the net amount paid \$37,635.75.

Two other envelopes containing coupons taken from bonds before being sold were found containing respectively \$245.25 and \$96.75. These coupons however were kept apart from the others and have not been included in the statement of coupons cancelled. They have been affixed to sheets of paper and a statement made which gives the facts as found with regard to them.

## 5 per cent. Town Bonds, issue of May 1, 1878, Interest payable Annually.

## COUPONS CANCELLED.

50 dollar bonds, coupons \$2.50 each :

|   |       |         |
|---|-------|---------|
| No. 1, Coupons, May 1, 1880 to May 1, 1883 inc. 1885 to 1888 inc..... | 8     |         |
| 2, Coupons, May 1, 1880 to May 1 1883 inc. 1886 and 1887.....         | 6     |         |
| 3, Coupons, May 1, 1879 to May 1, 1883 inc. 1885 to 1888 inc.....     | 9     |         |
|   | <hr/> |         |
| 23 at \$2.50.....   | 23    | \$57 50 |
| 100 dollar bonds, coupons \$5.00 each :                               |       |         |
| No. 0, Coupons, 1879, 1880, 1881,.....                                | 3     |         |
| 1, " 1882 to 1888 inc.....  | 7     |         |
| 2, " 1880 to 1887 ".....  | 8     |         |
| 3, " 1880 to 1886 " 1888.....   | 8     |         |
| 4, " 1879, 1881 to 1885 inc. 1887, 1888.....                          | 8     |         |
| *6, " 1880 to 1884 inc. 1886 to 1888 inc. ....                        | 8     |         |
| 7, " 1879 to 1883 " 1885 to 1887 ".....                               | 8     |         |
| 8, " 1880 to 1884 " 1886.....   | 6     |         |
| 9, " 1880 to 1886 " 1888.....   | 8     |         |
| 10, " 1880 to 1884 " 1886 to 1888 inc. ....                           | 8     |         |
| 11, " 1880 to 1884 " 1886 to 1888 ".....                              | 8     |         |
| 12, " 1880 to 1884 " 1886, 1888.....                                  | 7     |         |
| 13, " 1880 to 1884 " 1886, 1888.....                                  | 7     |         |
| 14, " 1880 to 1884 " 1886 to 1888 inc. ....                           | 8     |         |
| 15, " 1880 to 1884 " 1886 to 1888 ".....                              | 8     |         |
| 16, " 1879 to 1883 " 1885 to 1888 ".....                              | 9     |         |
| 17, " 1879 to 1883 " 1885 to 1888 ".....                              | 9     |         |
| 18, " 1880 to 1884 " 1886 to 1888 ".....                              | 8     |         |
| 19, " 1879, 1881 to 1884 inc. 1886 to 1888 inc. ....                  | 8     |         |
| 20, " 1879, 1881, 1882, 1884 to 1888 inc. ....                        | 8     |         |
| 21, " 1880 to 1884 inc. 1886 to 1888 ".....                           | 8     |         |
| 22, " 1880 to 1884 " 1886 to 1888 ".....                              | 8     |         |
| 23, " 1882 to 1884 " 1886, 1887.....                                  | 5     |         |
| 24, " 1880 to 1884 " 1886 to 1888 inc. ....                           | 8     |         |
| 25, " 1880 to 1883 " 1885 to 1888 ".....                              | 8     |         |
| 26, " 1879 to 1888 ".....   | 10    |         |
| 27, " 1880 to 1884 " 1886 to 1888 inc. ....                           | 8     |         |
|   | <hr/> |         |
| Amounts carried forward.....  | 207   | \$57 50 |

\*No number 5.

## 100 dollar bonds, coupons \$5.00 each :

|  |            |         |
|--|------------|---------|
| Amounts brought forward.....                             | 207        | \$57 50 |
| No. 28, Coupons, 1881 to 1884 inc. 1886 to 1888 inc..... | 7          |         |
| 29, " 1880 to 1888 " .....                               | 9          |         |
| 30, " 1881 to 1884 " 1886 to 1888 inc.....               | 7          |         |
| 31, " 1879 to 1885 " 1887, 1888 .....                    | 9          |         |
| 32, " 1880 to 1888 " .....                               | 9          |         |
| 33, " 1880 to 1888 " .....                               | 9          |         |
| 34, " 1879, 1881 to 1888 inc. ....                       | 9          |         |
|  | <u>266</u> |         |
| 266 at \$5.00.....                                       |            | 1330 00 |

## 500 dollar bonds, coupons \$25.00 each :

|  |            |         |
|--|------------|---------|
| No. 1, Coupons, 1881 to 1884 inc. 1886 to 1888 inc. .... | 7          |         |
| 2, " 1880 to 1888 " .....                                | 9          |         |
| 3, " 1880 to 1888 " .....                                | 9          |         |
| 4, " 1880 to 1886 " 1888 .....                           | 8          |         |
| 5, " 1881 to 1887 " .....                                | 7          |         |
| 6, " 1880 to 1886 " 1888 .....                           | 8          |         |
| 7, " 1879 to 1883 " 1885 to 1888 inc.....                | 9          |         |
| 8, " 1880 to 1888 " .....                                | 9          |         |
| 9, " 1880 to 1888 " .....                                | 9          |         |
| 10, " 1881 to 1888 " .....                               | 8          |         |
| 11, " 1880, 1881.....                                    | 2          |         |
| 13, " 1880 to 1888 inc. ....                             | 9          |         |
| 14, " 1880 to 1888 " .....                               | 9          |         |
|  | <u>103</u> |         |
| 103 at \$25.00.....                                      |            | 2575 00 |

## 1000 dollar bonds, coupons \$50.00 each :

|  |           |                  |
|--|-----------|------------------|
| No. 1, Coupons, 1880 to 1883 inc. 1885 to 1888 inc. .... | 8         |                  |
| 2, " 1880 to 1886 " 1888 .....                           | 8         |                  |
| *3, " 1880 to 1884 " .....                               | 5         |                  |
| *4, " 1880 to 1884 " 1886 .....                          | 6         |                  |
| 5, " 1880 to 1884 " 1886 to 1888 inc.....                | 8         |                  |
| *6, " 1880 to 1888 " .....                               | 9         |                  |
| *7, " 1880 to 1887 " .....                               | 8         |                  |
| 8, " 1880 to 1888 " .....                                | 9         |                  |
| 9, " 1880 to 1888 " .....                                | 9         |                  |
| 10, " 1880 to 1888 " .....                               | 9         |                  |
|  | <u>79</u> |                  |
| 79 at \$50.00.....                                       |           | 3950 00          |
|  |           | <u>\$7912.50</u> |

---

\*These bonds paid and cancelled.

Leaving outstanding \$16,050.00 apparently but as to the bond given as No. 0 for \$100 it is probable that the three coupons from that bond belong to one of the other bonds for \$100 and that in reality there is now outstanding \$15,950. The numbers and dates were written in upon the bonds of the denomination of \$100, \$500, and \$1000, and the three coupons might not have been numbered, yet may still belong to one of the bonds of the \$100 denomination. The coupons having been cancelled by a punch which in many cases cut out the date there may be some misstatement regarding the dates of coupons, but the number of coupons from each bond however is correct.

This issue of bonds was made under authority of a vote passed at the March meeting, 1878, and was not to exceed twenty thousand dollars. "The proceeds of same to be used to take up the outstanding bonds and orders of the town which are now bearing six per cent. interest." Said bonds were to run ten, twenty and thirty years.

Bonds were dated May 1, 1878, and issued as follows, viz.:

Payable in ten years from date, or May 1, 1888.

|       |       |        |
|-------|-------|--------|
| No. 1 | ..... | \$100  |
| 2     | ..... | 100    |
| 3     | ..... | 100    |
| 4     | ..... | 100    |
| 6     | ..... | 100    |
| 7     | ..... | 100    |
| 26    | ..... | 100    |
| 27    | ..... | 100    |
| 28    | ..... | 100    |
| 31    | ..... | 100    |
| 32    | ..... | 100    |
| 33    | ..... | 100    |
| 34    | ..... | 100    |
| 1     | ..... | 500    |
| 8     | ..... | 500    |
| 9     | ..... | 500    |
| 4     | ..... | 1000*  |
| 5     | ..... | 1000   |
| 6     | ..... | 1000*  |
| 1     | ..... | 50     |
| 2     | ..... | 50     |
| 3     | ..... | 50     |
|       |       | \$5950 |

Payable in twenty years from date, or May 1, 1898.

|        |       |       |
|--------|-------|-------|
| No. 11 | ..... | \$100 |
| 12     | ..... | 100   |
| 13     | ..... | 100   |
| 14     | ..... | 100   |
| 15     | ..... | 100   |
| 16     | ..... | 100   |
| 17     | ..... | 100   |

|    |         |
|----|---------|
| 25 | 100     |
| 29 | 100     |
| 30 | 100     |
| 2  | 500     |
| 3  | 500     |
| 4  | 500     |
| 5  | 500     |
| 6  | 500     |
| 7  | 500     |
| 10 | 500     |
| 11 | 500     |
| 1  | 1000    |
| 2  | 1000    |
| 3  | 1000*   |
| 7  | 1000*   |
| 8  | 1000    |
|    | \$10000 |

Payable in thirty years from date, or May, 1, 1908.

|       |        |
|-------|--------|
| No. 8 | \$100  |
| 9     | 100    |
| 10    | 100    |
| 18    | 100    |
| 19    | 100    |
| 20    | 100    |
| 21    | 100    |
| 22    | 100    |
| 23    | 100    |
| 24    | 100    |
| 13    | 500    |
| 14    | 500    |
| 9     | 1000   |
| 10    | 1000   |
|       | \$4000 |

Making in all . . . . . \$19950

Amount of these bonds now outstanding by this statement \$15,950.

With regard to this issue of 5 per cent. bonds in 1878. I found a memorandum of them giving names to whom they were issued, in the book from the Selectmen's office called "Record of town bonds."

In the town order book was found written against certain records of town orders issued "Funded in five per cent. bonds." A list was made of all such orders and it will be found herewith.

By this list the orders thus marked amount to the sum of \$15,639.93 while the 5 per cent. bonds issued were \$19,950.00.

|  |           |
|--|-----------|
| Apparent discrepancy . . . . .                               | \$4310 07 |
| I find however upon the Treasurer's book that year . . . . . | 1956 52   |
| cash received from sale of bonds, leaving . . . . .          | \$2358 55 |

\*These bonds paid and cancelled.

as the difference between the bonds issued, and the orders taken up together with cash received by the Treasurer. Upon arriving at this result I inquired for what source information might possibly be obtained which would explain this and enable me to show the disposition which was made of these 5 per cent. bonds, which were authorized to be issued "to take up outstanding bonds and orders bearing six per cent. interest."

I was told that the only member of the board of Selectmen who served in that year, 1878, who was now living was W. A. Jones, and he was invited to wait upon the committee. From him I endeavored to ascertain how the business was transacted. I regret to be compelled to say that he was unable to throw the least light upon the matter, and I therefore submit the result of my examination as to the issue of these bonds by which from all that I can gather from the books of the town, it appears, that they have been issued in excess of the amount apparently required for \$2,353.55.

It is somewhat remarkable that without a single exception the orders, marked as indicated, and a list of which now follows, are not in existence; at least, they cannot be found.

**Statement of Town Orders Refunded in Five Per Cent. Bonds Issue of May 1, 1878, as as Noted on the Record of Town Orders Drawn and Cash Received by Treasurer for Sale of Bonds.**

|  |            |
|--|------------|
| No. 55, Sept. 1, 1869, George W. Seiders . . . . . | \$175      |
| 67, " 17, " " " " . . . . .                        | 75         |
| 47, June 11, 1873, George H. Weeks . . . . .       | 1013       |
| 118, Dec. 10, 1874, Henry W. Stetson . . . . .     | 200        |
| 119, " " " George W. Seiders . . . . .             | 200        |
| 194, Mar. 18, 1875, Nathaniel Austin . . . . .     | 2000       |
| 3, " 24, " John Rafter . . . . .                   | 700        |
| 5, " " " " " " . . . . .                           | 454 68     |
| 49, June 30, " Nathaniel Austin . . . . .          | 943 63     |
| 161, Nov. 18, " Abby D. Jones . . . . .            | 400        |
| 164, " 22, " John Rafter . . . . .                 | 600        |
| 165, " 23, " Frank Smithwick . . . . .             | 3300       |
| 175, Jan. 3, 1876, Samuel Lane . . . . .           | 200        |
| 215, Feb. 23, " John Rafter . . . . .              | 500        |
| 228, Mar. 10, " Thaddeus Weeks . . . . .           | 426 33     |
| 229, " " " " " " . . . . .                         | 1063 90    |
| 230, " " " " " " . . . . .                         | 1088 39    |
| 42, June 29, " Joseph Teague . . . . .             | 700        |
| 43, " " " Samuel Lane . . . . .                    | 500        |
| 83, June 26, 1877, " " " . . . . .                 | 1000       |
| 214, Nov. 8, " " " " . . . . .                     | 100        |
|  | \$15639 93 |
| Cash received by Treasurer in 1878 . . . . .       | 1956 52    |
|  | \$17696 45 |

Discrepancy between the amount of these orders and cash and the 5 per cent. bonds issued, \$2353.55.

