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THE
 FIFTH ANNUAL REPORT
 OF THE
 RECEIPTS AND EXPENDITURES
 OF THE
 CITY OF MANCHESTER,
 FOR THE
 FINANCIAL YEAR ENDING JAN. 31,
 1851,

TOGETHER WITH OTHER REPORTS, AND PAPERS RELATING TO
 THE AFFAIRS OF THE CITY.



MANCHESTER :
 FROM J. H. GOODALE'S POWER PRESS—2 UNION BUILDING.

.....
 1851.

NEW HAMPSHIRE
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1851

CITY OF MANCHESTER.

IN COMMON COUNCIL, JAN'Y 21, 1851

An Order Relating to Printing City Reports.

ORDERED, if the Board of Aldermen concur, That the Committee on Finance be instructed to procure the Printing of fourteen hundred copies of the Fifth Annual Report of the Receipts and Expenditures of the City of Manchester, and such other Reports as may be incorporated therewith, and cause the same to be distributed to the citizens.

In Common Council, Jan. 21, 1851.

Passed.

B. F. AYER, Clerk

In Board of Aldermen, Jan'y 21, 1851.

Read and passed in concurrence.

FREDERICK SMYTH, City Clerk

ACCOUNT

OF

JAMES M. BERRY, CITY TREASURER,

FROM

FEBRUARY 1, 1850, TO FEB. 1, 1851.

TREASURER'S ACCOUNT.

DR. *City of Manchester in Account with James M. Berry,*

To Principal paid on City Debt.	£19,860 00
“ Interest paid on Promissory Notes,	3,146 54
“ “ paid on City Stock,	2,532 08
“ Paid for support of County Paupers,	1,375 01
“ “ for support of Paupers off the Farm,	511 44
“ “ for City Farm Expenses,	1,678 70
“ “ for Hall repairs and expenses,	1,698 96
“ “ for Fire Department,	2,728 51
“ “ for City Police,	2,063 18
“ “ for City Officers,	2,223 41
“ “ for Printing and Stationery,	382 23
“ “ for Incidental Expenses,	789 41
“ “ for Abatement of Taxes,	244 10
“ “ for Improvement of Commons,	210 72
“ “ for Improvement of “Valley,”	494 14
“ “ for Common Sewers,	614 59
“ “ for Militia,	414 50
“ “ for Schools in Dist. No. 1,	67 75
“ “ for do. in Dist. No. 2,	7,511 77
“ “ for do. in Dist. No. 3,	148 79
“ “ for do. in Dist. No. 4,	72 00
“ “ for do. in Dist. No. 5,	149 25
“ “ for do. in Dist. No. 6,	48 75
“ “ for do. in Dist. No. 7,	191 28
“ “ for do. in Dist. No. 8,	61 50
“ “ for do. in Dist. No. 9,	58 60
“ “ for School-house lots and repairs,	1,715 00
“ “ for Highways and Bridges in Dist. No. 1, ..	265 48
“ “ for do. in Dist. No. 2, ..	2,363 48
“ “ for do. in Dist. No. 3, ..	303 89
“ “ for do. in Dist. No. 4, ..	196 93
“ “ for do. in Dist. No. 5, ..	274 50
“ “ for do. in Dist. No. 6, ..	243 07
“ “ for do. in Dist. No. 7, ..	472 46
“ “ for do. in Dist. No. 8, ..	237 35
“ “ for do. in Dist. No. 9, ..	264 51
“ “ for New Highways,	4,812 03
Out-standing bills, Feb. 1, 1850,	2,501 36
	£62,927 33
City Stock on hand Feb. 1, 1850,	24,000 00
Cash in Treasury,	3,170 71
	<u>£90,098 04</u>

TREASURER'S ACCOUNT.

City Treasurer, from Feb. 1, 1850 to Feb. 1, 1851, Cr.

By City Stock on hand Feb. 1, 1850,	\$40,500 00
" Cash, balance in Treasury Feb. 1, 1850,	6,512 76
" " Received of N. Hunt on loan,	600 00
" " do. for Taxes, 1848,	369 15
" " do. do. 1849,	5,191 56
" " do. do. 1850,	28,031 65
" " do. for rent of City Hall and Stores, ...	2,287 50
" " do. for Produce from City Farm,	829 74
" " do. for license to enter Common Sewers,	132 50
" " of other Towns for support of Paupers,	319 24
" " of County " "	1,714 89
" " of W. L. Lane, Police Court,	18 21
" " for Rent of Engine House,	41 25
" " from Committee on " Valley,"	215 05
" " of J. G. Cilley,	72 70
" " of J. S. Kidder & Co. for license,	163 89
" " for Circus licenses,	120 00
" " of State for Literary Fund,	279 92
" " of State for Railroad Tax,	2,032 69
" " for Grass on Commons,	54 00
" " of John S. Elliot,	67 00
" " for Slate from City Hall,	33 88
" " from Samuel Gamble,	23 00
" " for damage to Lobby by prisoner,	2 00
" " for sale of iron kettle,	2 00
" Outstanding bills remaining unpaid Feb. 1, 1851,	483 46

\$90,098 04

Feb. 1, 1851, By City Stock unsold,	\$24,000 00
" " " Balance, Cash in Treasury,	3,170 71

JAMES M. BERRY, *Treasurer.*

MANCHESTER, *February 1, 1851.*

CITY OF MANCHESTER, Feb'y 1st, 1851.

The undersigned, Committee on Finance for the City of Manchester for the year 1850-51, in pursuance of the 12th, 13th and 14th sections of Ordinance No. 2 of the City of Manchester, certify that we have examined and audited the foregoing account of JAMES M. BERRY, City Treasurer, and find the same correct, and all payments and expenditures therein named sustained by proper vouchers.

We find that there has been received into the Treasury by JAMES M. BERRY, City Treasurer, from Feb'y 1st, 1850, to Feb'y 1st, 1851, (exclusive of twenty-four thousand dollars City Stock now remaining unsold,) the sum of sixty-five thousand six hundred fourteen dollars and fifty-eight cents (\$65,614 58), including the sum of six thousand five hundred twelve dollars and seventy-six cents (\$6,512 76) balance in the Treasury Feb'y 1st, 1850, and that there has been actually paid from the Treasury the sum of sixty-two thousand four hundred forty-three dollars eighty-seven cents (\$62,443 87), leaving in the Treasury Feb'y 1st, 1851, a balance of three thousand one hundred seventy dollars and seventy-one cents (\$3,170 71).

We also find bills amounting to four hundred eighty-three dollars and forty-six cents (\$483 46) outstanding, which have been ordered to be paid, which if paid would leave in the Treasury the sum of two thousand six hundred and eighty-seven dollars and twenty-five cents (\$2,687 25).

JOHN H. GOODALE,	} Committee on Finance.
MOSES FELLOWS,	
I. C. FLANDERS,	
R. D. MOOERS,	
D. C. BATCHELDER.	

In Common Council, February 18, 1851.

Read and accepted. Sent up.

B. F. AYER, Clerk Common Council.

In Board of Aldermen, February 18, 1851.

Read and accepted in concurrence.

FREDERICK SMYTH, City Clerk.

SYNOPSIS
 OF THE
 FINANCE COMMITTEE'S REPORT,
 FOR THE FINANCIAL YEAR
 ENDING JANUARY 31, 1851.

TO THE CITY COUNCIL:

In conformity with the requirements of City Ordinance No. 2, the Joint-Standing Committee on Finance have the honor to submit to the City Council the Fifth Annual Report of the Receipts and Expenditures of the City of Manchester, for the financial year ending February 1st, 1851, with the details under the separate heads.

Annexed are also Schedules of the City Property, a statement of the City Debt, and the Debts due the City, together with other papers relating to the affairs of the City.

EXPENDITURES.

THE NET EXPENDITURES of the year, including the payments of the City Debt, have been as follows, chargeable to the respective Appropriations in the following proportions, viz:—

PAYMENT OF CITY DEBT,.....	\$19,860 00
PAYMENT OF INTEREST, on City Debt,	5,678 62
SCHOOLS,—District No. 1,.....	67 75
“ 2,.....	7,511 77
“ 3,.....	148 79
“ 4,.....	72 00
“ 5,.....	149 25
“ 6,.....	48 75
“ 7,.....	191 28
“ 8,.....	61 50
“ 9,.....	58 60

Amount carried forward,..... \$33,848 31

<i>Amount brought forward</i> ,	\$33,848 31
REPAIRS OF SHOOOL HOUSES, and School-House Lots, District No. 2, . . .	1,715 00
HIGHWAYS AND BRIDGES, District No. 1,	265 48
" 2,	2,363 48
" 3,	303 89
" 4,	196 93
" 5,	274 50
" 6,	243 07
" 7,	472 46
" 8,	237 35
" 9,	264 51
NEW HIGHWAYS,	4,812 03
COMMONS,	210 72
"VALLEY" CEMETERY,	494 14
COMMON SEWERS,	614 59
COUNTY PAUPERS, off the Farm,	1,375 01
PAUPERS OFF THE FARM, belonging to City and other towns,	511 44
CITY FARM and PAUPERS on the Farm, . . .	1,678 70
CITY HALL, and Repairs,	1,698 96
CITY POLICE,	2,063 18
CITY OFFICERS,	2,223 41
PRINTING AND STATIONERY,	382 23
FIRE DEPARTMENT,	2,728 54
ABATEMENT OF TAXES,	244 10
INCIDENTAL EXPENSES,	789 44
MILITIA,	414 50
OLD DRAFTS, being amounts drawn for, and charged last year, and previous years, but not called for till this year,	2,501 36
	<u>\$62,927 33</u>
<i>Deduct</i> , amounts not yet called for,	483 46
Total NET PAYMENTS through the Treasury,	<u>\$62,443 87</u>

The NET REVENUE of the year has been derived from the following sources, viz :

From R. Means for Taxes assessed in 1848,..	\$369 15
R. Means for Taxes assessed in 1849, ..	5,191 56
J. M. Rowell for Taxes assessed in 1850,	28,031 65
Loans on Promissory Note as per account of City Debt,.....	600 00
Loan on City Stock as per account of City Debt,.....	16,500 00
State Treasurer—Literary Fund,.....	279 92
State Treasurer—Railroad Tax 1850,..	2,032 69
County for support of paupers,.....	1,714 89
Town of Amherst for support of paupers,	28 95
“ “ Litchfield “	25 00
“ “ Hanover “	51 02
“ “ Corinth, “	7 43
“ “ Auburn “	25 29
“ “ Littleton “	60 10
“ “ Whitefield “	41 20
“ “ Antrim “	33 50
“ “ Strafford “	6 00
“ “ Plymouth “	40 75
June & Co. for License, Circus..	40 00
Spaulding & Rodgers for License, Circus,	80 00
J. S. Kidder & Co. for License,.....	163 89
W. L. Lane for Kettle, sold,.....	2 00
Moses Fellows for damage to Lobby by prisoner,.....	2 00
Samuel Gamble, expense H. Gamble case,	23 00
John C. Young for Slate from City Hall,	33 88
John S. Elliot for cash overpaid him on County Pauper account last year,....	67 00
J. G. Cilley for cash in his hands last year,	72 70
Committee on Commons for Grass sold,	54 00
Committee on “ Valley,” Lots sold,....	215 05
W. L. Lane for costs and fines from the Police Court,.....	18 21
<i>Amount carried forward,</i>	<u>\$55,810 83</u>

<i>Amount brought forward</i> ,.....	\$55,810 83
From F. Smyth for Licenses to sundry persons, to enter Drains into Sewers,.....	132 50
D. Rundlett for produce sold from City Farm,.....	829 74
Sundry persons for rent of City Hall Stores,	1,500 50
Sundry persons for rent of City Hall... Church & Clough for rent of Engine House on Merrimack St.....	*787 00
S. H. Price for rent of Engine House,..	35 00
	6 25
	<hr/>
Total Revenue,.....	\$59,101 82
Balance on hand at the commencement of the year, Feb. 1, 1850,.....	6,512 76
	<hr/>
Total Means,.....	\$65,614 58
<i>Deduct</i> , Total Payments through Treasury,	62,443 87
	<hr/>
Balance as per Treasurer's account,.....	\$3,170 71
	<hr/> <hr/>

* The City Hall having been occupied by Courts, and closed for repairs, about one third of the year, the receipts are consequently less than usual.

In addition to the foregoing, the Collector of Taxes for this year has collected of the Taxes assessed \$7,819 73, the amount of the City's proportion of the State and County Tax, and paid the same to the State and County Treasurers, which sum has not been through the City Treasury,—as the Laws of the State and the Collector's Warrant make it his duty to pay the same directly to said Treasurers.

State Tax,	\$2,857 20	
County Tax,	4,962 53	
		\$7,819 73

JOHN H. GOODALE,	} Committee on Finance.
MOSES FELLOWS,	
ISAAC C. FLANDERS,	
R. D. MOOERS,	
D. C. BATCHELDER,	

In Common Council, Feb. 18, 1851.
Read and accepted. Sent up for concurrence.
B. B. AYER, C. C. C.

In Board of Aldermen, Feb. 18, 1851.
Read and accepted in concurrence.
FREDERICK SMYTH, City Clerk.

APPROPRIATIONS AND EXPENDITURES.

The Appropriations made by the City Council for different purposes for the Financial year ending February 1st, 1851, with the unexpended Balances of the previous year, the transfers from one Appropriation to another, together with the Expenditures in detail under each Appropriation, and the unexpended Balances.

The amount of City Debt, Debts due the City, Schedules Real Estate and Personal Property, &c.

SCHOOLS.

School District No. 1.

Balance undrawn February 1st, 1850, . . .	\$9 63	
Appropriated for Schools, including proportion of State Literary Fund,	150 00	
		<hr/>
		159 63

EXPENDITURES.

Paid for INSTRUCTION—	
To Mary Jane Boynton,	59 50
Paid for WOOD and SAWING.	
To William Campbell, 2 3-4 Cords.	8 25
	<hr/>
	\$67 75
<hr/>	
Balance undrawn Feb. 1, 1851, \$91 88	

School District No. 2.

Balance undrawn Feb. 1, 1850,	\$2,487 88	
Appropriated for Schools for 1850, including proportion of State Literary Fund,.....	7,200 00	
	<hr/>	\$9687 88

EXPENDITURES.

Paid for INSTRUCTION and care of School Rooms—		
To Amos Hadley,.....	613 01	
Moses T. Brown,.....	413 65	
A. M. Caverly,.....	412 95	
C. C. Johnson,.....	264 75	
B. B. Shepard,.....	176 50	
E. C. Brooks,.....	116 00	
S. W. Bodwell,.....	181 00	
A. W. Brown,.....	182 00	
S. Stevens,.....	181 00	
S. E. Underwood,.....	101 00	
M. E. Nichols,.....	180 00	
C. A. Caverly,.....	132 00	
Marshall G. Kimball,.....	109 12	
A. C. Eastman,.....	135 50	
L. A. Brown,.....	181 00	
E. P. Straw,.....	127 25	
M. J. Mead,.....	116 25	
J. A. Hall,.....	182 00	
C. J. Straw,.....	132 00	
M. T. Woods,.....	91 00	
H. J. Bliss,.....	176 82	
A. A. Manahan,.....	205 25	
H. W. Patterson,.....	130 00	
M. J. Allison,.....	176 82	
H. G. Lane,.....	181 00	
C. S. Bartlett,.....	182 00	
Caroline Eaton,.....	144 94	
S. J. Tuck,.....	182 00	
Sarah A. Plumer,.....	20 00	
E. B. Stark,.....	49 00	
E. W. Jackson,.....	49 00	
Sarah Shepherd,.....	32 75	
A. W. Buntin,.....	87 00	
	<hr/>	

Amount carried forward,.... \$5,644 56

<i>Amount brought forward</i> ,....		\$5,644 56
To S. G. Gregg,	.....	90 50
L. G. Fuller,	.....	91 00
Julia Knowlton,	.....	60 50
H. M. Chase,	.....	92 00
S. A. Parker,	.....	45 50
S. P. Brooks,	.....	45 50
E. H. Allison,	.....	49 50
M. Stanton,	.....	90 28
		<hr/>
		\$6,209 34

Paid for WOOD and SAWING—

To Geo. W. Morrison, for 80 Cords		
Wood,	.....	300 00
Valentine Thompson, Sawing		
Wood,	.....	28 22
W. S. Dearborn,	do....	12 80
Levi Caswell,	do....	28 40
D. P. Perkins,	do....	20 60
D. P. Perkins, Piling Wood,..		3 50
		<hr/>
		393 52

Paid for BROOMS, BRUSHES and Furniture—

To Fisher & Fogg, for Broom and		
Brush,	.....	58
Cram & Fisher for Brooms and		
Brushes,	.....	2 42
Ayer & Fogg for Hooks and Tacks,		3 67
Hill, Berry & Co. for Brooms, Pails		
and Chalk,	.....	12 33
Porter & Searle for Brooms and		
Pails,	.....	11 96
Berry & Co. for Brooms, Brushes		
and Pails,	.....	6 37
M. J. & D. F. Straw for Brooms		
and Furniture,	.....	9 99
R. D. Tebbetts for Chair & Table,		2 67
Josiah Crosby for Chairs,	.....	73 00
J. S. Kidder Brooms, Mug and		
Window Shades,	.....	4 01
		<hr/>
<i>Amounts carried forward</i> ,....		\$127 00 \$6,602 86