Statement of Coupons Charged to the Town, and Comparison of the Same  
With the Cancelled Coupons in the possession of the Selectmen.

|  |          |            |         |
|--|----------|------------|---------|
| Page 250, 1875.....                          |          | \$200 00   |         |
| 256, 1876.....                               |          | 165 00     |         |
| 272, 1877.....                               |          | 40 00      |         |
| 282, 1878.....                               |          | 21 00      |         |
| 298, 1879.....                               | \$340 00 |            |         |
| 298, ".....                                  | 82 50    |            |         |
| 304, ".....                                  | 605 00   |            |         |
| 306, ".....                                  | 25 00    |            |         |
| 306, ".....                                  | 81 00    |            |         |
|  |          |            | 1113 50 |
| 314, 1880.....                               | \$587 50 |            |         |
| 314, ".....                                  | 165 50   |            |         |
| 316, " Coupon of Keene.....                  | 100 00   |            |         |
| 316, ".....                                  | 82 50    |            |         |
| 318, ".....                                  | 80 00    |            |         |
| 320, ".....                                  | 46 50    |            |         |
|  |          |            | 1062 00 |
| 324, 1881.....                               | \$465 00 |            |         |
| 324, " Coupons of Keene.....                 | 706 87   |            |         |
| 326, ".....                                  | 117 00   |            |         |
| 328, ".....                                  | 639 00   |            |         |
| 328, ".....                                  | 337 50   |            |         |
| 330, ".....                                  | 327 13   |            |         |
|  |          |            | 2592 50 |
| 332, 1882.....                               | \$82 50  |            |         |
| 332, ".....                                  | 627 75   |            |         |
| 334, ".....                                  | 1852 75  |            |         |
| 334, ".....                                  | 1381 00  |            |         |
| 336, ".....                                  | 779 13   |            |         |
| 338, ".....                                  | 2258 62  |            |         |
|  |          |            | 6981 75 |
| 342, 1883.....                               | \$710 50 |            |         |
| 342, ".....                                  | 952 50   |            |         |
| 342, " W. K. H.....                          | 629 87   |            |         |
| 342, " of D. W. C. p'd by check on R. R..... | 471 57   |            |         |
| 342, " of D. W. Chapman.....                 | 1686 37  |            |         |
| Amounts carried forward.....                 | 4450 81  | \$12195 75 |         |

|      |                                 |            |          |
|------|---------------------------------|------------|----------|
|      | Amounts brought forward.....    | \$4450 81  | 12195 75 |
| Page | 342, 1883.....                  | 411 75     |          |
|      | 342, ".....                     | 9 00       |          |
|      | 346, ".....                     | 520 87     |          |
|      | 346, ".....                     | 16 87      |          |
|      | 346, ".....                     | 235 13     |          |
|      | 346, " \$65, \$15.....          | 80 00      |          |
|      |                                 | <hr/>      | 5724 43  |
|      | 352, 1884.....                  | \$219 87   |          |
|      | 352, " of D. W. Chapman.....    | 778 50     |          |
|      | 352, " " " " ".....             | 685 12     |          |
|      | 352, " " " " ".....             | 700 88     |          |
|      | 352, " W. K. H.....             | 610 62     |          |
|      | 352, " of D. W. C.....          | 1410 75    |          |
|      | 356, ".....                     | 906 00     |          |
|      | 356, ".....                     | 558 00     |          |
|      | 356, ".....                     | 49 50      |          |
|      |                                 | <hr/>      | 5919 24  |
|      | 360, 1885 of D. W. Chapman..... | \$2055 99  |          |
|      | 360, " " " " ".....             | 154 12     |          |
|      | 360, " " " " ".....             | 156 37     |          |
|      | 360, ".....                     | 23 25      |          |
|      | 360, " of D. W. Chapman.....    | 1561 50    |          |
|      | 366, ".....                     | 1033 50    |          |
|      | 366, ".....                     | 536 50     |          |
|      | 366, " D. W. Chapman.....       | 298 12     |          |
|      |                                 | <hr/>      | 5819 35  |
|      | 370, 1886 of D. W. Chapman..... | \$507 87   |          |
|      | 370, " " " " ".....             | 2016 86    |          |
|      | 370, " " " " ".....             | 88 75      |          |
|      | 370, " " " " ".....             | 1649 36    |          |
|      | 374, " " S. Lane.....           | 779 87     |          |
|      | 374, ".....                     | 273 62     |          |
|      | 374, " of D. W. Chapman.....    | 498 37     |          |
|      |                                 | <hr/>      | 5814 70  |
|      | 378, 1887 of D. W. Chapman..... | 164 37     |          |
|      | 378, " " " " ".....             | 242 50     |          |
|      | 378, " " " " ".....             | 1817 11    |          |
|      | 378, " " " " ".....             | 451 50     |          |
|      | 378, " " " " ".....             | 215 00     |          |
|      | 378, " " " " ".....             | 1549 99    |          |
|      | 378, " " " " ".....             | 364 50     |          |
|      | 378, ".....                     | 558 75     |          |
|      |                                 | <hr/>      | 5363 72  |
|      | Amount carried forward.....     | \$40837 19 |          |



|                                 |          |                  |
|---------------------------------|----------|------------------|
| Amount brought forward .....    |          | 40837 19         |
| Page 386, 1888 of S. Lane ..... | \$316 75 |                  |
| 386, " " D. W. C. ....          | 706 50   |                  |
| 386, " J. W. Castner .....      | 117 50   |                  |
| 388, " .....                    | 47 25    |                  |
| 388, " .....                    | 30 38    |                  |
| 388, " of D. W. Chapman .....   | 971 62   |                  |
| 388, " .....                    | 246 86   |                  |
| 388, " .....                    | 267 00   |                  |
| 390, " .....                    | 218 25   |                  |
| 390, " .....                    | 94 50    |                  |
| 390, " .....                    | 15 75    |                  |
| 390, " of Castner .....         | 205 87   |                  |
| 390, " " " .....                | 164 25   |                  |
| 392, " .....                    | 1094 12  |                  |
| 392, " .....                    | 292 50   |                  |
| 392, " of Castner .....         | 279 00   |                  |
|                                 |          | <hr/> 5068 10    |
|                                 |          | <hr/> \$45905 29 |

Coupons charged in the account of the National  
Bank of New Castle D. W. Chapman, Cashier.

|   |        |                  |
|---|--------|------------------|
| 1881  |        |                  |
| Jan. 15, Paid January coupons 4 1-2 per cent. . | 787 50 |                  |
| Jan. 24, " " 4 1-2 coupons .....                | 429 00 |                  |
| Feb. 5, " " 4 1-2 " Boston .....                | 405 75 |                  |
| M'ch 23, " 4 1-2 per cent. coupons .....        | 194 25 |                  |
| June 4, " 4 1-2 " " " .....                     | 104 25 |                  |
| July 6, " 4 1-2 " " " .....                     | 502 50 |                  |
| Aug. 9, " coupons N. B'k Red. ....              | 706 50 |                  |
| Aug. 9, " " this Bank .....                     | 335 25 |                  |
| Oct. 11, " " .....                              | 162 00 |                  |
| Nov. 14, " " from Boston .....                  | 45 00  |                  |
|   |        | <hr/> 3672 00    |
| Total amount charged to the town .....          |        | <hr/> \$49577 29 |

Referring to the statement of coupons which has just been read, I desire to call your attention to the coupons charged in the municipal years of 1880, 1881 and 1882.

To make the showing that I desire to present I propose to regard the account from D. W. Chapman, Cashier of the New Castle National Bank as a supplement to the town Treasurer's account.

No part of this account as I have before stated has found its way into the Treasurer's book in any shape that can be defined and hence, as it will be shown that the town's money was used in offsetting the charges found in the account, it must be treated as a part of the Treasurer's account, made up by D. W. Chapman.

We find in the municipal year of 1880.

|  |           |           |
|--|-----------|-----------|
| Coupons charged in Treasurer's book.....   | \$1062 00 |           |
| "        "        " D. W. Chapman's account in<br>January and February of 1881.....          | 1622 25   |           |
| Making a total amount of.....  | —————     | \$2684 25 |
| In the municipal year of 1881 we find  |           |           |
| Coupons charged in Treasurer's book.....   | \$2592 50 |           |
| "        "        " D. W. Chapman's acct. 23rd<br>March to November 14, 1881, both inclusive | 2049 75   |           |
| Making a total amount of.....  | —————     | 4642 25   |

Town meeting was held on the 21st March, 1881, hence the 23rd, March was after the town meeting.

In the municipal year of 1882 we find on the Treasurer's book \$6981.75. Or nearly seven thousand dollars charged to the town that year on account of coupons, a rather significant fact in view of that other fact that there appears to be \$2733.04 more charged than there are coupons in the possession of the town to show for same. I found great difficulty with regard to a large credit item on the Treasurer's book of \$4138.53, purporting to be dividends received from Knox & Lincoln Railroad Company in the year 1882.

was unable for a long time to get any clue to where that item came from. It would not equal any specified number of amounts which were paid to the town by the Railroad Company. The Treasurer was asked to explain it, but couldn't. The Auditor, Mr. James Stetson, was unable to account for such an item. Mr. David W. Chapman was applied to in vain. Although a Director in railroad and knowing well the amounts customarily paid to the town he could not tell what it meant.

At last I got statements of certain transactions which passed through the New Castle National Bank and the mystery was solved for the amount appeared, immediately. It was the sum total of various items as I shall show you later on, from November, 1881 to February 9th, 1883, covering the municipal year of 1882, in fact the charges in this account, are up to March 9, 1883, and there are over two thousand dollars charged for coupons. The Treasurer copied into his book the charges, and entered the sum of the credits in one amount, which clearly showed where this mysterious item came from. How there came to be so many coupons charged in the year 1882 is very strange. It is, of course very difficult to count coupons when they are loose and mistakes are almost unavoidable when it is attempted. The manner in which the coupons have now been counted, renders it quite an easy matter to get a correct account. And I have no hesitation in saying that the account of the cancelled coupons which I shall now present you is a correct one and can be verified with little difficulty, in a very short time.

|   |            |
|---|------------|
| From the statement of 4 1-2 per cent. coupons cancelled, we have as the sum of these, after careful computation .....                           | \$37994 62 |
| Coupons from old 6 per cent. railroad bonds paid since the refunding of same or about that time probably .....                                  | 996 00     |
| Coupons from old 6 per cent. town orders issue of July 1, 1873 .....  | 300 00     |
| From the statement of 5 per cent. coupons cancelled we have the sum of .....  | 7912 50    |
|   | <hr/>      |
| Making a total amount of .....  | \$47203 12 |
| From this I deduct the amount of the coupons taken from bonds before they were sold, which coupons got mixed in and counted with the rest ..... | 358 87     |
|   | <hr/>      |
| And we have a net amount of .....   | \$46844 25 |
| The result of the coupon business, is that the town has been charged with   |            |
| coupons to the amount of .....  | \$49577 29 |
| and all that the cancelled coupons amount to, is .....  | 46844 25   |
|   | <hr/>      |
| showing an amount of .....  | \$2733 04  |
| charged in excess of the cancelled coupons.   |            |

I can offer no further explanation of this matter than appears from these statements, whether anybody else can do so or not is a matter for the town to consider. In view of the manner in which the business has been transacted, it seems as if the person best qualified to explain the matter is David W. Chapman.

Regarding the Auditor's Report, Presented at the Town Meeting in March 1889.

The outstanding 4 1-2 per cent. bonds are said to be by this report \$103,100. While the fact is, that the amount of these bonds outstanding is \$800 more or 103,900.

Now as to the statements regarding bonds paid on pages 14 and 15 of that report.

It is stated that the following bonds were paid, since March 20, 1882, viz.:

|                             |         |
|-----------------------------|---------|
| 5 per cent. bonds .....     | \$4000  |
| 4 1-2 per cent. bonds ..... | 5600    |
| 6 per cent. bonds .....     | 1100    |
|                             | <hr/>   |
|                             | \$10700 |

Then, under the caption "Explanatory" it proceeds to show what has been done with the amount of the sinking fund, which for the eight years past has been raised each year to the extent of \$2,000 per annum and would therefore produce \$16,000 to be accounted for. It goes back to the report, March 20, 1882, and quotes as follows :

|  |        |        |
|--|--------|--------|
| Old 5 per cent. orders outstanding . . . . .   | \$2550 |        |
| (These are the Haines' orders which have all been paid<br>in cash.)  |        |        |
| 6 per cent. bonds outstanding . . . . .  | 2400   | \$4950 |
| These it is stated have been paid ; it then adds to this<br>amt. the bonds before enumerated, as having been<br>paid . . . . . |        | 10700  |

And says this shows a payment of . . . . . \$15650

And appears to leave \$350 unaccounted for. He omits to notice the fact that by his method of putting figures together he has counted \$1,100 in 6 per cent. bonds twice, once in his enumeration of the several bonds paid, and again in the sum of the 6 per cent. bonds outstanding March 20, 1882. Take this \$1,100 out and it gives him \$1,450 to account for.

But he has included in his list of 4 1-2 per cent. bonds paid since March 20, 1882, bond No. 10 for \$1,000, which was paid Dec. 15, 1881, as appears by the record in the book of the Selectmen which purports to be a record of bonds. This payment appears upon the Treasurer's book, page 328, in the year 1881. If this is deducted he will then have \$2,450 to account for

During the period March 20, 1882, to the March meeting of 1889, there was paid the following, viz.:

|  |       |       |
|--|-------|-------|
| Old 6 per cent. town orders, issue of July 1, 1873 . . . . . | \$700 |       |
| " 6 " " bonds in excess of the \$2400 . . . . .              | 100   |       |
| Making altogether . . . . .                                  |       | \$800 |

This brings the amount down to \$1650 to be accounted for. The year 1881-82 seems to have been entirely ignored by the Auditor though inasmuch as the first year that the sinking fund was raised was 1881-82 it would be quite proper to see what was done that year with the \$2000 raised. I have already stated that he had included a bond for \$1000 which was paid in that year and taken it out because his figures were based on the March 20, 1882 report.