Amounts brought forward, . . . \$127 00 \$6,602 86

Paid for FURNITURE—

To J. L. Kenniston for Clock,	10 00	
Concord Railroad, freight of Chairs.	1 25	
F. Wallace for painting Black Board,	5 00	
N. K. Russ, for Library Case,	10 00	
Hartshorn & Darling, for Stoves and repairing,	8 05	
G. A. Brown for Stoves & repairing,	40 70	
	<hr/>	202 00

Paid for REPAIRS—

To J. W. Saunders,	138 21	
John Huse,	4 51	
S. Fellows,	27 05	
S. M. Baker,	1 00	
John Twombly,	39 75	
John N. Brown,	14 53	
Amos Hadley,	4 15	
Walter Neal,	12 02	
Potter & Weeks,	1 45	
D. H. Tufts,	3 50	
J. L. Bradford,	287 05	
J. C. Davis,	2 50	
	<hr/>	535 72

Paid for KEYS and Repairing Locks—

To W. C. Hale,	4 66	
D. P. Hadley,	4 98	
Gilman B. Fogg,	37	
	<hr/>	\$10 01

Paid for WASHING and Cleaning Houses—

To S. Brown,	4 75	
C. E. Potter, for Cleaning and Repairs,	3 08	
Benj. Griffin,	1 25	
Josiah Crosby,	4 00	
D. P. Perkins,	4 62	
	<hr/>	\$17 70

Amount carried forward, \$7,368 29

<i>Amount brought forward</i> ,.....		\$7,368 26
PAID—		
To Treat Potter, for building fires,...	2 00	
Potter & Tompkins, for building fires,.....	2 00	
Hibbard Stevens, .. for Teaming Sand,.....	1 50	
Bennett & Harvey, do do,..	1 50	
Henry Kimball, for School Register,	10 00	
	————	\$17 00
Paid for BOOKS, for Children of Indigent Parents—		
To W. H. Fisk.....	8 26	
J. B. Johnson,.....	7 56	
	————	\$15 82
PAID—		
To D. P. Perkins (now in his hands,) by order of S. Committee,....	91 21	
S. Bunton, (now in his hands) by order of S. Committee,.....	19 45	
	————	\$110 66
		<u>\$7,511 77</u>
Balance undrawn Feb. 1st, 1851, 2,176 11.*		

School District No. 3.

Balance undrawn Feb. 1, 1850, (including \$13,95 for School Houses,)	83 99	
Appropriation for Schools for 1850, including proportion of State Literary Fund,.....	175 00	
	————	258 99

EXPENDITURES.

Paid George A. Crosby for INSTRUCTION,.....	71 50
Elizabeth B. Stark, do,..	60 00
	————
<i>Amount carried forward</i> ,....	\$131 50

*1,700 of this sum is now due Teachers, and will be ordered soon.

<i>Amount brought forward</i>	\$131 50	
Paid A. C. Wallace for Door and hang- ing,	3 96	
W. W. Baker for Repairs,	2 00	
“ “ Wood-sawing,	8 79	
Robert Baker for Building Fires and Sweeping,	2 00	
S. Bunton (now in his hands,)	54	
	<hr/>	\$148 79
Balance undrawn Feb. 1, 1851, \$110 20		<hr/> <hr/>

School District No. 4.

Balance undrawn for Schools Feb. 1, 1850,	6 03	
Appropriated for SCHOOLS for 1850, including proportion of State Lite- rary Fund,	175 00	
	<hr/>	\$181 03

EXPENDITURES.

Paid Sarah Ann Plummer for IN- STRUCTION,		\$72 00
Balance undrawn Feb. 1, 1851, \$109 03		<hr/> <hr/>

School District No. 5.

Balance undrawn for SCHOOLS Feb. 1, 1850,.....	89 07	
Appropriated for SCHOOLS for 1850, including proportion of State Literary Fund,.....	165 00	
	<u> </u>	<u>254 07</u>

EXPENDITURES.

Paid Joseph C. Dyer for INSTRUCTION,.....	86 25	
Elizabeth Gregg, do.,..	63 00	
	<u> </u>	<u>\$149 25</u>

Balance undrawn Feb. 1, 1851, \$104 82

School District No. 6.

Balance undrawn for School Houses Feb. 1, 1850,.....	8 44	
Appropriated for Schools for 1850, including proportion of State Literary Fund,.....	165 00	
	<u> </u>	<u>\$173 44</u>

EXPENDITURES.

Paid E. W. Jackson for INSTRUCTION,.....	38 50	
S. M. Baker for Repairs,.....	1 50	
A. J. and E. Webster for washing Curtains and House,	1 00	
J. M. Webster for Wood,.....	7 75	
	<u> </u>	<u>\$48 75</u>

Balance undrawn Feb. 1, 1851, \$124 69

School District No. 7.

Balance undrawn for SCHOOLS, Feb. 1, 1850,	119 49	
Appropriated for SCHOOLS for 1850, including proportion of State Litera- ry Fund,	190 00	
	<u> </u>	<u>\$309 49</u>

EXPENDITURES.

Paid J. Y. M'Question for INSTRU- TION,	110 50	
Martha D. Gregg, do.,	68 00	
Ayer & Fogg for Broom,	28	
Isaac Huse for 3 1-8 Cords Wood,	12 50	
	<u> </u>	<u>\$191 28</u>
Balance undrawn Feb. 1, 1851, \$118 21		

School District No. 8.

Balance undrawn for SCHOOLS Feb. 1, 1850,	1 65	
Appropriated for SCHOOLS for 1850, including proportion of State Litera- ry Fund,	135 00	
	<u> </u>	<u>\$136 65</u>

EXPENDITURES.

Paid Mary G. Grant for INSTRU- TION,	52 50	
Mary G. Grant for Cleaning School-Room,	1 00	
John H. Proctor for Wood and Sawing,	8 00	
	<u> </u>	<u>\$61 50</u>
Balance undrawn Feb. 1, 1851, \$75 15		

School District No. 9.

Balance undrawn for SCHOOLS Feb. 1, 1850,.....	1 76	
Appropriated for SCHOOLS for 1850, including proportion of State Literary Fund,.....	145 00	
	<hr/>	\$146 76
EXPENDITURES.		
Paid M. E. Ordway for INSTRUCTION,.....	49 00	
John G. Webster for 2 3-4 Cords Wood,.....	9 60	
	<hr/>	\$58 60
Balance undrawn Feb. 1, 1851, \$88 16		<hr/> <hr/>

New School Houses, Repairs of School Houses, and School House Lots in District No. 2.

Balance undrawn of the Appropriation for School Houses, Feb. 1st, 1850..	92 66	
Balance undrawn of the Appropriation for School House Lots, Feb. 1st 1850.....	4 50	
Appropriated and assessed by vote of District for New School Houses, Repairs of School Houses, and Lots for 1850,.....	5,000 00	
	<hr/>	\$5,097 16

EXPENDITURES—

*Paid by order of Committee chosen by District to expend said Appropriation.**

To S. P. Greeley,.....	400 00	
Brown, Ames & Caverly, rent of land on Park St.,.....	15 00	
Isaac C. Flanders,.....	1300 00	
	<hr/>	\$1,715 00

Balance undrawn Feb. 1, 1850, \$3,382 16.

*This Committee was subsequently instructed by vote of District not to build any New Houses this year.

NOTE.—The bills of expenditure of the amount drawn by this Committee are in their hands; we are therefore unable to give the items.

HIGHWAYS AND BRIDGES.

District No. 1.

Balance undrawn, Feb. 1, 1850,	\$19 79
Appropriated for 1850,	250 00
	\$269 79

EXPENDITURES.

Paid for LABOR—

To Peter Kimball, Surveyor,	\$133 37
George W. Cate,	2 50
John P. Rowell,	23 87
John Stark,	5 75
Reuben Kimball,	9 00
G. B. Emerson,	2 50
Amos Kimball,	10 12
D. B. Emerson,	9 50
James Stevens,	50
Moses Stevens,	4 50
J. C. Young,	1 50
J. E. Kimball,	5 62
Wm. Campbell,	4 25
T. Choat,	1 50
E. Curtis,	1 50
Frederick Kimball,	4 00
Nehemiah Preston,	11 25
Amos F. Morse,	4 50
John Campbell,	1 00
J. M. Rowell,	1 00
Robert Hall,	3 00
Samuel Hall,	2 00
George Gambell,	1 50
Samuel Simpson,	50
B. F. Stark,	3 50
Charles Johnson,	1 00
Thomas Hazzard,	75
Peter Kimball, for Tools and repairing,	2 50
George Clark, for Stone,	13 00
	\$265 48

Balance undrawn February 1, 1851, \$4 31.

District No. 2.

Balance undrawn Feb. 1, 1850,	\$373 15	
Appropriated for 1850,	2,000 00	
		<u>\$2,373 15</u>

EXPENDITURES.

Paid for LABOR—

To W. L. Lane, Surveyor,	\$195 13
E. Knowlton,	63 04
Wm. Eastman,	9 25
Lemuel Perkins,	126 50
Asa Crosby,	2 00
H. Dow, Jr.,	2 00
Andrew Bunton,	16 12
Samuel Dame,	30 50
Warren Green,	4 00
T. L. Southwick,	3 50
Harvey Ward,	14 75
Thomas Steel,	8 00
N. Green,	3 00
George Jenkins,	3 25
John Merrill,	2 00
P. Baxter,	4 00
J. E. Bennett,	1 00
Folsom & Hoyt,	22 50
C. F. Stanton,	34 00
Uriah H. Foss,	31 90
J. Ward,	53 25
E. H. Smith,	15 50
H. Dorr,	61 25
Daniel Ward,	1 50
Levi Wright,	14 75
J. Wells,	16 25
L. Caswell,	26 75
O. Jackson,	7 25
Job Poor,	3 00
E. W. Bartlett,	4 50
N. Corning,	66 00
S. F. Ring,	66 25
David Norton,	60
Asa Place,	367 25
<i>Amount carried forward</i> ,	\$1,280 54

Amount brought forward.....\$1,250 54

Paid for LABOR—

To Ira Drew,	4 00
P. White,	8 00
J. F. Ayer,	2 00
Noah Clark,	11 00
Bennett & Harvey,	21 75
B. F. Osgood,	2 00
John Morrison,	6 00
J. Norton,	3 00
J. Stevens,	4 75
Nathan Parker,	6 00
Berry & Co.,	52 75
J. A. & H. Stearns,	30 00
S. D. Sherburne,	12 50
George Hunt,	85 50
J. W. Ward,	60 75
J. Regan,	2 50
Gilbert & Shepherd,	15 50
James & Coffin,	9 00
C. P. Morgan,	5 00
William Buntin,	6 50
Lewis Bartlett,	2 00
James Richards,	2 50
D. Randlet,	12 00
N. Baker,	5 00
G. W. Wilson,	84
N. Chase,	17 00
Chas. Ball,	1 00
R. Morgan,	3 00
Wm. Mills,	3 00
Wm. G. Hoit,	12 00
David Durgin,	9 75
Warren Vincent,	1 00
Folsom & James,	22 75
W. L. Lane for Cash paid for Labor,	92 10

Paid for LUMBER AND CARPENTER WORK—

To S. W. Parsons,	50 43
S. Fellows,	13 31
J. D. Emerson,	37 40
W. P. Riddle, for Lumber,	53 93
Bunton & Dunlap, for Posts,	8 75
G. F. Judkins, for Plank,	27 07

Amount carried forward,.....\$2,003 87

<i>Amount brought forward</i> ,.....	\$2,003 87
Paid for BLACKSMITH WORK AND IRON—	
To J. B. McCrillis,.....	21 29
W. Adams,.....	6 83
Robt. Gilmore,.....	2 08
G. W. Brockway,.....	48
Fogg & Ayer, for Scraper and Hardware,..	17 48
Kidder & Co., for Lanterns, Oil, Shovel, Hoes and Nails,.....	7 81
Paid for STONE AND STONE WORK—	
To Hutchinson & Co,.....	103 53
George Clark, for Stone,.....	32 50
R. Wilson, for Stone Chips,.....	1 28
Amoskeag Manf'g Co., for Gravel,.....	134 05
George Porter,.....	32 28
	<u>\$2,363 48</u>
Balance undrawn Feb. 1, 1851, \$9 67.	

District No. 3.

Balance undrawn Feb. 1, 1850,.....	30 36
Appropriated for 1850,.....	275 00
	<u>\$305 36</u>

EXPENDITURES.

Paid for LABOR—	
To Nathaniel Baker, Surveyor,.....	37 37
Oliver Gould,.....	9 85
Peter Mitchell,.....	36 50
Addison Dale,.....	14 67
J. M. Batchelder,.....	11 75
W. W. Baker,.....	35 25
J. Haseltine,.....	8 50
G. Brown,.....	31 50
J. S. Haywood,.....	11 00
B. F. Mitchell,.....	14 17
James Smith,.....	2 50
<i>Amount carried forward</i> ,.....	\$213,06

<i>Amount brought forward</i> ,.....	\$213 06
Paid for LABOR—	
To K. Haseltine,.....	18 92
Benj. Mitchell,.....	8 75
— Alden,.....	8 25
E. C. Howlet,.....	7 00
James F. Smith,.....	5 00
Robert Baker,.....	8 75
John G. Eveleth,.....	5 42
Paid Benjamin Mitchell for GRAVEL LAND,.	26 50
W. W. Baker for POWDER and FUSE,.	87
N. Baker for Sharpening Tools,.....	1 37
	<u>\$303 89</u>
Balance undrawn Feb. 1, 1851, \$1 47	

District No. 4.

Balance undrawn Feb. 1, 1850,.....	57
Appropriated for 1850,.....	225 00
	<u>\$225 57</u>

EXPENDITURES.

Paid for LABOR—	
To John Crosby Surveyor,.....	43 12
Ira W. Moor,.....	13 50
R. P. Whittemore,.....	16 35
J. Whittemore,.....	10 25
Nathaniel Moore,.....	26 37
Alpheus Bodwell,.....	1 00
John Calef,	5 00
David Webster,.....	15 25
E. S. Emerson,.....	10 37
James Emerson,.....	3 25
F. Webster,.....	5 50
Jacob Brown,.....	16 00
E. Colley,.....	1 00
John P. Moor,.....	10 87
Israel Mullen,.....	2 00
Thomas Cheney,.....	1 00
Paid John P. Moor for 1460 feet TIMBER and PLANK,.....	14 60
Nathaniel Moor for TIMBER,.....	1 50
	<u>\$196 93</u>
Balance undrawn Feb. 1, 1851, \$28 64	

District No. 5.

Balance undrawn Feb. 1, 1850,.....	57 65
Appropriated for 1850,.....	275 00
	<u>\$332 65</u>

EXPENDITURES.

Paid for LABOR AND MATERIAL—	
To John Dickey 2d, Surveyor, for LABOR,....	28 25
David Dickey, for Labor, Stone and Powder,	34 53
Amos Weston, “	8 87
H. Weston, “	20 25
James Emerson, “	30 13
J. Merrill, “	3 50
B. Hill, “	5 00
R. Nutt, “	15 80
James Nutt, “	7 75
J. M. Young, “	6 25
John Young, “ and Stone,....	20 40
E. Harvey, “	19 35
G. Harvey, “	2 60
Jonas Harvey, Jr., “	9 00
Wm. Dickey, “	11 00
Samuel Boyce, “	2 00
Jas. M'Queston, “	1 75
Israel Merrill, “	22 25
Jonas Harvey 2d, and E. Harvey for LUM- BER,	21 32
Jonas Harvey 2d, for LABOR,.....	4 50
	<u>\$274 50</u>
Balance undrawn Feb. 1, 1851, \$58 15	

District No. 6.

Balance undrawn Feb. 1, 1850,.....	28	26
Appropriated for 1850,.....	225	25
	<hr/>	
		\$253 51
		<hr/> <hr/>

EXPENDITURES.

Paid for LABOR—

To Stephen M. Baker, Surveyor,.....	78	50
Amos Webster,.....	28	00
C. G. Morse,.....	3	00
D. H. Howe,.....	1	00
George Corning,.....	4	00
A. Brigham,.....	2	00
D. Dickey 3d,.....	7	75
J. P. Webster,.....	8	50
N. Johnson,.....	9	50
H. Corning,.....	5	67
Oliver Hunt,.....	24	00
Kimball Hall,.....	1	00
Thomas Mead,.....	2	00
Josiah Perry,.....	4	00
J. Corning,.....	7	50
J. M. Webster,.....	6	50
D. Dickey, Jr.,.....	17	50
A. C. Webster,.....	5	50
Moses Griffin,.....	3	00
L. Morse,.....	3	50
Samuel Gamble,.....	1	00
Israel Webster,.....	8	25
E. Webster,.....	4	00
William Brown,.....	5	00
S. M. Baker for STONE and LUMBER,..	2	40
	<hr/>	
		\$243 07
		<hr/> <hr/>

Balance undrawn Feb. 1, 1851, \$10 44

District No. 7.