There were however two bonds paid that year 1881-82, viz: the No. 10 of the 4 1-2 per cent. bonds already spoken of for \$1000 and a 6 per cent. bond for \$1000 making the full amount of the sinking fund raised, and if this taken into the calculation it will be found that instead of having \$350 to account for there was really just that amount paid in excess of the \$16000.

|  |        |         |
|--|--------|---------|
| Under the head of assets, he states the amount of the<br>uncollected taxes of 1888 to be . . . . . | \$2040 | 47      |
| The amount should be given as . . . . .  | 1992   | 47      |
| Making a difference of . . . . .   |        | \$48 00 |

In the summary, it is stated that the liabilities of the town exclusive of the 4 1-2 per cent. bonds March 12, 1888 was \$17,447.38 this should be \$400 more as may be seen by the report of that date.

The assets of the town, meaning balance in hands of the Treasurer March 12, 1888 is put down \$1259.51 this should be \$1289.31 or about \$30 more.

Make these corrections in the figures, which are plainly required by the facts, and the gain over last year is \$322.20 more than the sum stated.

What wonder is it that matters should be "obscure" under such faulty statements.

---

**The Account of D. W. Chapman or the New Castle National Bank.**

I now wish to exhibit the transactions contained in the account to which I have several times alluded.

The following sums of money belonging to the town went into this bank and are covered by the charges contained in this account, viz : and in first place, an item, which gave me the greatest trouble to understand, of \$2000, charged upon the Treasurer's book, page 314, as "Paid check New Castle Bank."

|   |           |
|---|-----------|
| This we will set down, then.....  | \$2000 00 |
| Next item is by means of an order issued by the Selectmen,<br>January 5, 1881 FOR INTEREST and which is charged<br>upon the Treasurer's book, page 318, as order 134,<br>W. W. Keene..... | 2308 00   |
| Now follow checks for dividend from the Knox and Lincoln<br>Railroad Company none of which have ever been<br>entered upon the town Treasurer's book,                                      |           |
| Viz: Feb. 15, 1881.....   | \$471 82  |
| Feb. 24, " .....  | 235 91    |
| M'ch 24, " .....  | 235 91    |
| May 5, " .....  | 87 28     |
| Sept. 22, " .....   | 471 82    |
| Nov. 9, " .....   | 471 82    |
|   | <hr/>     |
|   | 1974 56   |
| Total amount of this is.....  | \$6282 56 |

Now, right here I desire to call your attention to the statement presented to the town meeting March, 1882, where it is said that the expenses of refunding the R. R. bonds has been \$461.50 including \$155 for printing the 4 1-2per cent. bonds. We will now see what has been done with the \$6282.56 of the town's money.

|   |           |
|---|-----------|
| The account contains coupons charged as paid..... | \$3672 00 |
| Discount on a note of \$18,000.....               | 457 50    |
|   | <hr/>     |
| Amount carried over.....                          | \$4129 50 |

This note was one which was signed by seven citizens of the town, and among them was Mr. James Stetson, and although this gentleman was on the board of Selectmen in 1880 he never knew whether or not the note was used, but said that he thought it wasn't. This note was dated about the 20th July and was on 6 months time. It was used immediately, as it was discounted by the First National Bank of Bath, and the discount was charged to the town in this account, but, how carefully it was guarded, is shown by the omission to say anything about it in speaking of the expenses of refunding the 6 per cent. bonds, and hence it has never been considered in that light at all. The note was paid afterwards on the 22nd January, 1881, and is a part of this account.

|   |           |           |
|---|-----------|-----------|
| These two amounts make up the sum of . . . . .  |           | \$4129 50 |
| With regard to the other charges, they are as follows,<br>viz;  |           |           |
| 6 per cent. bonds paid in addition to the bonds re-<br>funded in 4 1-2 per cent. bonds, viz.:   |           |           |
| George Dodge . . . . .  | \$500     |           |
| Joseph Stetson . . . . .  | 100       |           |
|   |           | 600 00    |
| Interest and premiums on 6 per cent. bonds  | \$1078 70 |           |
| Express and commission . . . . .  | 25 55     |           |
| “ “ “ . . . . .   | 1 60      |           |
|   |           | \$1105 85 |
| Less accrued interest on the 4 1-2 per cent.<br>bonds issued . . . . .  | \$318 12  |           |
| Sundry small items . . . . .  | 19 04     |           |
|   |           | 337 16    |
|   |           | \$768 69  |
| Making the total amount of charges . . . . .  |           | \$5498 19 |
| Which with the balance of . . . . .   |           | 784 37    |
| That appears in the other account of Mr. D. W. Chapman<br>and which is part of the item of \$4,138.53 that gave me<br>so much trouble makes up the sum of . . . . . |           | \$6282 56 |
| and shows what became of the money.   |           |           |

I would like to be able to tell you how much of the \$768.69 is covered by premiums, commissions and other expenses. The account however doesn't give them separately and Mr. Chapman tells me that he cannot now state, but thinks . . . . . \$329 80  
Add to this the printing bill . . . . . 155 00  
And the discount on the note . . . . . 457 50

And we have the sum of . . . . . \$942 30  
as the expenses which this account shows to have been incurred in the process of refunding instead of \$461.50 as stated at the March meeting of 1882, which is more than double the amount reported to the town.

## COLLECTOR'S NOTES.

It appears to have been the custom of the town for the Collector of taxes to give his note for the amount of the taxes committed to him for collection, exclusive of the state and county taxes.

This originated in 1862 when it was provided by a vote of the town that the collector should give four notes for the amount of town taxes committed to him for collection, payable in 3, 6, 9, and 12 months from the date of said tax bill with interest after DATE. Said notes to be signed jointly and severally with at least four good names, besides the Collector's, as surety. This was apparently designed to be in lieu of bonds, for it is further provided, that the Collector shall give a sufficient bond for the collection and payment of state and county tax and all other taxes committed to him for the ensuing year with the exception of the town taxes for which he has given his notes.

I am assured by Mr. D. W. Chapman, who claims to have prepared the votes passed by the town at the meeting of March 25, 1862, that the record in the Town Clerk's book is wrong with respect to the time from which interest was to run upon the Collector's notes. The interest was to run after the maturity of the notes, and not from the dates of them. The Treasurer was instructed to endorse the notes and when the interests of the town demand it, the vote says, "that he be instructed to have them discounted, either at the bank or by individuals." It doesn't say WHO was to instruct the Treasurer to have the notes discounted. I presume it was intended for the Selectmen to have this authority.

It is evident that in the beginning of this note business, the Collector was expected by the town, to pay the interest upon his notes after they became due, if he did not collect the taxes with which to take them up at maturity.

As time went on however this was lost sight of, and I find the Collector's notes have generally drifted into the New Castle National Bank and the town has paid the interest, or had the notes discounted.

I find even as early as 1864, \$5.00 charged upon the Treasurer's book for discount on note S. H. Jones. From that time on, discounts on notes have been charged to the town each year to the year 1867 inclusive; when there is a rest, and no discount upon notes appears to be charged to the town again until the year 1880, when it begins again and appears in every year from that time to the year 1888 INCLUSIVE, with the exception of the year 1882.

It is somewhat remarkable that in 1888 the sum of \$117.82 is charged for discount on S. Lane's notes when the Collector for that year was Joseph W. Castner who declined to give any notes for the taxes committed to him for collection. This item upon the Treasurer's

book has against it the initials "D. W. C." which so frequently appear in connection with the financial transactions of the town, and refer to Mr. David W. Chapman.

I find the total amount charged for discount on notes in the Treasurer's book, from and including the year 1864 to March settlement of 1889, to be \$682.69. And the town voted in 1888, \$50 to Samuel Lane, former collector, to pay interest on one of his notes of 1887, making a total of \$732.69.

#### ABATEMENT OF TAXES.

There appears to have been no abatement of taxes of any extraordinary character made by the Selectmen during the years covered by this examination until we reach the years 1878 and 1879.

|  |          |
|--|----------|
| We then find that in 1878 abatements of taxes were made to the amount of . . . . . | \$478 96 |
| And in 1879 the abatements were . . . . .  | 792 40   |

|                                    |           |
|------------------------------------|-----------|
| Making a total amount of . . . . . | \$1271 36 |
|------------------------------------|-----------|

for the two years named.

Of these sums, there were abatements issued in favor of Thomas E. Gay who had been the Collector for a part of the year 1875 and for the years 1876 and 1877, as follows, viz ;

|                            |          |
|----------------------------|----------|
| In the year 1878 . . . . . | \$175 27 |
| In the year 1879 . . . . . | 371 04   |

|                                    |          |
|------------------------------------|----------|
| Making a total amount of . . . . . | \$546 31 |
|------------------------------------|----------|

It is perhaps worthy of remark that in the year 1879 Thomas E. Gay was one of the board of Selectmen, and that, in that year, in fact, just at the close of the year or March 12, 1880, an order was issued in his favor for \$221.07 "being for abatement of W. H. Chase tax for 1875" signed by himself and U. W. Woodward.

In the same year an order was issued in favor of Thomas E. Gay for \$47.84 for abatements of 1876 and 1877.

It also appears that in 1876 an order was given to Thomas E. Gay for \$136.97 being abatements 1873, 1874, 1875.

Chapter 6, section 95 of the statutes of the State of Maine with regard to the assessment of taxes in incorporated places, provides as follows, viz :

"The Assessors for the time being, on written application, stating the grounds therefor, within two years from the assessment, may make such reasonable abatement as they think proper.

They shall keep in suitable book form, a record of said abatements, with the reasons for each, and report the same to the town at its annual meeting."



Under this statute it would appear that abatements have been made which are illegal and that in fact as regards the abatement of \$221.07 made in 1880 for tax of 1875. there is no question, that no legal abatement has been made, and it remains for the town to decide whether or not the town will abate the tax of W. H. Chase for 1875.

Furthermore, chapter 3, section 35, of the statutes of the State of Maine, with regard to certain duties of municipal officers provides.

“No member of a city government or Selectman of a town, shall in either board of such government, or in any board of Selectmen, vote on any question in which he is pecuniarily interested, directly or indirectly, and in which his vote may be decisive ; and no action of such government or board taken by means of such vote, is legal.”

Under this statute the order referred to, as having been signed by Thomas E. Gay and U. W. Woodward in favor of Thomas E. Gay for abatement of W. H. Chase tax for 1875 amount \$221.07 is of no force and effect and it remains for the town to take such action in the matter as the facts herein contained may warrant.

Items on the Treasurer's Book Charged to the Town but not Covered by Town Orders.