Balance undrawn Feb. 1, 1850,.....	4 42	
Appropriated for 1850,	475 00	
		<u>479 42</u>

EXPENDITURES.

Paid for LABOR and MATERIAL—

To James Hall, 2d, Surveyor, for LABOR,	79 88	
Robert Stevens, “ “ 	53 58	
James Hall, “ “ and Stone	26 82	
J. B. Pierce, “ “ 	24 50	
R. Young, “ “ 	30 00	
A. J. Hall, “ “ 	16 00	
Wm. Young, “ “ 	8 00	
Peter Woodman, “ “ 	17 00	
Wm. Barnes, “ “ 	12 00	
C. A. Hall, “ “ 	51 06	
J. P. Young, “ “ 	8 50	
A. Gamble, “ “ 	33 50	
P. Farmer, “ “ 	3 50	
H. Quimby, “ “ 	11 50	
John Leavitt, “ “ 	39 00	
David Young, “ “ 	26 75	
Benj. Lane, “ “ 	6 04	
Charles Young, “ “ 	7 00	
Silas Russell, “ “ 	2 00	
Moses Stevens, “ “ 	8 50	
Cheney & Wilson, “ “ and		
STONE,.....	6 00	
Caleb Gage for Sharpening Picks,	1 33	
		<u>\$472 46</u>

Balance undrawn Feb. 1, 1851, \$6 96

District No. 8.

Balance undrawn Feb. 1, 1850,	65 44
Appropriated for 1850,	200 00
	<u>—————</u> \$265 44

EXPENDITURES.

Paid for LABOR and MATERIAL—

To John H. Proctor, Surveyor, for LABOR,...	47 00
Wm. Reed, “ “ ...	8 50
George Young, “ “ ...	6 50
John P. Adriaance, “ “ ...	
PICK and HANDLE,.....	1 35
O. H. Young, “ “ ...	50
R. H. Young, “ “ ...	14 50
John Proctor, “ “ ...	32 00
D. D. Daniels, “ “ ...	7 50
David Dickey, “ “ ...	5 50
N. Johnson, “ “ ...	9 00
O. M'Cade, “ “ ...	7 25
Wm. Bailey, “ “ ...	2 00
E. B. Goodrich, “ “ and	
SCRAPER,	6 25
Wm. Stevens, “ “ ...	8 00
Edward Proctor, “ “ ...	10 50
A. Stevens, “ “ ...	13 50
J. G. Litchfield, “ “ and	
LUMBER,.....	18 80
Wm. Brown, “ “ ...	4 00
H. Stevens, “ “ ...	5 25
P. Haselton, “ “ ...	4 00
Wm. Coult, “ “ ...	5 00
Joseph Brown, “ “ ...	8 50
E. P. Offut, “ “ ...	
POWDER and DRILLS,	1 00
C. Gage for Repairing Tools,	83
R. Gilman, do. do.,	62
D. D. M'Donald for LABOR,.....	4 50
R. Russell, do. do.,	5 00
	<u>—————</u> \$237 35

Balance undrawn Feb. 1, 1851, \$28 09

District No. 9.

Balance undrawn Feb. 1, 1850,	00 00
Appropriated for 1850,	275 00
	<u>—————</u> \$275 00

EXPENDITURES.

Paid for LABOR and MATERIAL—	
To John Huse, Surveyor, for LABOR AND MATERIAL, “ “	113 23
N. Corning, “ “	5 17
C. Haseltine, “ “	12 00
B. Corning, “ “	7 90
A. Corning, “ “	4 90
F. Page, “ “ and	
TIMBER,	14 91
H. Corning, “ “	2 00
Johnson Morse, “ “	23 62
W. Corning, “ “	3 40
James M'Question, “ “	20 75
J. Baker, “ “	11 50
C. H. Eastman, “ GRAVEL,	2 50
John Haseltine, “ LABOR,	9 38
Stephen Haseltine, “ “	6 00
J. Cross, “ “	3 00
L. Haseltine, “ “	3 00
J. G. Webster, “ “	17 00
John Dickey, “ “	1 00
W. L. Boyce, “ “	2 00
William Griffin, “ “	1 25
	<u>—————</u> \$264 51

Balance undrawn Feb. 1, 1851, \$10 49

NEW HIGHWAYS.

Balance undrawn, Feb. 1, 1850, . . . \$	20	42
Appropriated for 1850,	6,000	00
	6,020	42

EXPENDITURES.

Paid for LAND DAMAGES for Lowell Street—		
To Amoskeag Manf'g Co.,	\$	1 00
S. P. Greeley,		1 00
Wm. Boyd,		500 00
Samuel Andrews,		61 75
Parsons & Piper,		202 68
Heirs of John Hall,		1 00
Boyd and others,		101 29
Warren Pettengill,		51 84
Heirs of Elliott Seavey,		68 76
School District No. 2,		150 23
D. H. Pinkerton,		1 00
Joshua M. House,		347 00
W. S. Palmer,		5 00
Alfred Wallace,		33 33
Wilson and Weston,		1 00
Mary Eastman,		15 00
George Porter and others,		73 95
	1,615	83
Paid for LABOR on Lowell Street—		
To William Boyd,		2 25
T. L. Southwick,		2 00
	4	25
<i>Amount carried forward,</i>	\$1,620,	08

<i>Amount brought forward</i> ,.....		\$1,620 08
Paid for LABOR, Building Bald Hill Road—		
To F. H. Watson, Stephen Watson and Isaac Langley, as per con- tract,	2,428 45	
Noyes Farmer, as per contract,..	390 45	
Isaac C. Flanders for Surveying,.	6 00	
Amherst Kimball, do. do.,...	3 00	
W. L. Lane for services as Agent,	100 00	
	<hr/>	2,927 90
Paid for LABOR, on Walnut, Amherst and Bridge Sts.—		
To Levi Caswell,	7 00	
Samuel Dame,	1 00	
W. Vincent,.....	1 75	
H. Dorr,	4 00	
N. Corning,.....	9 12	
L. Perkins,.....	5 50	
U. H. Foss,.....	7 00	
Asa Place,	23 00	
Thomas Kain by W. L. Lane,...	7 50	
W. L. Lane,	16 00	
J. Ward,	8 00	
J. D. Emerson for Carpenter Work, Posts and Lumber for Amherst Street,	17 78	
E. Knowlton, for Labor,.....	2 51	
	<hr/>	110 16
Paid for LABOR and MATERIAL for Pine Street*—		
To Patrick McLaughlin for Grading,	35 00	
Amherst Kimball for Labor,.....	2 00	
Samuel P. Jackson for Lumber,..	76 02	
	<hr/>	113 02
Paid J. F. James for Surveying New Highways,		
S. D. Sherburne for Labor.....	1 25	
Amherst Kimball for Witness Fees and Serving Notices— Amoskeag Bridge Case,.....	3 50	
	<hr/>	40 87
		<hr/> <hr/>
		\$4,812 03
<hr/>		
Balance undrawn Feb. 1, 1851, \$1,208 39		

*The building of Pine Street is contracted for, but not yet completed. The expense will be about \$2,000.

COMMON SEWERS.

Balance undrawn Feb. 1, 1850, \$2,222 18

Deduct amounts transferred to the following named Appropriations of previous years to balance amounts then overdrawn, as follows—*viz*:

Printing and Stationery Feb. 1, 1849,	\$5	11
Printing and Stationery “ “ 1850,	76	30
City Barn “ “ “	911	48
City Hall “ “ 1849,	20	76
Granite Br’ge “ “ “	96	46
Engine Houses and W’d. Rooms “ “ “	67	05
Commons “ “ 1850,	75	40
Fire Dept. “ “ 1848,	113	71
Militia “ “ 1850,	39	88
	1,406	15
	816	03
Appropriated 1850,	500	00
	\$1,316	03

EXPENDITURES.

Paid for LABOR----

To Charles Clough, amount due Jesse
Anderson 1847; Suit, Clough
vs. Anderson, City Trustee,..... \$207 79

Warren L. Lane

	for Repairing Sewers,	20 00	
Jona. Ward,	“ “ “	3 00	
Geo. Hunt,	“ “ “	3 00	
N. Corning,	“ “ “	3 00	
U. H. Foss,	“ “ “	6 50	
L. Perkins,	“ “ “	5 50	
A. Place,	“ “ “	9 00	
A. L. Hutchinson & Co., for Stone and Labor on Merrimac St.,..		4 40	
		—	54 40

Webster and Kimball, amount due

Jesse Anderson, 1847; Suit,---

Webster & Kimball vs. J. An-

derson, City Trustee, 93 30.

Paid for SEWER on Laurel Street—

To W. L. Lane for Superintending, .	20 00	
do. Cash paid for Ex-		
cavating.	45 00	
John Twombly for Brick, Cement, Stone and Labor,	26 25	
Hutchinson & Co. for Stone and Labor,	18 50	
S. W. Parsons for Lumber and La- bor,	121 50	
J. Abbott & Co. for Cement,	6 00	
N. Chase for Grating,	9 20	
J. F. James for Surveying,	1 00	
	—	247 45
N. Chase, for Grating for Cess Pool, Manchester St.	5 15	
H. Dorr, for labor on do do	6 50	
	—	11 65
		<u>\$614 59</u>

Balance undrawn, Feb. 1, 1851, \$701 44.

COMMONS.

Appropriated 1850,	\$400 00	
Amount received for Grass sold,.....	54 00	
	54 00	\$454 00

EXPENDITURES.

Paid Bills for Trees, Labor, Grading and Materials, as per orders of Com- mittee on Commons. (<i>See their</i> <i>Report.</i>).....		210 72
		210 72
Balance undrawn Feb. 1, 1851, \$243 28		

“VALLEY” CEMETERY.

Balance undrawn Feb. 1, 1850,	344 51	
Appropriated for Houses and Repairs 1850,	500 00	
Received of sundry persons for Lots,	215 05	
	215 05	\$1,059 56

EXPENDITURES.

Paid Orders and Bills of Committee on the “Valley” for Hearse, Re- pairs and Improvements. (<i>See</i> <i>their Report.</i>)		494 14
		494 14
Balance undrawn Feb. 1, 1851, \$565 42.		

CITY HALL AND REPAIRS.

Appropriated April, 1850,	\$1,500 00	
Transferred from Incidental Expenses, as per Resolution of City Council,	200 00	\$1,700 00

EXPENDITURES.

Paid for REPAIRS—		
To J. D. Emerson, for Carpenter Work,	\$35	30
Stillman Fellows, " "	5	87
S. B. Merrill, " "	8	61
John H. Maynard, " "	10	32
J. C. Wadleigh, for Glazing,	3	66
John N. Brown, for Painting and Glazing, Hall & Horr, for Blinds, painting and hang- ing,	238	80
Hilas Dickey, for Whitewashing,	130	50
" " for Mason Work,	105	00
J. M. Stanton, for Iron Work on Bell, ...	2	85
Temple M'Question, Whitewashing Stores,	14	24
Geo. A. Brown, for Tinning Roof, Repair- ing Stoves and Pipe, and Materials. ...	12	00
Hartshorn & Darling, for Repairing Gut- ters and Conductors,	141	18
J. B. M'Crillis, for Iron Work,	25	20
Stark Mills, for Bell Tongue and Repairing Clock,	5	05
Asa S. Crosby, for Tarring Bell-Deck, ...	4	50
John Baker, for difference in Exchange of Bells and Rigging,	7	00
Temple M'Question, for Whitewashing En- try, ..	243	60
George Hunt, for Trucking Bell,	1	25
C. Railroad, for Freight on Bell,	3	33
	4	75
<i>Amount carried forward,</i>	<i>\$1,003</i>	<i>01</i>

<i>Amount brought forward</i> ,.....	\$1,003	01	
Paid for REPAIRS—			
To W. C. Hale, for Repairs, Locks and Keys, 1849-'50,	9	73	
D. P. Hadley, for Cleaning and Repairing Clock, 1849-'50,	16	50	
J. L. Kenniston, for Cleaning and Repairing Clock, 1849,	4	00	
G. B. Fogg, for Repairing Lamps, 1848, ..	1	00	
F. Smyth, for Cash paid for Cleaning Back Yard,	2	17	
			\$1,036 41
<hr/>			
Paid Charles Offutt for Lamp Shades, Globes and Glasses,	4	75	
Mooers & Tibbets, for Clock and Table, ..	10	00	
W. A. Putney, Merino for Curtain to Desk,	3	00	
S. L. Wilson for Binding for Tables,		60	
Rundlett & Co., for Carpet,	37	80	
J. M. Barnes, Lamp Shades, Glasses and Wicks—last year,	11	56	
Ayer & Fogg, Lead and Hardware,	10	62	
Cram & Fisher, for Broom—1849,		25	
“ “ “ Shovel—1850,		92	
Fisher & Fogg, for Brush,		50	
Eastman & Goodin, for Water,	9	00	
Dow & Hill, for Moving Sawdust for Oct. Term of Court,	3	80	
H. Foster, for Insurance,	75	00	
David Hill, “ “	75	00	
Geo. W. Adams, for 10 gals. Oil,	10	35	
“ “ “ 20 “ Fluid,	14	00	
“ “ “ Lamp Chimneys, Pot- ash and Brick Dust,	3	69	
J. S. Kidders & Co., 67 gals. Oil,	59	40	
“ “ “ 15 1-2 feet Wood,	7	75	
“ “ “ Lamp Shade,		50	
“ “ “ 10 lbs. Potash,	1	00	
“ “ “ 1 Lantern,		50	
“ “ “ 1 Basket,		62	
“ “ “ 5 gals. Tar for Belldeck	1	25	
Hill, Berry & Co., 20 gals. Oil,	21	19	
“ “ 20 “ Fluid,	13	35	
“ “ Wicking, Matches, Pitcher and Duster,	3	39	
Berry & Co., 51 gals. Fluid,	34	04	
“ “ 48 1-2 gals, Oil,	55	10	
			\$468 93
<i>Amounts carried forward</i> ,	\$468	93	\$1,036 41

<i>Amounts brought forward</i> ,	\$468 93	\$1,036 41
Paid Berry & Co., Lamps, Pail, Matches and Wicking,	2 49	
James M'Colly, for Services, Superintendent City Hall, from Jan'y. 1, 1851 to April 15, 1850,	56 31	
James M'Colley, for Sawing Wood,	11 07	
" " " Lamp Wick, Brushes and Chimney,	1 03	
F. Smyth, for 4 3-4 Cords Wood,	17 92	
" " Services, Superintendent of City Hall from April 15, 1850 to Oct. 15—6 months,	99 50	
F. Smyth, for 14 yds. Covering for Tables and Covering same,	5 30	
	<hr/>	662 55
		<u>\$1698 96</u>
Balance undrawn Feb. 1, 1851, \$1 04		

MILITIA.

Balance undrawn Feb. 1, 1850,	25 50	
Appropriated 1850,	400 00	
	<hr/>	\$425 50

EXPENDITURES.

Paid Stark Guards, for Rent of Armory,	50 00	
City Guards, " " "	125 00	
51 Soldiers, on Duty at Muster,	40 50	
City Guards, for 59 Soldiers returned according to Law,	177 00	
6 Soldiers returned according to Law—Field and Staff Officers,	18 00	
F. Smyth, for Horse, carriage and Expenses to Amherst, to pay Soldiers at Muster,	4 00	
	<hr/>	\$414 50

Balance undrawn Feb. 1, 1851, \$11 00

CITY POLICE.

Appropriated for 1850.,.....\$2,500 00

EXPENDITURES.