| Pages. |  | Rail Road<br>Coupons. | Sundries. | Disc't on<br>Bonds. | Interest. | State Aid or<br>Bounty. | Coupons.  |
|--------|--|-----------------------|-----------|---------------------|-----------|-------------------------|-----------|
|        | 1864.  |                       |           |                     |           |                         |           |
| 122    | Express on state aid.....                              |                       | \$1 10    |                     |           |                         |           |
| 126    | Twenty-one items of interest.....                      |                       |           |                     | \$51 39   |                         |           |
| 128    | Two items of interest.....                             |                       |           |                     | 6 40      |                         |           |
|        | Express on state aid.....                              |                       | 40        |                     |           |                         |           |
| 130    | Eight items of interest.....                           |                       |           |                     | 164 43    |                         |           |
| 132    | Disc't on S. H. Jones note.....                        |                       |           | \$5 00              |           |                         |           |
|        | 1865.  |                       |           |                     |           |                         |           |
| 136    | Four items of interest.....                            |                       |           |                     | 75 42     |                         |           |
|        | Disc't on note \$1587.52.....                          |                       |           | 26 52               |           |                         |           |
| 140    | One item of interest.....                              |                       |           |                     | 61 87     |                         |           |
|        | 1866.  |                       |           |                     |           |                         |           |
| 142    | Two items of interest.....                             |                       |           |                     | 13 66     |                         |           |
|        | Abner S. Hiscock.....                                  |                       |           |                     |           | \$24 00                 |           |
| 144    | Two items of interest.....                             |                       |           |                     | 3 76      |                         |           |
| 146    | Seven items of interest.....                           |                       |           |                     | 39 05     |                         |           |
|        | Disc't on note S. H. Jones.....                        |                       |           | 17 28               |           |                         |           |
| 148    | " " " Elden Chapman.....                               |                       |           | 26 52               |           |                         |           |
|        | Abner S. Hiscock.....                                  |                       |           |                     |           | 72 00                   |           |
|        | George T. Cox.....                                     |                       |           |                     |           | 96 00                   |           |
|        | Adelaide Hall.....                                     |                       |           |                     |           | 48 00                   |           |
|        | Mrs. John F. Chapman.....                              |                       |           |                     |           | 48 00                   |           |
|        | 1867.  |                       |           |                     |           |                         |           |
| 150    | Disc't on S. H. Jones note.....                        |                       |           | 45 75               |           |                         |           |
| 152    | Geo. T. Cox.....                                       |                       |           |                     |           | 24 00                   |           |
|        | Abner S. Hiscock, three items \$24 ea.                 |                       |           |                     |           | 72 00                   |           |
|        | Adelaide E. Hall.....                                  |                       |           |                     |           | 24 00                   |           |
|        | Two items of interest.....                             |                       |           |                     | 20 60     |                         |           |
| 154    | Disc't on note \$1420.60.....                          |                       |           | 40 60               |           |                         |           |
|        | Abner S. Hiscock.....                                  |                       |           |                     |           | 24 00                   |           |
|        | Sarah J. Hopkins.....                                  |                       |           |                     |           | 36 00                   |           |
|        | Six items of interest.....                             |                       |           |                     | 12 25     |                         |           |
| 156    | Sarah J. Hopkins.....                                  |                       |           |                     |           | 12 00                   |           |
|        | Abner S. Hiscock.....                                  |                       |           |                     |           | 24 00                   |           |
|        | Abram T. Gamage, two items \$48 ea.                    |                       |           |                     |           | 96 00                   |           |
|        | Mary E. Chapman.....                                   |                       |           |                     |           | 84 00                   |           |
|        | S. H. Jones, note given up \$4261.80..                 |                       |           |                     |           |                         |           |
|        | 1868.  |                       |           |                     |           |                         |           |
| 160    | Esther Catland, order 126. No such<br>order found..... |                       | 39 50     |                     |           |                         |           |
|        | Abner S. Hiscock.....                                  |                       |           |                     |           | 24 00                   |           |
|        | Six items of interest.....                             |                       |           |                     | 43 48     |                         |           |
| 162    | One item of interest.....                              |                       |           |                     | 7 20      |                         |           |
|        | Abram T. Gamage.....                                   |                       |           |                     |           | 24 00                   |           |
|        | Mary E. Chapman, two items \$18 ea.                    |                       |           |                     |           | 36 00                   |           |
| 164    | Sarah J. Hopkins, " " 24, 12..                         |                       |           |                     |           | 36 00                   |           |
|        | Abram T. Gamage, " " \$24 ea.                          |                       |           |                     |           | 48 00                   |           |
|        | Abner S. Hiscock, " " \$24 "                           |                       |           |                     |           | 48 00                   |           |
|        | Five items of interest.....                            |                       |           |                     | 6 92      |                         |           |
| 166    | Three items of interest.....                           |                       |           |                     | 12 09     |                         |           |
| 168    | Mary E. Chapman.....                                   |                       |           |                     |           | 36 00                   |           |
|        | Sarah J. Hopkins.....                                  |                       |           |                     |           | 12 00                   |           |
|        | Two items of interest.....                             |                       |           |                     | 5 67      |                         |           |
| 170    | Amt. of highway tax of E. Chapman                      |                       | 277 07    |                     |           |                         |           |
|        | 1869.  |                       |           |                     |           |                         |           |
| 172    | Stamps Oliver's notes.....                             |                       | 3 80      |                     |           |                         |           |
|        | Express from Augusta.....                              |                       | 1 20      |                     |           |                         |           |
|        | Sarah J. Hopkins.....                                  |                       |           |                     |           | 36 00                   |           |
|        | Abner S. Hiscock.....                                  |                       |           |                     |           | 120 00                  |           |
|        | Mary E. Chapman.....                                   |                       |           |                     |           | 48 00                   |           |
|        | Lucias B. Varney.....                                  |                       |           |                     |           | 36 00                   |           |
|        | Almira H. Reed.....                                    |                       |           |                     |           | 48 00                   |           |
| 176    | Lucias B. Varney.....                                  |                       |           |                     |           | 12 00                   |           |
|        | Sarah J. Hopkins.....                                  |                       |           |                     |           | 12 00                   |           |
|        | Express on bonds.....                                  |                       | 3 00      |                     |           |                         |           |
|        | One item of interest.....                              |                       |           |                     | 2 65      |                         |           |
| 178    | Two items of interest.....                             |                       |           |                     | 5 44      |                         |           |
| 180    | One item of interest.....                              |                       |           |                     | 8 31      |                         |           |
|        | 1870.  |                       |           |                     |           |                         |           |
| 182    | Abner S. Hiscock, two items, \$48..                    |                       |           |                     |           | 96 00                   |           |
|        | Almira H. Reed.....                                    |                       |           |                     |           | 48 00                   |           |
|        | Sarah J. Hopkins.....                                  |                       |           |                     |           | 48 00                   |           |
|        | Mary E. Chapman.....                                   |                       |           |                     |           | 48 00                   |           |
|        | Eight items of interest.....                           |                       |           |                     | 167 99    |                         |           |
|        | Three items, disc't on bonds, 10, 10, 5.               |                       | 25 00     |                     |           |                         |           |
| 184    | Two items of interest.....                             |                       |           |                     | 16 95     |                         |           |
|        | 1871.  |                       |           |                     |           |                         |           |
| 190    | Seven items of interest.....                           |                       |           |                     | 111 13    |                         |           |
|        | Polly Jones.....                                       |                       |           |                     |           | 24 00                   |           |
|        | Abner S. Hiscock, four items \$24 ea.                  |                       |           |                     |           | 96 00                   |           |
|        | Mary E. Chapman. " " \$18 "                            |                       |           |                     |           | 72 00                   |           |
|        | Amts. carried forward.....                             |                       |           | \$351 07            | \$161 67  | \$836 66                | \$1692 00 |

| Pages. |                                       | Rail Road<br>Coupons. | Sundries. | Disc. on<br>Notes | Interest. | State Aid or<br>Bounty. | Coupons.  |
|--------|---------------------------------------|-----------------------|-----------|-------------------|-----------|-------------------------|-----------|
|        | 1871.                                 |                       |           |                   |           |                         |           |
| 192    | Amounts brought forward.....          |                       | \$351 07  | \$161 67          | \$83 66   | \$1692 00               |           |
|        | Two items of interest.....            |                       |           |                   | 14 50     |                         |           |
|        | 1872.                                 |                       |           |                   |           |                         |           |
| 200    | One item of interest.....             |                       |           |                   | 18        |                         |           |
|        | Abner S. Hiscock .....                |                       |           |                   |           | 24 00                   |           |
|        | May E. Chapman .....                  |                       |           |                   |           | 18 00                   |           |
|        | Polly Jones .....                     |                       |           |                   |           | 6 00                    |           |
|        | Express on return pensions .....      |                       | 45        |                   |           |                         |           |
| 204    | One item of interest .....            |                       |           |                   | 31 00     |                         |           |
|        | Abner S. Hiscock .....                |                       |           |                   |           | 24 00                   |           |
|        | May E. Chapman .....                  |                       |           |                   |           | 18 00                   |           |
|        | Polly Jones .....                     |                       |           |                   |           | 6 00                    |           |
| 208    | Abner S. Hiscock, two items \$24 ea.  |                       |           |                   |           | 48 00                   |           |
|        | May E. Chapman, " " 18 "              |                       |           |                   |           | 36 00                   |           |
|        | Polly Jones, " " 6 "                  |                       |           |                   |           | 12 00                   |           |
|        | 1873.                                 |                       |           |                   |           |                         |           |
| 214    | One item of interest.....             |                       |           |                   | 21 63     |                         |           |
| 220    | Abner S. Hiscock .....                |                       |           |                   |           | 48 00                   |           |
|        | May E. Chapman .....                  |                       |           |                   |           | 36 00                   |           |
|        | Polly Jones .....                     |                       |           |                   |           | 12 00                   |           |
| 224    | Abner S. Hiscock .....                |                       |           |                   |           | 48 00                   |           |
|        | May E. Chapman .....                  |                       |           |                   |           | 36 00                   |           |
|        | Polly Jones .....                     |                       |           |                   |           | 12 00                   |           |
|        | 1874.                                 |                       |           |                   |           |                         |           |
| 228    | Abner S. Hiscock .....                |                       |           |                   |           | 96 00                   |           |
|        | May E. Chapman .....                  |                       |           |                   |           | 72 00                   |           |
|        | — Jones .....                         |                       |           |                   |           | 24 00                   |           |
| 230    | Int. on R.R. bonds.....               | \$1887 26             |           |                   |           |                         |           |
|        | One item of interest.....             |                       |           |                   |           |                         |           |
| 234    | Jos. Dime, order 321, (not found) ..  |                       |           | 1 00              |           |                         |           |
| 238    | One item of interest.....             |                       |           |                   | 1 80      |                         |           |
|        | 1875.                                 |                       |           |                   |           |                         |           |
| 242    | Royal Wright for bonds at Augusta.    |                       | 3 00      |                   |           |                         |           |
| 244    | Ira Hunt, order No. 72, not found...  |                       | 2 00      |                   |           |                         |           |
| 248    | Two items of interest.....            |                       |           |                   | 70 68     |                         |           |
|        | Int. on R. R. bonds .....             | 2 359 08              |           |                   |           |                         |           |
| 250    | Coupons .....                         |                       |           |                   |           |                         | \$200 00  |
| 252    | Laura A. Woodward, over payment       |                       | 100 00    |                   |           |                         |           |
|        | Ira Hunt, order No. 12, not found...  |                       | 2 00      |                   |           |                         |           |
| 254    | Harrison Plummer, orig. paid and      |                       | 3 00      |                   |           |                         |           |
|        | dup. paid, page 220.....              |                       |           |                   |           |                         |           |
|        | One item of interest.....             |                       |           |                   | 1 95      |                         |           |
|        | 1876.                                 |                       |           |                   |           |                         |           |
| 256    | Order Sam. F. Huston No. 39, \$12.00. |                       |           |                   |           |                         |           |
|        | entered as 12 c.....                  |                       |           |                   |           |                         |           |
|        | Express.....                          |                       | 80        |                   |           |                         |           |
|        | Bal. R. R. int.....                   |                       |           |                   | 15 45     |                         |           |
|        | On Mrs. Hatch's order, no voucher.    |                       | 75 00     |                   |           |                         |           |
|        | Interest, one item .....              |                       |           |                   | 20 46     |                         |           |
|        | Abner S. Hiscock .....                |                       |           |                   |           | 60 00                   |           |
|        | Polly Jones .....                     |                       |           |                   |           | 24 00                   |           |
|        | Coupons .....                         |                       |           |                   |           |                         | 165 00    |
| 262    | Two items of interest.....            |                       |           |                   | 29 40     |                         |           |
|        | 1877.                                 |                       |           |                   |           |                         |           |
| 266    | Ira Hunt, order No. 72 \$2 orig. and  |                       | 2 00      |                   |           |                         |           |
|        | dup. chg'd twice, excess .....        |                       |           |                   |           |                         |           |
| 268    | Gardner Chapman chg'd in excess..     |                       | 8 00      |                   |           |                         |           |
| 272    | Coupons .....                         |                       |           |                   |           |                         | 40 00     |
|        | Polly Jones .....                     |                       |           |                   |           | 36 00                   |           |
|        | 1878.                                 |                       |           |                   |           |                         |           |
| 282    | Coupons .....                         |                       |           |                   |           |                         | 21 00     |
|        | one item of interest.....             |                       |           |                   | 10 50     |                         |           |
| 284    | Two items of interest.....            |                       |           |                   | 42 45     |                         |           |
|        | Albert Blanchard, No. 424, order not  |                       | 4 00      |                   |           |                         |           |
|        | found .....                           |                       |           |                   |           |                         |           |
|        | 1879.                                 |                       |           |                   |           |                         |           |
| 298    | R. R. tax.....                        | 2359 08               |           |                   |           |                         |           |
|        | Coupons .....                         |                       |           |                   |           |                         | 340 00    |
|        | Almira H. Reed, two items \$36 ea.    |                       |           |                   |           | 72 00                   |           |
|        | Polly Jones, " " " "                  |                       |           |                   |           | 72 00                   |           |
|        | Coupons .....                         |                       |           |                   |           |                         | 82 50     |
| 304    | " " .....                             |                       |           |                   |           |                         | 605 00    |
| 306    | " " .....                             |                       |           |                   |           |                         | 25 00     |
|        | R. R. tax .....                       | 2359 08               |           |                   |           |                         |           |
|        | Coupons .....                         |                       |           |                   |           |                         | 81 00     |
|        | 1880.                                 |                       |           |                   |           |                         |           |
| 314    | Coupons .....                         |                       |           |                   |           |                         | 587 50    |
|        | " .....                               |                       |           |                   |           |                         | 165 50    |
|        | Meyer, Merkel & Ottoman .....         |                       | 155 00    |                   |           |                         |           |
|        | Dist. on note \$2308.05 .....         |                       |           | 23 08             |           |                         |           |
| 316    | Almira H. Reed .....                  |                       |           |                   |           | 18 00                   |           |
|        | Railroad for coupons .....            | 2359 08               |           |                   |           |                         |           |
|        | Coupons of Keene.....                 |                       |           |                   |           |                         | 100 00    |
|        | Amst. carried forward.....            | \$11323 58            | \$707 32  | \$184 75          | \$1114 66 | \$2550 00               | \$2412 50 |