Paid NIGHT WATCH—			
To Nathaniel Baker 2d,.....	306 00		
Ebenezer Ross,.....	306 00		
Simon Aldrich,.....	366 00		
Geo W. Wilson,.....	67 88		
Micajah Ingham,.....	84 00		
	1,129 88		
Paid for COMPLAINTS, WARRANTS, Witness fees, attending Trials and com- mitting prisoners, and services as police :			
To Geo P. Prescott,.....	143 95		
Amherst Kimball,.....	104 23		
J. M. Rowell,.....	29 25		
E. Ross,.....	8 96		
Henry G. Lowell,.....	25 48		
I. E. Herrick,.....	1 00		
Robt. Means,.....	18 00		
	330 87		
Paid J. M. Rowell for 1 years' salary			
City Marshall,.....	62 50		
R. Means, do do.....	34 72		
Simon Aldrich, for services at Went- worth's Trial,.....	10 00		
Nathaniel Baker 2d, do do	12 00		
Amherst Kimball, for cash paid out for expenses and journey to Nashua, with boy,.....	2 00		
D. M. Robinson, for assistance rendered Police,.....	6 00		
W. W. Baker, do do.....	3 00		
	\$130 22		
<i>Amounts carried forward,.....</i>	<i>\$130 22</i>	<i>\$1,460 75</i>	

<i>Amount brought forward</i>	\$130 22	\$1,460 75
Paid David P. Perkins, for services Justice of Police Court,.....	67 25	
W. L. Lane, do do.....	44 00	
B. F. Ayer, as Counsel,.....	10 00	
Hartshorn & Darling, for Watering Pot and Match Safe, for Marshall's office,	54	
N. F. Merrill, for stationery,.....	7 64	
Charles Cheney, for wood,.....	10 81	
F. Smyth, do. do.	9 76	
P. Baxter, for sawing wood,.....	4 00	
Folsom & Hoyt, for Fluid and Lamp,.	12 82	
Cram & Fisher, for Oil,.....	25	
Dow & Hill, for filling beds for Lobby,.	1 63	
Hartshorn & Darling, for stove,.....	5 08	
J. D. Emerson for repairs on Police Court Room,.....	3 00	
Isaac Riddle, for rent City Marshall's office,.....	75 00	
	<hr/>	382 00
Paid for REPAIRS ON LOBBY—		
To J. D. Emerson, for carpenter work,....	22 00	
Ayer & Fogg, for Hard Ware,.....	3 57	
J. B. McCrillis, for Iron work,.....	3 35	
J. M. Stanton, do do	96 19	
A. L. Hutchinson & Co., for Stone Work,.....	95 32	
	<hr/>	220 43
		<hr/> <hr/> \$2,063 18
Balance undrawn February 1st, 1851, \$436 82.		

CITY OFFICERS.

Appropriated for 1850,.....\$2,500 00

EXPENDITURES.

Paid W. L. Lane, Mayor, salary from Jan. 9 to March 20,.....	\$77 78	
Moses Fellows, do 3 qrs. salary,...	450 00	
F. Smyth City Clerk, 1 year's salary,	250 00	
F. Smyth, for preparing Finance Committee's Report last year,	40 00	
B. F. Ayer, Clerk of Common Council, 1 year's salary,.....	100 00	
W. C. Clarke, City Solicitor, do....	100 00	
John S. Elliot, City Physician, 8 month's salary,.....	67 00	
Z. Colburn, do 6 months salary,..	100 00	
J. M. Berry, City Treasurer, 1 year's salary,.....	50 00	
	<hr/>	1,234 78
A. G. Gale, Overseer of Poor, 1 year,	45 00	
R. Mitchell, do do	20 00	
John P. Webster, do do	25 00	
S. D. Sherburne, do do	80 63	
Amasa Waterman, do do	35 00	
	<hr/>	205 63
Isaac C. Flanders, Assesor 1 year,.....	74 00	
James Hall, do do	68 00	
A. Waterman, do do	88 00	
Daniel Balch, do do	22 00	
E. W. Bartlett, do do	51 00	
J. E. Bennett, for 32 days service, Clerk for Assessors,.....	64 00	
	<hr/>	367 00
<i>Amount carried forward,</i>		<u>\$1,807 41</u>

<i>Amount brought forward</i> ,.....		\$1,807 41
Paid Josiah Crosby, School Committee 1 year,	35 00	
S. Buntin, do do	35 00	
J. S. Elliot, do do	35 00	
D. F. Perkins, do do	35 00	
A. W. Chapin, do do	35 00	
J. Y. McQuestion, do do	35 00	
	<hr/>	210 00
Thomas Wheet, Health office 1 year,....	25 00	
Robert Means, do do	25 00	
M. G. J. Tewksbury, do do	25 00	
	<hr/>	75 00

WARD OFFICERS.

Paid Edson Hill, Moderator.....	4 50	
W. G. Means, do	3 00	
James O. Adams, do	3 00	
Isaac Riddle, do	4 00	
John Jones, do	3 00	
Ebenezzer Marsh, do	6 00	
W. W. Baker, do	3 00	
	<hr/>	26 50
Thomas Wheet, Clerk,.....	5 00	
J. Y. McQuestion, do.....	5 00	
Henry Kimball, do.....	5 00	
S. C. S. Burnham, do.....	5 00	
C. B. Gleason, do.....	5 00	
Wm. Reynolds, do.....	5 50	
	<hr/>	30 50
William Boyd, Selectman,.....	5 00	
Thos. Carlton, do	4 00	
Stephen Tilton, do	5 00	
Moses Corlis, do	5 00	
Charles Brown, do	5 00	
Leonard Sanborn do	5 00	
Abram Brigham do	5 00	
Samuel Hall, do	5 00	
S. W. Parsons, do	5 00	
James Hall, do	5 00	
Samuel Dame do	5 00	
Harrison Weston, do	5 00	
S. B. Paige, do	5 00	
William Richardson,	5 00	
Gilman H. Kimball,	5 00	
	<hr/>	74 00
		<hr/>
		\$2,223 41
		<hr/>
Balance undrawn Feb. 1st 1851,.....	276 59.	

PRINTING AND STATIONERY.

Appropriated for 1850, \$500 00

EXPENDITURES.

Paid James O. Adams,		
for advertising Ordinance and Resolutions,	5	50
“ Printing Notices and Letters for Health Officers and Assessors,....	8	00
“ Printing Blanks,	15	00
“ “ Check Lists for Wards,	16	00
Paid Goodale & Gilmore,		
for Paper and Printing Annual Reports— last year.	127	88
“ Advertising Ordinances, Resolutions and Notices,.....	11	00
“ Printing Check Lists for Wards,....	9	00
“ “ Blanks for S. Committee, As- sessors and City Council,	32	75
Paid Gage & Forsaith,		
for Advertising Ordinances and Resolu- tions—1849-'50,	7	25
Paid Henry Kimball,		
for Binding 1,555 City Reports,.....	9	60
“ Assessors' and Collectors' Blk. Books,	23	00
“ Journal for Common Council,.....	7	00
“ Police Court Docket,	1	25
Paid Joseph Marshall, for Blank Receipt Book for Treasurer,	9	00
Paid N. F. Merrill, for Stationery and Blank Books for City Marshal and Com- mon Council,.....	50	25
Paid W. H. Fisk, for Stationery,	11	60
C. Sonfield, for Pens,.....	94	
J. M. Berry, for Stationery,	3	00
Hartshorn & Darling, for Folders,.....	1	00
A. Waterman, for Stationery,	45	
Paid J. B. Johnson,		
for Books and Stationery for Poor Chil- dren, per order S. Committee,	12	12
“ Register & Pens for City Clerk's Office,	1	67
Paid Robert Moore,		
for Stationery for Police Court—Went- worth Trial,.....	12	16
“ City Clerk's Office,.....	6	81
		\$382 23

BALANCE UNDRAWN Feb. 1, 1851, \$117 77.

ABATEMENT OF TAXES.

Balance undrawn Feb. 1, 1850,..... \$2,494 94

Deduct amounts transferred to the following
Appropriations of previous years, to balance
amounts then overdrawn, as follows, *viz*:

City Officers, Feb. 1, 1849,	1,001 17
“ “ “ “ 1850,	245 27
City Hall, “ “ “	167 99
City Police, “ “ “	984 03
Commons,	75 40

\$2,473 86

21 08

Appropriated 1850,

2,000 00

\$2,021 08

EXPENDITURES.

Paid Geo. Porter, Amount overtaxed, 1849,..	5 02
Joseph Neal, “ “ 1848,..	2 58
Stephen C. Hall, “ “ 1849,..	5 43
O. Jackson, “ “ “ ..	1 01
Joseph Duncklee, “ “ “ ..	6 60
John S. Elliott, “ “ “ ..	3 68

\$24 32

Paid R. Means, Collector 1848 and 1849, for
Taxes Abated (on his lists of those years) of
the following named persons and amounts, *viz*:

1848.

Josiah Sawyer,	15 48
Horace George,	2 58
Lewis Tewksbury,	2 58
Freeman Baldwin,	2 58

Amounts carried forward,

\$23 22

\$24 32

<i>Amounts brought forward</i> ,.....	\$23 22	\$24 32
Wm. Putnam,.....	2 58	
Nathaniel Conant,.....	2 58	
J. S. Trickey,.....	2 58	
Joshua B. Cheswell,.....	2 58	
Geo. B. Bacon,.....	20 42	
Thomas S. Frost,.....	2 58	
Jno B. Cunningham,.....	2 58	
Alva Foss,.....	2 58	
Jno Herrick,.....	2 58	
Joseph Neal,.....	2 58	
Marsh, Brothers, & Co.,.....	12 00	
Jas McColley,.....	4 30	
J, T. P. Hunt,.....	1 29	
Henry Davis,.....	2 08	
Jno Houston,.....	2 58	
Wm. Dinsmore,.....	2 58	
Henry Stevens,.....	2 58	
Asa Carpenter,.....	2 58	
Sam Harris,.....	2 58	
E. E. Wortman,.....	2 58	
Alexander Meek,.....	2 58	
	<hr/>	\$104 59

1849.