| Pages. |   | Rail Road<br>Bonds. | Sundries. | Disc't on<br>Notes. | Interest. | State Aid or<br>Bounty. | Coupons.  |
|--------|---|---------------------|-----------|---------------------|-----------|-------------------------|-----------|
|        | 1880.                                       |                     |           |                     |           |                         |           |
| 316    | Amts. brought forward.....                  | \$11323 58          | \$707 32  | \$184 75            | \$1114 66 | \$2550 00               | \$2412 50 |
|        | Polly Jones, two items \$27, \$9.....       |                     |           |                     |           | 36 00                   |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 82 50     |
| 318    | ".....                                      |                     |           |                     |           |                         | 80 00     |
| 320    | ".....                                      |                     |           |                     |           |                         | 46 50     |
|        | 1881.                                       |                     |           |                     |           |                         |           |
| 324    | Coupons.....                                |                     |           |                     |           |                         | 465 00    |
|        | Int. acct. Keene.....                       |                     |           |                     | 66 87     |                         |           |
|        | Coupons of Keene.....                       |                     |           |                     |           |                         | 706 87    |
| 326    | Int. on Keene note.....                     |                     |           | 5 85                |           |                         |           |
|        | Bal. int. on order P. Cushman.....          |                     |           |                     | 83 67     |                         |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 117 00    |
| 328    | ".....                                      |                     |           |                     |           |                         | 639 00    |
|        | ".....                                      |                     |           |                     |           |                         | 337 50    |
| 330    | Polly Jones.....                            |                     |           |                     |           | 36 00                   |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 327 13    |
|        | 1882.                                       |                     |           |                     |           |                         |           |
| 332    | Coupons.....                                |                     |           |                     |           |                         | 82 50     |
|        | Polly Jones.....                            |                     |           |                     |           | 36 00                   | 627 75    |
|        | Almira H. Reed.....                         |                     |           |                     |           | 80 00                   |           |
| 334    | Coupons.....                                |                     |           |                     |           |                         | 1852 75   |
|        | One items of interest.....                  |                     |           |                     | 12 50     |                         |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 1381 00   |
| 336    | ".....                                      |                     |           |                     |           |                         | 779 13    |
| 338    | ".....                                      |                     |           |                     |           |                         | 2258 62   |
|        | Four items of interest.....                 |                     |           |                     | 57 77     |                         |           |
|        | 1883.                                       |                     |           |                     |           |                         |           |
| 342    | Coupons.....                                |                     |           |                     |           |                         | 710 50    |
|        | Disc't. on F. S. Knowlton note.....         |                     |           | 19 57               |           |                         |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 952 50    |
|        | " W. K. H.....                              |                     |           |                     |           |                         | 629 87    |
|        | " of D. W. C. paid by check on<br>R. R..... |                     |           |                     |           |                         | 471 57    |
|        | Coupons D. W. Chapman.....                  |                     |           |                     |           |                         | 1686 37   |
|        | ".....                                      |                     |           |                     |           |                         | 411 75    |
|        | ".....                                      |                     |           |                     |           |                         | 9 00      |
| 346    | ".....                                      |                     |           |                     |           |                         | 520 87    |
|        | Int. on bond.....                           |                     |           |                     | 1 00      |                         |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 16 87     |
|        | Almira H. Reed.....                         |                     |           |                     |           | 36 00                   |           |
| 346    | Coupons.....                                |                     |           |                     |           |                         | 235 13    |
|        | Disc't. on F. S. Knowlton note.....         |                     |           | 26 28               |           |                         |           |
|        | Coupons \$65, \$15.....                     |                     |           |                     |           |                         | 80 00     |
|        | 1884.                                       |                     |           |                     |           |                         |           |
| 352    | Coupons.....                                |                     |           |                     |           |                         | 219 87    |
|        | " of D. W. Chapman.....                     |                     |           |                     |           |                         | 778 50    |
|        | " " " ".....                                |                     |           |                     |           |                         | 685 12    |
|        | " " " ".....                                |                     |           |                     |           |                         | 700 88    |
|        | Disc't. on note.....                        |                     |           | 67 25               |           |                         |           |
|        | Coupons W. K. H.....                        |                     |           |                     |           |                         | 610 62    |
|        | " of D. W. C.....                           |                     |           |                     |           |                         | 1410 75   |
| 356    | ".....                                      |                     |           |                     |           |                         | 906 00    |
|        | Int. on town bond No. 33.....               |                     |           |                     | 60 00     |                         |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 558 00    |
|        | Int. and prem.....                          |                     |           |                     | 127 42    |                         |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 49 50     |
|        | 1885.                                       |                     |           |                     |           |                         |           |
| 360    | Coupons of D. W. Chapman.....               |                     |           |                     |           |                         | 2055 99   |
|        | " " " ".....                                |                     |           |                     |           |                         | 154 12    |
|        | Disc't. on note S. Lane.....                |                     |           | 55 91               |           |                         |           |
|        | Almira H. Reed.....                         |                     |           |                     |           | 36 00                   |           |
|        | Coupons D. W. Chapman.....                  |                     |           |                     |           |                         | 156 37    |
|        | ".....                                      |                     |           |                     |           |                         | 23 25     |
|        | " of D. W. Chapman.....                     |                     |           |                     |           |                         | 1561 50   |
| 366    | ".....                                      |                     |           |                     |           |                         | 1033 50   |
|        | ".....                                      |                     |           |                     |           |                         | 536 50    |
|        | " D. W. Chapman.....                        |                     |           |                     |           |                         | 298 12    |
|        | 1886.                                       |                     |           |                     |           |                         |           |
| 370    | Disc't. on S. Lane's note.....              |                     |           | 58 91               |           |                         |           |
|        | Coupons of D. W. Chapman.....               |                     |           |                     |           |                         | 507 37    |
|        | Int. on Clara S. Haines' order \$1000.....  |                     |           |                     | 7 92      | D. W. C.                | 2016 86   |
|        | " " S. Lane's note.....                     |                     |           | 58 91               |           | D. W. C.                | 88 75     |
|        | " " bond No. 4, 5 per cent \$1000.....      |                     |           |                     | 33 00     |                         |           |
|        | Coupons D. W. Chapman.....                  |                     |           |                     |           |                         | 1649 36   |
| 374    | " of S. Lane.....                           |                     |           |                     |           |                         | 779 87    |
|        | Mrs. Kittle Davis.....                      |                     |           |                     |           | 54 00                   |           |
|        | Coupons.....                                |                     |           |                     |           |                         | 273 62    |
|        | " of D. W. Chapman.....                     |                     |           |                     |           |                         | 498 37    |
|        | Amts. carried forward.....                  | \$11323 58          | \$707 32  | \$477 43            | \$1564 81 | \$2864 00               | \$35473 4 |

| Pages. |   | Rail Road<br>Coupons. | Sundries. | Disct. on<br>Notes. | Interest. | State Aid or<br>Bounty. | Coupons.   |
|--------|---|-----------------------|-----------|---------------------|-----------|-------------------------|------------|
|        | 1886.                                   |                       |           |                     |           |                         |            |
|        | Amts. brought forward.....              | \$11323 58            | \$707 32  | \$477 43            | \$1564 81 | \$2864 00               | \$35473 47 |
| 376    | Disct. on S. Lane's note .....          |                       |           | 47 12               |           |                         |            |
|        | Int. on bond No. 55.....                |                       |           |                     | 2 50      |                         |            |
|        | 1887.                                   |                       |           |                     |           |                         |            |
| 378    | Coupons &c., D. W. Chapman.....         |                       |           |                     |           |                         | 164 37     |
|        | Int. on \$380 to Sawyer .....           |                       |           |                     | 4 00      |                         |            |
|        | Coupons of D. W. Chapman .....          |                       |           |                     |           |                         | 242 50     |
|        | " " " " .....                           |                       |           |                     |           |                         | 1817 11    |
|        | " " " " .....                           |                       |           |                     |           |                         | 451 50     |
|        | " " " " .....                           |                       |           |                     |           |                         | 215 00     |
|        | Int. on bond No. 7, 5 per cent. \$1000  |                       |           |                     | 20 00     |                         |            |
|        | Coupons of D. W. Chapman .....          |                       |           |                     |           |                         | 1549 99    |
|        | " " " " .....                           |                       |           |                     |           |                         | 364 50     |
|        | Dist. on S. Lane's note.....            |                       |           | 31 32               |           |                         |            |
|        | Coupons.....                            |                       |           |                     |           |                         | 558 75     |
|        | 1888.                                   |                       |           |                     |           |                         |            |
| 386    | Coupons of S. Lane .....                |                       |           |                     |           |                         | 316 75     |
|        | Bounty .....                            |                       |           |                     |           | 35 00                   |            |
|        | Dist. on S. Lane's note, D. W. C .....  |                       |           | 117 82              |           |                         |            |
|        | Coupons of D. W. C .....                |                       |           |                     |           |                         | 703 50     |
|        | Coupons .....                           |                       |           |                     |           |                         | 117 50     |
|        | " J. M. Castner.....                    |                       |           |                     |           |                         | 47 25      |
| 388    | " .....                                 |                       |           |                     |           |                         | 30 38      |
|        | " of D. W. Chapman .....                |                       |           |                     |           |                         | 971 62     |
|        | " .....                                 |                       |           |                     |           |                         | 246 86     |
|        | " .....                                 |                       |           |                     |           |                         | 267 00     |
|        | Elizabeth Conly .....                   |                       |           |                     |           | 35 00                   |            |
|        | Int. on bond No. 6, 5 per cent. \$1000. |                       |           |                     | 25 00     |                         |            |
| 390    | Coupons .....                           |                       |           |                     |           |                         | 218 25     |
|        | " .....                                 |                       |           |                     |           |                         | 94 50      |
|        | " .....                                 |                       |           |                     |           |                         | 15 75      |
|        | " of Castner .....                      |                       |           |                     |           |                         | 205 87     |
|        | " " .....                               |                       |           |                     |           |                         | 164 25     |
| 392    | Dis. on note \$600 .....                |                       |           | 9 00                |           |                         |            |
|        | Harrison C. Plummer .....               |                       |           |                     |           | 72 00                   |            |
|        | Coupons.....                            |                       |           |                     |           |                         | 1094 12    |
|        | " .....                                 |                       |           |                     |           |                         | 292 50     |
|        | " of Castner .....                      |                       |           |                     |           |                         | 279 00     |
|        |   | \$11323 58            | \$707 32  | \$682 69            | \$1616 31 | \$3008 00               | \$45905 29 |

**Bonds paid per Treasurer's Account Book and the Account of D. W. Chapman.**

| PAGES | YEARS |   |         |                |
|-------|-------|---|---------|----------------|
|       | 1880  | 6 per cent. bond, George Dodge, chg'd in D. W. Chapman's acct.*                         | \$500   |                |
|       | "     | 6 per cent. bond, Joseph Stetson chg'd in D. W. Chapman's acct.*                        | 100     |                |
| 314   | "     | 6 per cent town order presumed to be No. 10.  | 100     | \$700          |
| 326   | 1881  | Dama bond presumed to be a 6 per cent. railroad.  | 1000    |                |
| 328   | "     | 4 1-2 per cent. bond No. 10.  | 1000    | 2000           |
| 332   | 1882  | Four bonds \$100 each Nos. 65, 66, 67 and 68 of 6 per cent. bonds, issued March 1, '71. | 400     |                |
| 334   | "     | Bond, presumed to be a 6 per cent. railroad bond  | 100     |                |
| 338   | "     | Two 6 per cent. railroad bonds Nos. 85, 90, \$100 each, issued July 1, '69.             | 200     |                |
| 338   | "     | One 4 1-2 per cent. bond No. 14   | 1000    |                |
| 338   | "     | One 6 per cent. railroad bond, issue Feb. 1, 1872, No. 12.                              | 500     | 2200           |
| 342   | 1883  | Bond, presumed to be No. 20, 6 per cent. issue July 1, 1869.                            | 100     |                |
| 342   | "     | Seven 6 per cent. town orders, Nos. 6, 7, 11, 12, 13, 14 and 15.                        | 700     |                |
| 342   | "     | 4 1-2 per cent. bond, No. 9.  | 1000    |                |
| 346   | "     | Bond, presumed to be 4 1-2 per cent. bond No. 60  | 100     |                |
| 346   | "     | " " " " 6 per cent bond No. 22, issue July 1, '69                                       | 100     | 2000           |
| 356   | 1884  | 6 per cent. railroad bond No. 10.   | 500     |                |
| 356   | "     | 5 " " bond No. 3.   | 1000    | 1500           |
| 360   | 1885  | 4 1-2 per cent. bond No. 5  | 1000    |                |
| 366   | "     | 4 1-2 " " " 6   | 1000    | 2000           |
| 370   | 1886  | 5 per cent. bond No. 4.   | 1000    |                |
| 376   | "     | Bond No. 55, evidently a 6 per cent. railroad bond issue Feb. 1, '72.                   | 100     | 1100           |
| 378   | 1887  | Bond No. 78, 4 1-2 per cent.  | 500     |                |
| 378   | "     | " " 9, 6 per cent.  | 500     |                |
| 378   | "     | " " 7, 5 " "  | 1000    | 2000           |
| 388   | 1888  | " " 6, 5 " "  | 1000    | 1000           |
|       |       |   |         | <u>\$14500</u> |
|       |       | <b>THE HAINES' ORDERS WERE PAID.</b>  |         |                |
| 336   | 1882  | No. 59 which was issued in place of No. 31, which latter was                            | \$550   |                |
| 334   | "     | " 32.   | 500     |                |
| 356   | 1884  | " 33.   | 500     |                |
| 370   | 1886  | " 22 given in place of 29.  | 1000    |                |
|       |       |   | 2550    |                |
|       |       | Add to this amount the bonds paid 1881 to 1888 both inc...                              | 13800   |                |
|       |       | Shows the reduction of the liabilities to be.....                                       | \$16350 |                |
|       |       | During the 8 years, since the raising of the \$2,000 annually for sinking fund.         |         |                |

\*To be found in acct. of D. W. Chapman, July 1880 to Nov. 1881, the so called refunding account.

Credits as Found Upon the Treasurer's Book, or Money which He Received from Various Sources, Including the Taxes.

| Pages. |  | Rail Road<br>Dividends. | School<br>Fund. | Sundries. | State Aid or<br>Bounty. | Taxes.     |
|--------|--|-------------------------|-----------------|-----------|-------------------------|------------|
|        | 1864.  |                         |                 |           |                         |            |
| 123    | Amount received from Isaac Chapman<br>Treasurer..... |                         |                 | \$116 89  |                         |            |
|        | Amount received from town of Bristol....             |                         |                 | 32 38     |                         |            |
|        | " " State aid, (aid to fami-<br>lies).....           |                         |                 | 854 04    |                         |            |
|        | Amount received for sale of town rum....             |                         |                 | 350 00    |                         |            |
|        | " notes Stephen H. Jones, collector.                 |                         |                 |           |                         | \$5558 61  |
| 25     | " tax of Wm. H. Plummer, collector.                  |                         |                 |           |                         | 201 69     |
|        | " cash of Albion G. Huston.....                      |                         |                 | 3348 53   |                         |            |
| 129    | " Int. 3 mos. on note of \$1471.89....               |                         |                 | 22 07     |                         |            |
| 131    | " rec. of John Flint (by I. H. C.)...                |                         |                 | 90 00     |                         |            |
|        | " highway tax 50 per cent. ....                      |                         |                 |           |                         | 276 55     |
|        | " " " " .....  |                         |                 |           |                         | 8 87       |
|        | 1865.  |                         |                 |           |                         |            |
| 137    | " notes of Elden Chapman, coll....                   |                         |                 |           |                         | 6627 15    |
|        | " State aid, (aid for families).....                 |                         |                 | 747 83    |                         |            |
|        | " from town of New Castle.....                       |                         |                 | 15 31     |                         |            |
|        | " of Wm. A. Jones .....                              |                         |                 | 66 70     |                         |            |
|        | " " John H. Converse.....                            |                         |                 | 31 65     |                         |            |
|        | 1866.*   |                         |                 |           |                         |            |
| 145    | " notes of Stephen H. Jones, coll. ...               |                         |                 |           |                         | 6494 83    |
| 149    | " cash town of New Castle .....                      |                         |                 | 23 80     |                         |            |
|        | Amounts carried forward.....                         |                         |                 | \$5699 20 |                         | \$19167 70 |

\*In the year 1866 the payment of pensions began by the State and the amounts thus paid generally passed through the Treasurer's hands. He was required to certify to them before the State would pay the money, at least, and if they were charged on his account corresponding credit should appear, as the money in every case came from the State. I find \$288 was paid to pensioners in this year and do not find the corresponding credits for same. D. W. Chapman was the Auditor this year but omitted to sign the certificate. The closing figures on the Treasurer's book appear to be in the hand-writing of Mr. D. W. Chapman, however.





| Pages. |  | Rail Road<br>Dividends. | School<br>Fund. | Sundries.  | State Aid or<br>Bounty. | Taxes.     |
|--------|--|-------------------------|-----------------|------------|-------------------------|------------|
|        | Amts. brought forward .....  |                         | \$399 74        | \$16114 30 | \$924 00                | \$41602 88 |
|        | 1870.  |                         |                 |            |                         |            |
| 183    | Amt. State bounty 1869 .....   |                         |                 |            | 288 00                  |            |
|        | “ school fund 1860 .....   |                         | 29 16           |            |                         |            |
|        | “ coupons \$5,700 bond 6 mos. int. ....  |                         |                 | 171 00     |                         |            |
|        | “ town of Bristol.....   |                         |                 | 5 40       |                         |            |
| 185    | “ Willard Oliver's notes 1870.....   |                         |                 |            |                         | 4551 66    |
|        | (\$240 was paid out for pensions this year )<br>1871.  |                         |                 |            |                         |            |
| 191    | Amt. return bounty.....  |                         |                 |            | 237 53                  |            |
|        | “ Willard Oliver's notes 1871.....   |                         |                 |            |                         | 5664 47    |
|        | “ “ “ highway tax .....  |                         |                 |            |                         | 126 35     |
|        | “ return bounty .....  |                         |                 |            | 18 87                   |            |
|        | “ use of Town House.....   |                         |                 | 4 00       |                         |            |
|        | (\$192 was paid out for pensions this year.)<br>The school fund from the State, paid to<br>the town this year, March 28, 1871, amount<br>\$31.88 is not credited on the Treas. book<br>1872. |                         |                 |            |                         |            |
| 201    | Amt. returned pensions 1871.....   |                         |                 |            | 192 00                  |            |
|        | “ school fund 1871 .....   |                         | 35 49           |            |                         |            |
| 203    | “ “ “ 1872 .....   |                         | 146 50          |            |                         |            |
|        | “ Daniel Cox town notes 1872.....  |                         |                 |            |                         | 5642 60    |
|        | (\$192 was paid out for pensions this year.)<br>1873.  |                         |                 |            |                         |            |
| 215    | Amt. school fund and mill tax.....   |                         | 431 04          |            |                         |            |
|        | “ “ “ (should be \$297 61.....   |                         | 297 01          |            |                         |            |
|        | “ State bounty 1872.....   |                         |                 |            | 192 00                  |            |
|        | “ notes of Daniel Cox, collector .....   |                         |                 |            |                         | 5626 52    |
|        | (\$192 was paid out for pensions this year.)   |                         |                 |            |                         |            |
|        | Amts. carried forward .....  |                         | \$1338 94       | \$16294 70 | \$1852 40               | \$63214 48 |

| Pages. |   | Rail Road<br>Dividends. | School<br>Fund. | Sundries.  | State Aid or<br>Bounty. | Taxes.     |
|--------|---|-------------------------|-----------------|------------|-------------------------|------------|
|        | Amts. brought forward.....<br>1874.   |                         | \$1338 94       | \$16294 70 | \$1852 40               | \$63214 48 |
| 229    | School Fund.....  |                         | 443 44          |            |                         |            |
|        | " ".....  |                         | 292 52          |            |                         |            |
|        | Cash of Selectmen.....  |                         |                 | 1999 17    |                         |            |
|        | " ".....  |                         |                 | 850 00     |                         |            |
|        | Daniel Cox, notes, 1874.....  |                         |                 |            |                         | 6225 08    |
|        | From State Bounty, 1874.....<br>(\$192 was paid out for pensions this year.)<br>1875.   |                         |                 |            | 192 00                  |            |
| 243    | Town of Newcastle.....  |                         |                 | 25 68      |                         |            |
|        | Cash of Selectmen, bal.....   |                         |                 | 200 00     |                         |            |
| 249    | " " " \$445, \$400, \$600, \$3300,<br>W. W. H. Smithwick.....   |                         |                 | 4745 00    |                         |            |
|        | Cash of Selectmen, S. Lane.....   |                         |                 | 200 00     |                         |            |
|        | School Fund.....  |                         | 747 60          |            |                         |            |
|        | Thomas E. Gay, notes, 1875.....   |                         |                 |            |                         | 5235 33    |
|        | Return Bounty, 1875.....<br>(No pensions paid out.)<br>1876.  |                         |                 |            | 120 00                  |            |
| 257    | Cash of Daniel Cox, collector.....  |                         |                 |            |                         | 675 00     |
|        | " " " ".....  |                         |                 |            |                         | 145 34     |
|        | Sale of Chas. Huston's goods.....   |                         |                 | 27 00      |                         |            |
| 263    | School Fund.....  |                         | 717 09          |            |                         |            |
|        | Geo. G. Chapman, hospital.....  |                         |                 | 17 50      |                         |            |
|        | Thos. E. Gay, notes, 1876.....  |                         |                 |            |                         | 8414 06    |
|        | Cash from selectmen.....<br>(\$84 was paid out for pensions this year.)<br>1877.  |                         |                 | 200 00     |                         |            |
| 267    | Cash from sale of Town House.....   |                         |                 | 99 00      |                         |            |
| 269    | Thomas E. Gay, notes, 1877.....   |                         |                 |            |                         | 11789 64   |
| 273    | Dog Tax.....  |                         |                 |            |                         | 40 00      |
| 277    | School Fund.....  |                         | 667 80          |            |                         |            |
|        | State Bounty, 1877.....<br>There was omitted this year the sum of<br>\$417.67 paid to the town on account of<br>school fund, according to the statement<br>from the State Treasurer. It was receipt-<br>ed for by Wm. K. Hilton, Treasurer, Nov.<br>2, 1877.<br>(\$36 was paid out for pensions this year.) |                         |                 |            | 36 00                   |            |
|        | Amts. carried forward.....  |                         | \$4207 39       | \$24658 05 | \$2200 40               | \$95738 93 |

| Pages. |  | Rail Road<br>Divide mds. | School<br>Fund. | Sundries.  | State Aid or<br>County. | Taxes.      |
|--------|--|--------------------------|-----------------|------------|-------------------------|-------------|
|        | 1878.  |                          |                 |            |                         |             |
| 279    | Amts. brought forward.....   |                          | \$4207 39       | \$24658 05 | \$2200 40               | \$95738 93  |
|        | Cash from sale of bonds.....   |                          |                 | 1914 90    |                         |             |
| 293    | State Aid, Polly Jones \$36, and Almira<br>Reed \$36.....  |                          |                 |            | 72 00                   |             |
|        | School fund.....   |                          | 7 65            |            |                         |             |
| 295    | W. W. Keene notes.....   |                          |                 |            |                         | 10497 44    |
|        | Cash bal. of bonds.....<br>(No pensions paid out this year.)   |                          |                 | 41 62      |                         |             |
|        | 1879.  |                          |                 |            |                         |             |
| 299    | Cash Henry Mellus, hospital.....   |                          |                 | 5 75       |                         |             |
|        | W. W. Keene notes 1879.....  |                          |                 |            |                         | 9143 12     |
|        | Cash sale of hearse.....   |                          |                 | 40 00      |                         |             |
|        | School fund.....   |                          | 595 95          |            |                         |             |
|        | Sale bridge plank.....<br>(\$144 was paid out for pensions this year.)   |                          |                 | 21 00      |                         |             |
|        | 1880.  |                          |                 |            |                         |             |
| 313    | Amt. Keene's notes.....  |                          |                 |            |                         | 9232 20     |
|        | State aid.....   |                          |                 |            | 72 00                   |             |
|        | Sale of.....   |                          |                 | 20 00      |                         |             |
|        | School fund.....<br>(\$4 was paid out for pensions this year.)   |                          | 567 15          |            |                         |             |
|        | 1881.  |                          |                 |            |                         |             |
| 325    | Town of Nobleboro, Stetson.....  |                          |                 | 36 14      |                         |             |
|        | " " Bremen, ".....   |                          |                 | 18 72      |                         |             |
|        | School fund.....   |                          | 567 74          |            |                         |             |
|        | Huston and Gamage.....   |                          |                 | 38 40      |                         |             |
|        | W. W. Keene's notes.....   |                          |                 |            |                         | 8312 24     |
|        | Ford B. Curtis &c.....   |                          |                 | 91 50      |                         |             |
|        | The Knox & Lincoln R. R. Co. began to<br>pay to the town this year a proportion<br>of its surplus earnings, and during this<br>municipal year paid to this town \$2731.83<br>which is not entered upon the Treasurer's<br>books. Auditor's certificate is signed by<br>signed by James Stetson.<br>(\$36 was paid out for pensions this year.) |                          |                 |            |                         |             |
|        | 1882.  |                          |                 |            |                         |             |
| 333    | School Fund.....   |                          | 579 85          |            |                         |             |
|        | License of billiard hall.....  |                          |                 | 10 00      |                         |             |
|        | F. S. Knowlton's notes.....  |                          |                 |            |                         | 8803 12     |
|        | Amts. carried forward.....   |                          | \$6525 73       | \$26896 08 | \$2344 40               | \$141727 50 |

I now come to a credit of \$4138.53, said to be dividends received from Knox & Lincoln R. R. I was unable to get any light upon this item of \$4138 53 from either the Treasurer, Mr. James Stetson, who was the first Selectman of that year, 1882, and audited the account, or from Mr. David W. Chapman whose especial attention was called to the item when he was present upon invitation of the Committee, Sept. 20, 1889. It was not an amount which could be made to equal any number of the sums paid to the town by the railroad. Having before me a statement from the books of the Treasurer of the Knox & Lincoln R. R. Co., giving the amounts paid to the town with the dates of payment, I found it impossible to account for this sum by the payments of the Railroad Company.

I was under the necessity of thinking that the sum could not be accounted for, and of applying the amount as follows, viz:

|   |           |
|---|-----------|
| Amount paid by Railroad Company during the municipal years of 1881 and 1882, as shown by Treasurer of railroad..... | \$5326 84 |
| Amount found credited upon the book of the town Treasurer.....  | 4138 53   |

Leaving a shtorage of,..... \$1198 31

But I finally got from Mr. D. W. Chapman a statement of account covering certain transactions which passed through the New Castle National Bank, and this gave me the desired light and enabled me to make the explanation which is herewith submitted, and by which it seems that the bank owes the town 70 cents with interest from Nov. 17, 1882.

| Pages |  | Rail Road<br>Dividends. | School<br>Fund | Sundries.  | State Aid or<br>Bounty | Taxes.      |
|-------|--|-------------------------|----------------|------------|------------------------|-------------|
|       | 1882.  |                         |                |            |                        |             |
| 333   | Amts. brought forward .....  |                         | \$6525 73      | \$26896 08 | \$2344 40              | \$141727 05 |
|       | Dividends received from K. & L. R.<br>R. .... \$4138 53  |                         |                |            |                        |             |
|       | It has been ascertained that this sum was<br>obtained from a statement of D. W.<br>Chapman's and comprises the following<br>items, viz : |                         |                |            |                        |             |
|       | Nov. 1, '81, Bal. of former acct... \$784 37   |                         |                | 784 37     |                        |             |
|       | Jan. 5, '82, R. R. Div. ... \$285 45   |                         |                |            |                        |             |
|       | Mch. 3, " " " " ... 471 82   |                         |                |            |                        |             |
|       | June 27, " " " " ... 471 82  |                         |                |            |                        |             |
|       | June 30, " Ck from Bath<br>1st Nat'l bank..... 2 58  |                         |                | 2 58       |                        |             |
|       | Oct. 7, '82, R. R. Div.... 471 82  |                         |                |            |                        |             |
|       | " 7, " " " " ... 235 91  |                         |                |            |                        |             |
|       | *Nov. 17, " " " " ... 471 12   |                         |                |            |                        |             |
|       | Dec. 26, " " " " ... 471 82  |                         |                |            |                        |             |
|       | Feb. 9, '83, " " " " ... 471 82  |                         |                |            |                        |             |
|       | 3351 58  | \$3351 58               |                |            |                        |             |
|       | \$4138 53  |                         |                |            |                        |             |
|       | \$116 was paid out for pensions this year  |                         |                |            |                        |             |
|       | Amts. carried forward.....   | \$3351 58               | \$6525 73      | \$27683 03 | \$2344 40              | \$141727 05 |

\*The item Nov. 17, '82 is 70 cents less than the correct amount. Coupons and bonds with some other items are charged against this, amounting to \$4075.22 in accordance with statement referred to, leaving a balance of \$63.31 in favor of the town, which should have been 70 cents more on account of error in crediting the Nov. 17, '82 dividend which balance is said to have been paid in cash. The amount of the payments made to the town by the Railroad Co. during the municipal year was..... \$2595 01  
to which if added the sum of..... 2731 83

paid by the railroad last year makes..... \$5326 84  
as the amount paid to the town during the two years.



| Pages. |  | Rail Road<br>Dividends. | School<br>Fund. | Sundries.  | State Aid or<br>Bounty. | Taxes.      |
|--------|--|-------------------------|-----------------|------------|-------------------------|-------------|
|        | 1885.  |                         |                 |            |                         |             |
| 369    | Amts. brought forward.....   | \$7833 87               | \$8323 39       | \$27836 53 | \$2496 40               | \$168096 79 |
|        | School fund due from the state 1885.....                             |                         | 513 15          |            |                         |             |
|        | " " " " 1885.....  |                         | 155 28          |            |                         |             |
|        | \$36 was paid out for pensions this year.<br>D. W. Chapman, Auditor. |                         |                 |            |                         |             |
|        | 1886.  |                         |                 |            |                         |             |
| 371    | K. & L. Rail Road.....   | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | School fund and mill tax 1886.....                                   |                         | 521 19          |            |                         |             |
|        | Telegraph tax.....   |                         | 179 44          |            |                         |             |
|        | Samuel Lane's notes 1886.....  |                         |                 |            |                         | 8568 92     |
|        | \$54 was paid out for pensions this year<br>1887.                    |                         |                 |            |                         |             |
| 379    | State of Maine coupons from 1884.....                                |                         |                 | 15 00      |                         |             |
|        | K. & L. R. R.....  | 235 91                  |                 |            |                         |             |
|        | Samuel Lane coll. notes.....   |                         |                 |            |                         | 8350 84     |
|        | K. & L. R. R.....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | " " " " .....  | 235 91                  |                 |            |                         |             |
|        | Disct on \$500 bond.....   |                         |                 | 20 00      |                         |             |
|        | Cash from estate Louisa Brown .....                                  |                         |                 | 115 81     |                         |             |
| 385    | School fund 1887, mill tax.....                                      |                         | 536 91          |            |                         |             |
|        | " " " R. R. tax.....   |                         | 15 29           |            |                         |             |
|        | (No pensions paid out this year.)<br>1888.                           |                         |                 |            |                         |             |
| 387    | Amts. from Joseph W. Castner, Coll.....                              |                         |                 |            |                         | 6075 00     |
|        | " " K. & L. R. R.....  | 2359 20                 |                 |            |                         |             |
|        | 1-2 proceeds from sale of iron from bridge..                         |                         |                 | 4 17       |                         |             |
|        | Amts. carried forward.....   | 13967 63                | 10244 65        | 27991 51   | 2496 40                 | 191091 55   |

| Pages. |  | Rail Road<br>Dividends. | School<br>Fund | Sundries.  | State Aid or<br>Bounty | Taxes.      |
|--------|--|-------------------------|----------------|------------|------------------------|-------------|
|        | 1888.  |                         |                |            |                        |             |
| 387    | Amts. brought forward .....  | \$13967 63              | \$10244 65     | \$27991 51 | \$2490 40              | \$191091 55 |
|        | Tax brought forward.....   |                         |                | 57 97      |                        |             |
|        | Fine for bridge trot.....  |                         |                | 3 00       |                        |             |
|        | School fund.....   |                         | 15 22          |            |                        |             |
| 395    | " " 1888.....  |                         | 501 11         |            |                        |             |
| 397    | From Joseph W. Castner coll.....   |                         |                |            |                        | 758 58      |
|        | State aid, Elizabeth C. Conley .....   |                         |                |            | 72 00                  |             |
|        | " " Harrison C. Plummer.....   |                         |                |            | 72 00                  |             |
|        | (\$144 was paid this year for pensions.)   |                         |                |            |                        |             |
|        |  | 13967 63                | 10760 98       | 28052 48   | 2640 40                | 191850 13   |
|        | In 1858, \$60 from town of Bremen was put<br>into school fund in this statement by<br>mistake. |                         |                |            |                        |             |
|        | Deduct this from school fund.....  |                         | 60 00          |            |                        |             |
|        | And add to sundries.....   |                         |                | 60 00      |                        |             |
|        |  | 13967 63                | 10700 98       | 28112 48   | 2640 40                | 191850 13   |
|        |  |                         |                |            |                        | 2640 40     |
|        |  |                         |                |            |                        | 28112 48    |
|        |  |                         |                |            |                        | 10700 98    |
|        |  |                         |                |            |                        | 13967 63    |
|        |  |                         |                |            |                        | \$247271 62 |

School fund paid to the town per State Treasurer's account from July 17, 1867 to Jan. 7, 1889 is..... \$11151 13  
Amt. credited on Treasurer's book..... 10700 98

\$150 15

State aid or bounty paid out..... \$3008 00

Credited..... 2640 40

\$367 60

The state and county tax not being paid by the Treasurer, the amounts raised are not there

fore upon his book

The state taxes paid 1864 to 1888, both inclusive were..... \$80817 75

" county taxes paid 1864 to 1888, both inclusive were..... 20624 05

\$101441 80

If to the amount of dividends from rail road, credited on Treasurer's book,.... \$13967 63

the sum of those upon the account of D. W. Chapman, which were never entered upon the Treasurer's book, be added..... 1974 56

The total amount would agree with report of Treasurer of railroad..... \$15942 19

into 70c. the amount short on one of the checks in account D. W. Chapman

From the statement of credits upon the Treasurer's book and other data the following exhibits may be made:

Received, from town taxes..... \$191850 13

" " by Collectors and used to pay state taxes..... 80817 75

" " " " " county taxes..... 20624 05

This makes a total sum of..... 293291 93

raised by taxation during the years 1864 to 1888 both inclusive.

I would like to be able to show how much money the town has borrowed during these years, but as you can readily see, from the manner in which the transactions have been conducted, it is almost, if not quite impossible for this to be exhibited. The Treasurer's book shows cash received from sundry sources \$28,112.48 this is only a part of the amount actually received by the town in money borrowed, for in this sum of \$28,112.48 there is included the \$6750 received from the state on account of municipal war debt.

Statement of Irregularities found by the Examination of the Treasurer's Book  
and the Town Order Book showing amounts due to the Town and  
amounts due W. K. Hilton.

Due the  
Town.

|  |           |
|--|-----------|
| May 19, 1838, order 31 was issued to Clara S. Haines for money loaned to the town..... | \$2400 00 |
| Nov. 24, 1874, order 112 was issued to same person for money loaned to the town .....  | 150 00    |

making the amount borrowed of this lady..... 2550 00

Interest has been paid on these sums of money, but in the meantime the orders have been renewed with other orders, viz: in 1878, May 19, orders were issued as follows:

|             |               |
|-------------|---------------|
| No. 29..... | \$1000        |
| 31.....     | 550           |
| 32.....     | 500           |
| 33.....     | 500           |
|             | ----- 2550 00 |

bearing 5 per cent per annum, interest.

May 13, 1881, order 20 was issued to pay 6 months interest on these four orders, \$63.75.

At that time order No. 33 was deposited in one of the banks and a memo. on order No. 29 states that, "Interest paid on the five hundred order in bank \$12.50," May 4, 1881.

Nov. 3, 1881, order 64 was issued to pay 6 months interest on the same four orders \$63.75 and order No. 33 was still in bank; a memo. again on order No. 29 says also interest on order in bank interest for six months to Nov. 4, 1881, twelve 50-100 (\$12.50).

March 8, 1883, order 132 was issued to pay 2 years and 4 months interest on town order No. 33 dated May 19, 1878 \$58.33.

This order was issued by James Stetson, Chairman of the Board of Selectmen for that year, and was \$25 in excess of the amount of interest due on order No. 33 at that time the interest upon which had been paid to Nov. 4, 1881, as appears by orders just referred to, viz: Nos. 20 and 64 of 1881. The two endorsements or memorandums upon order No. 29, stating that the interest was paid on the order No. 33 are in the handwriting of W. K. Hilton.

|                           |         |
|---------------------------|---------|
| Amount due the town ..... | \$25 00 |
|---------------------------|---------|

|   |       |
|---|-------|
| Interest from March 8, 1883 to March 1, 1889..... | 17 67 |
|---|-------|

42 67

In the year 1868 there is charged to the town amount of highway tax of E. Chapman \$277.07 why a highway tax should be charged to the town is not clear. I can offer no explanation of this charge. There was no order issued by the Selectmen. The payment is unsupported by a voucher and hence is irregular. Mr. Hilton the late Treasurer has been asked to explain this charge but has failed to do so.

Jan. 23, 1875, order No. 141 was issued to Laura A. Woodward to take up order No. 169-1873, this latter order was dated Dec 29, 1873 and was for \$200 to pay interest on town bonds issued in aid of K. & L. R. R. Co. order No. 141 was also for \$200.00

Feb. 22, 1875, about one month afterwards, order No. 161 was issued to Laura A. Woodward \$100.00 which reads, it being for "indor-ed on order No. 141, 1875 this order, in fact all three of these orders beginning with the first one given Dec. 29, 1873 were given by U. W. Woodward when the order for \$100 on account of order No. 141 was issued, the amount

Amount carried forward.....

-----  
\$42 67



Amts. brought forward.....  
 was endorsed upon the order No. 141 in the handwriting of U. W. Woodward.

Order No. 161 for \$100 is charged in the Treasurer's book, page 238, and order No. 141 for \$200 is charged also on page 252, making \$300 in all, charged to the town, in payment of \$200, borrowed of this lady. By endorsement upon the back of order No. 141, it would seem that the settlement with Mrs. Woodward concerning the balance due her upon that order was made Sept. 6, 1875, and interest is reckoned to be due her to the amount of \$4.25; showing the amount due her at that time to be \$104.25

Excess charged upon the Treasurer's book..... \$95 75  
 Interest from Sept. 6, 1875 to March 1, 1889..... 77 48

July 6, 1875, order No. 72 was issued to Ira Hunt \$2.00, for labor on highway in Dist. No. 6. Afterwards there seems to have been issued a duplicate of this order which reads, "labor on highway in Dist. No. 6. This order is made a duplicate for one of like amount and date, supposed to lost." These were both issued by U. W. Woodward. On page 244 of Treasurer's book in the year 1875, order No. 72 favor Ira Hunt is charged to the town amount \$2.00 On page 252, same year, order No. 12, favor Ira Hunt is charged to the town, amount \$2.00. This latter, probably the duplicate order, as the number on that order is indistinct and might easily be taken for 12. On page 266, in the year 1877, two orders, each numbered 72, favor Ira Hunt for \$2.00 each are charged to the town \$4.00

These are the same two orders original and duplicate charged to the town in the year 1875, hence the town has been charged with \$8.00 when it should have been charged with \$2.00; excess..... \$6 00

Interest on \$2.00 paid in excess 1875 from March 1, 1876 to March 1, 1889..... 1 56

Interest on \$4.00 paid in excess 1877 from March 1, 1878 to March 1, 1889..... 2 64

Oct. 21, 1872, order No. 138, favor Harrison Plummer was issued for labor on highway in Dist. 2, \$3.00

Afterwards a duplicate of this order was issued, both by U. W. Woodward. On page 220 in the Treasurer's book in the year 1873, the town is charged with order No. 138, Harrison Plummer, \$3.00. Again on page 254 in the Treasurer's book in the year 1875 the town is charged with order No. 138, Harrison Plummer... \$3 00

This latter is the duplicate order charged in excess to the town.

Interest from March 1, 1876 to March 1, 1889..... 2 34

Sept 14, 1877, order No. 178 was issued to Gardiner Chapman for part abatement of tax. The order was made out at first for \$28.45, and afterwards changed to \$20.45, but the writing of the amount in the body of the order was left unchanged. The town order book has it \$20.45, and presumably that was the amount paid. On the Treasurer's book, page 268, in the year 1877 it is charged \$28.45

Amounts carried forward.....

Due th  
 Town  
 \$12

173

10

5

\$231

|   | Due W. K.<br>Hilton. | Due the<br>Town. |
|---|----------------------|------------------|
| Amount brought forward.....   |                      | \$231 44         |
| Interest charged to the town.....   | 88 00                |                  |
| Interest March 1, 1878 to March 1, 1889.....  | 5 28                 | 13 28            |
| June 21, 1876, order No. 39 Samuel F. Huston was issued for \$12.00<br>Interest on order 21, 1872 to May 3, 1876. This order is charged on the<br>Treasurer's book in the year 1876 page 256 as 12 cents; difference due<br>W. K. Hilton.....   | \$11 88              |                  |
| Interest March 1, 1877 to March 1, 1889.....  | 8 55                 | \$20 43          |
| In the year 1866 page 256 on the Treasurer's book the town is charged<br>with a payment<br>to Mrs. Hatch order.....   | \$75 00              |                  |
| The entry is in lead pencil but the figures \$75.00 have been<br>crossed over. No such order was issued and the payment is<br>not supported by any voucher.   |                      |                  |
| The orders held by Mrs. Hatch have been charged in full<br>upon the Treasurer's book, viz: on page 268, \$129.37 and on<br>page 278, \$147.11.  |                      |                  |
| Interest March 1, 1877 to March 1, 1889.....  | 54 00                | 129 00           |
| March 18, 1868, order No. 126 favor Mrs. Catland \$45.00 was issued.<br>On page 156 of the Treasurer's book in the 1867, the town is charged<br>with this order \$45.00 On page 160 of the Treasurer's book in the<br>year 1868, the town is charged with order No. 126 Esther<br>Catland.....  | \$39 50              |                  |
| By examination of the town order book, there is evidence<br>that order No. 126 March 18, 1868 was made for \$39.50 and<br>thereafter charged to \$45.00. There was no voucher for the<br>payment of \$39.50 and it is a charge to the town in excess.   |                      |                  |
| Interest from March 1, 1869 to March 1, 1889.....   | 47 50                | 87 00            |
| Aug. 24, 1874, order No. 66 was issued to Wm. Hackelton to take up<br>order No. 5, 1870 and interest on same \$635.94 accepted by the Treasurer<br>Wm. K. Hilton same date.   |                      |                  |
| Sept. 22, 1874, order 74 was issued to John Rafter for money loaned<br>to the town, interest semi-annually \$500.00. Both of these orders are<br>signed by U. W. Woodward, J. F. Hilton, selectmen.   |                      |                  |
| Sept. 24, 1874, the following endorsement appears upon the back of<br>the order issued to Wm. Hackelton. Received on the within Sept.<br>4th, 1874, five hundred dollars (\$500) which Wm. K. Hilton admits to<br>have been written by him.   |                      |                  |
| On page 262 of the Treasurer's book in the year 1876-77, order No. 66,<br>Wm. Hackelton is charged \$635.94, interest on above \$22.65. On the<br>back of the order is written in lead pencil \$158.59 due.   |                      |                  |
| No credit appears upon the Treasurer's book of the \$500 received<br>from John Rafter. Mr. Woodward upon being shown the two orders<br>states over his signature that he has no doubt the money borrowed<br>from John Rafter was the \$500 endorsed upon the order of Wm.<br>Hackelton, hence the charge in the Treasurer's book should have been<br>\$135.94 and the interest; excess, due town..... | \$500 00             |                  |
| Interest March 1, 1877 to March 1, 1889.....  | 360 00               | 860 00           |
|   | 20 43                | 1320 72          |
|   |                      | 20 43            |
| Set amount due the town.....  |                      | \$1300 29        |
| Interest made up to March 1, 1889.....  |                      |                  |

Statement of Amounts due the Town on Account of School Funds  
from the State, which have not been Entered Upon  
the Treasurer's Book.

|      |  |         |              |
|------|--|---------|--------------|
| 1871 | March 28, 1871, amount paid to the town by the State Treasurer on account school fund..... | \$31 88 |              |
|      | Interest from that time to March 1, 1889.....  | 32 84   | \$64         |
| 1873 | Amount credited \$297.01, should be \$297.61, difference .....                             | 60      |              |
|      | Interest from March 1, 1874 to March 1, 1889, 15 yrs.....                                  | 54      | 1            |
| 1877 | Nov. 2, 1877, amount paid to the town by the State Treasurer on acct. school fund .....    | 417 67  |              |
|      | Interest from that date to March 1, 1889.....  | 284 02  | 701          |
|      | <b>Total amount due the town.....</b>  |         | <b>\$767</b> |
|      | Interest made up to March 1, 1889  |         |              |

Statement showing the balance of Interest due to the Town on account of the Excess  
of Pensions Charged more than Credited by the Treasurer, and the Total Amount  
Due Town including Principal.

| Yrs. |   | Int. due W.<br>K. Hilton | Int. due<br>the town |
|------|---|--------------------------|----------------------|
| 1866 | \$288 was paid out for pensions, none credited,<br>Interest due the town, March 1, 1867 to March 1, 1889, say 22<br>years.....                        |                          | \$380 00             |
| 1867 | \$396 was paid out for pensions, \$288 credited, difference \$108.<br>Interest due the town March 1, 1868 to March 1, 1889, say 21<br>years.....      |                          | 136 00               |
| 1868 | \$264 was paid out for pensions, none credited.<br>Interest due the town, March 1, 1869 to March 1, 1889<br>say 20 years.....                         |                          | 316 80               |
| 1869 | \$312 was paid for pensions, \$636 credited, difference \$324.<br>Interest due W. K. Hilton, March 1, 1870 to March 1, 1889,<br>say 19 years.....     | \$369 35                 |                      |
| 1870 | \$240 was paid out for pensions, \$288 credited, difference \$48.<br>Interest due W. K. Hilton, March 1, 1871, to March 1, 1889,<br>say 18 years..... | 51 84                    |                      |
| 1871 | \$192 was paid out for pensions, \$256.40, difference \$64.40.<br>Interest due W. K. Hilton, March 1, 1872 to March 1, 1889,<br>say 17 years.....     | 65 69                    |                      |
| 1872 | \$192 was paid out for pensions, \$192 credited.  |                          |                      |
| 1873 | 192 " " " " " 192 "   |                          |                      |
| 1874 | 192 " " " " " 192 "   |                          |                      |
|      | Amounts carried forward.....  | \$486 89                 | \$833 00             |

|   | Int. due W.<br>K. Hilton | Int. due<br>the town |
|---|--------------------------|----------------------|
| Amounts brought forward .....   | \$486 89                 | \$833 04             |
| 5 Nothing paid out for pensions \$120 credited.   |                          |                      |
| Interest due W. K. Hilton, March 1, 1876 to March 1, 1889,<br>say 13 years.....                   | 93 60                    |                      |
| 6 \$84 was paid out for pensions, nothing credited.   |                          |                      |
| Interest due the town, March 1, 1877 to March 1, 1889,<br>say 12 years.....                       |                          | 60 48                |
| 7 \$35 was paid out for pensions, \$36 credited.  |                          |                      |
| 8 Nothing paid out for pensions, \$72 credited.   |                          |                      |
| Interest due W. K. Hilton, March 1, 1879 to March 1, 1889,<br>say 10 years.....                   | 43 20                    |                      |
| 9 \$144 was paid out for pensions, nothing credited.  |                          |                      |
| Interest due the town, March 1, 1880 to March 1, 1889,<br>say 9 years.....                        |                          | 77 76                |
| 10 \$54 was paid out for pensions, \$72 credited, difference \$18.                                |                          |                      |
| Interest due W. K. Hilton, March 1, 1881 to March 1, 1889,<br>say 8 years.....                    | 8 64                     |                      |
| 11 \$36 was paid out for pensions, nothing credited.  |                          |                      |
| Interest due the town, March 1, 1882 to March 1, 1889,<br>say 7 years.....                        |                          | 15 12                |
| 12 \$116 was paid out for pensions, nothing credited.   |                          |                      |
| Interest due the town, March 1, 1883 to March 1, 1889,<br>say 6 years.....                        |                          | 41 76                |
| 13 \$36 was paid out for pensions, \$152 credited, difference \$116.                              |                          |                      |
| Interest due W. K. Hilton, March 1, 1884 to March 1, 1889,<br>say 5 years.....                    | 34 80                    |                      |
| 14 No pensions paid out, none credited.   |                          |                      |
| 15 \$36 was paid out for pensions, nothing credited.  |                          |                      |
| Interest due the town, March 1, 1886 to March 1, 1889,<br>say 3 years.....                        |                          | 6 48                 |
| 16 \$54 was paid out for pensions, nothing credited.  |                          |                      |
| Interest due the town, March 1, 1887 to March 1, 1889,<br>say 2 years.....                        |                          | 6 48                 |
| 17 No pensions paid out, nothing credited.  |                          |                      |
| 18 \$144 was paid out for pensions, \$144 credited.   |                          |                      |
|   | <hr/> \$667 13           | <hr/> \$1041 12      |
| Deduct interest due W. K. Hilton.....   |                          | 667 13               |
| And there remains the balance due the town .....  |                          | <hr/> \$373 99       |
| To which add the difference between amounts charged to<br>the town and the amounts credited ..... |                          | 367 60               |
| And it makes the total amount due the town .....  |                          | <hr/> \$741 59       |
| Making up the interest to March 1, 1889.  |                          |                      |

## Statement of Clerical Errors on the Treasurer's Book from March 1864 to March 1889

| Yrs.                                     |   |        | Due the<br>Town. | Due W. K.<br>Hilton. |
|--|---|--------|------------------|----------------------|
| 1866                                     | The balance due the town was 40c. less than reported....  | \$0 40 |                  |                      |
|  | Interest March 1, 1867 to March 1, 1889, 22 yrs.....      | 53     |                  | \$0 00               |
| 1867                                     | The balance due the town was \$1.30 less than reported... | 1 30   |                  |                      |
|  | Interest March 1, 1868 to March 1, 1889, 21 yrs.....      | 1 64   |                  | 2 90                 |
| 1868                                     | The balance due the town was 64c. more than reported...   | 64     |                  |                      |
|  | Interest March 1, 1869 to March 1, 1889, 20 yrs.....      | 77     | \$1 41           |                      |
| 1871                                     | The balance due the town was 23c. more than reported..    | 23     |                  | 46                   |
|  | Interest March 1, 1872 to March 1, 1889, 17 yrs.....      | 23     |                  |                      |
| 1872                                     | The balance due the town was \$10 more than reported...   | 10 00  |                  |                      |
|  | Interest March 1, 1873 to March 1, 1889, 16 yrs.....      | 9 60   | 19 60            |                      |
| 1873                                     | The balance due the town was \$49.97 less than reported.. | 49 97  |                  |                      |
|  | Interest March 1, 1874 to March 1, 1889, 15 yrs.....      | 44 97  |                  | 94 94                |
| 1874                                     | The balance due the town was \$18 less than reported....  | 18 00  |                  |                      |
|  | Interest March 1, 1875 to March 1, 1889, 14 yrs.....      | 15 12  |                  | 33 12                |
| 1875                                     | The balance due the town was 70c. more than reported...   | 70     |                  |                      |
|  | Interest from March 1, 1876 to March 1, 1880, 13 yrs..... | 55     | 1 25             |                      |
| 1877                                     | The balance due the town was \$54 less than reported....  | 54 00  |                  |                      |
|  | Interest from March 1, 1878 to March 1, 1889, 11 yrs..... | 35 64  |                  | 89 64                |
| 1878                                     | The balance due the town was \$48 49 less than reported.. | 48 49  |                  |                      |
|  | Interest from March 1, 1879 to March 1, 1889, 10 yrs ...  | 29 09  |                  | 77 58                |
| 1879                                     | The balance due the town was \$58 76 less than reported.. | 58 76  |                  |                      |
|  | Interest from March 1, 1880 to March 1, 1889, 9 yrs.....  | 31 73  |                  | 90 49                |
| 1880                                     | The balance due the town was 32c. less than reported....  | 32     |                  |                      |
|  | Interest from March 1, 1881 to March 1, 1889, 8 yrs.....  | 15     |                  | 47                   |
| 1881                                     | The balance due the town was 74c. more than reported...   | 74     |                  |                      |
|  | Interest from March 1, 1882 to March 1, 1889, 7 yrs....   | 31     | 1 05             |                      |
| 1889                                     | The balance due the town was \$20.30 less than reported.. | 20 30  |                  |                      |
|  | Interest from March 1, 1887 to March 1, 1889, 2 yrs ..... | 2 44   |                  | 22 74                |
| 1889                                     | The balance due the town was \$30 more than reported.     |        | 30 00            |                      |
|  |   |        | 53 77            | 412 85               |
|  |   |        |                  | 53 77                |
| Showing net amount due W. K. Hilton..... |   |        |                  | \$359 08             |
| Interest made up to March 1, 1889.       |   |        |                  |                      |

## Statement of Amounts due to the Town of Damariscotta from Wm. K. Hilton its late Treasurer.

|  |           |
|--|-----------|
| From the statement of irregularities found by the examination of the Treasurer's book and the town order book..... | \$1300 29 |
| From the statement of amounts due the town on account of school fund, omitted to be credited.....                  | 767 55    |
| From statement regarding pensions .....  | 741 59    |
|  | 2809 43   |
| Less amount due Wm. K. Hilton on account of clerical errors in his book of account.....                            | 359 08    |
| Net amount due the town.....   | 2450 35   |
| Interest made up to March 1, 1889.   |           |

Respectfully submitted,

WM. FRANKLIN HALL, Auditor.