R. M. Richardson,.....	2 47	
Benjamin Osgood,.....	2 47	
W. H. Johnson,.....	2 47	
Horace George,.....	2 47	
Kneeland Jewell.....	8 65	
Hibbard Stevens,.....	2 42	
Jno A. Snowdon.....	2 47	
T. S. Kelley,.....	2 47	
Chase Taylor,.....	2 47	
Woods & Porter,.....	5 06	
Francis Parker,.....	2 47	
Chas J. Bradbury,.....	4 12	
Joseph R. Adams,.....	4 12	
Jno McKean,.....	2 47	
Alex Gilchrist,.....	10 71	
Jno Danforth,.....	2 47	
Nathaniel Wheat,.....	4 11	
David Ames,.....	62	
Ira Russell,.....	5 00	
Gardner Tilton,.....	3 70	
Wm Dinsmore,.....	2 47	
Joseph G. George,.....	2 47	
	<hr/>	
<i>Amounts carried forward</i> ,.....	\$78 15	\$128 91

ABATEMENT OF TAXES.

<i>Amounts brought forward</i> ,.....	\$78 15	\$128 91
Elijah Gove,.....	2 47	
Stephen Saunders,	9 90	
Thomas Connell,.....	2 47	
John Ragin,.....	2 47	
Henry Bowers,.....	2 47	
Jeremiah Connell,.....	2 47	
Chas G. Darling,.....	4 12	
Sam Harris.....	2 47	
E. E. Wortman,.....	2 47	
Gilman Reed,.....	3 26	
Joseph Whipple.....	2 47	
	<hr/>	115 19
		<hr/>
		\$244 10
		<hr/>
Balance undrawn Feb. 1st 1851,.....	\$1,776	87.

CITY FARM AND PAUPERS.

Balance undrawn Feb. 1. 1850,...	\$1,879 10	
Appropriated for 1850,.....	2,500 00	
	\$4,379 10	

CITY FARM.—EXPENDITURES.

Paid J. S. Kidder & Co., for Goods, Groceries, and Grass Seed,...	37 20	
Kidder & Co., for Goods and Gro- ceries,	4 50	
J. Abbott, for 5 Bags Meal,....	8 20	
Bailey & Paige, for Goods and Groceries,	23 34	
C. W. Murch & Co., for Boots and Shoes,	17 15	
Hill, Berry & Co., for 1 bbl Flour,	6 50	
Berry & Co., for Goods and Gro- ceries,	30 38	
Ayer & Fogg, for Sheet Lead, Lead Pipe, Nails, Shovels, Hoes, Corn Sheller and Hard Ware,	47 58	
George W. Merriam, for Black- smithing.....	16 74	
Zadock Wright, for nine months work, at \$9 60 per month,..	86 37	
Daniel Randlet, for 1-3 year's Salary. as Superintendant of City Farm to March 5, 1850, at \$300 per year,	100 00	
<i>Amount carried forward,.....</i>	<i>\$377 96</i>	

Amount brought forward,...\$377 96

CITY FARM—

Pd Daniel Randlet, for 2-3 year's Salary as Superintendant of City Farm from March 5 to Nov. 5, 1850, at \$350 per year,.....	233 34
Daniel Randlet, Cash paid for 1 Yoke Oxen,.....	105 30
Daniel Randlet, Cash paid for Goods, Groceries, Labor &c,..	97 84
S. D. Sherburne, for Cow and Calf, \$30, for Manure \$8,...	38 00
N. Chase, for Horse Cart and Blacksmithing,.....	51 04
Geo. A. Brown, for 2 Cooking Stoves and Manure,	52 63
Daniel Marsh, for Buffalo Robe and Goods,	13 79
Patrick McLaughlin, for Labor and Ditching,.....	9 18
John Roy, for Chopping 90 Cords Wood, \$45, and 12 days Labor \$6,	51 00
James Curen, for 37 days Labor,	18 50
Thomas Kaine, for Labor,.....	3 00
Enoch Clough, for 8 days Labor,	4 00
Morris Danahue, for Labor,....	18 30
John P. Adriance, for Hard Ware,	8 29
Noah L. Wiggin, for 23 days' labor,	13 83
Hazelton & Webber, for Goods & Groceries,	30 50
Blaisdell & Barker, for Goods & Groceries,	4 58
Mooers & Tibbets, for Bedstead & Cord,.....	2 42
John Proctor, for Bull,	20 00
John Pursils, for nursing in Small Pox,	11 00
John B. McCrillis, for Blacksmithing,	7 24

Amount carried forward,...\$1,171 74

Amount brought forward,...\$1,171 74

CITY FARM—

Paid Lyman Lamphere, for Bedding,	6 00
Benjamin Kinsley, for 8 1-2 cords Manure,	34 50
Enoch S. Rowell, for Labor,....	8 76
Benj. Tuttle, for Goods,.....	5 47
D. A. Bartlett, for 44 lbs. Beef,	2 97
S. P. Greeley, for Horse Collar, Chains, &c.,.....	11 13
Geo. W. Brockway, for Black- smithing,	7 47
Daniel Shirley, for Bull,.....	18 00
J. H. Moor & Co., for 1200 lbs. Plaster,	4 80
Z. Perry, for 100 lbs. Mutton,..	4 00
Harrison Plummer, for Labor,..	22 62
Mich'l Shaing, for Labor 12 days,	6 00
Fisher & Fogg, for 163 1-2 lbs. C. Beef,	6 54
G. W. Adams, for 4 bags Salt,..	4 75
Jas. McQuestion, for making 17 bbls. Cider,.....	4 25
Geo. Fellows, for one gig Wagon,	51 00
Alfred Wright, for 18 days Labor,	18 00
F. Blake, for 5 days Labor,.....	5 00
Leonard Streeter, for 11 1-2 days' Labor,	11 50
Caleb Gage, for Shewing Oxen,	2 00
“ “ “ 1 Plow,.....	10 00
Alonzo Smith, for 5750 Shingles,	23 00
John Regan, for 12 days' Labor,	6 00
Coffin & Johnson, Horse-hire,..	1 25
J. D. Emerson, for Lumber and Labor,.....	43 17
Jas. Wallace, for Labor,	75
C. Day, for Sawing Boards,....	12 03
S. Toby, for 1-2 Bbl. Soap,.....	2 00
David Hill, for Insurance on Alms- house,	24 00
Daniel Randlet, Cash paid for Horse,	150 00
	<hr/>
	\$1,678 70

Amount brought forward..... \$1,678 70

PAUPERS OFF THE FARM.

(NOT INCLUDING COUNTY PAUPERS.)

EXPENDITURES.

Paid S. D. Shurburne, for Fare and Board of Eliza Porter,.....	7 22
for 1-2 Cord Wood delivered Mrs. Dan. Parker,.....	2 25
for Moving Wm. Darrah,.....	3 00
for 1-2 Cord Wood delivered Mrs. Chase Fuller,.....	2 25
for 1-2 Cord Wood del'd Alfred Seavey,	2 25
for 1 1-8 Cord Wood del'd Mrs. Dan. Parker,.....	5 00
Langdon Senter, for Boarding Reuben Sawyer 30 weeks, ...	35 24
for Clothing, Doctor's Bill and Funeral Expenses of Reuben Sawyer,	15 43
Geo. Corning, for Boarding Ezra Corning and Clarendon Griffin to Dec. 31, 1850, at \$75 per year,.....	93 31
J. S. Kidder & Co., for Goods and Groceries del'd Jesse Saunders,.....	15 94
for Goods and Groceries del'd Mrs. Dan. Parker,	10 59
for Goods and Groceries del'd Mrs. Chase Fuller,.....	2 00
for Goods and Groceries del'd Ezra Corning,.....	60
for Goods and Groceries del'd Ginger Harvey.....	3 91
John S. Elliot, for Attendance on Mrs. Dan. Parker's Girl.....	13 00
for Attendance on Eliz. Chapin,..	1 00
for Attendance on Mrs. Morse,..	1 50

Amounts carried forward,.... \$214 49 \$1,678 70

Amounts brought forward, \$214 49 \$1,678 70

PAUPERS OFF THE FARM—

Paid for Attendance on Gault Girl, . . .	5 00
A. G. Gale, for Attendance on Mrs. Otis,	18 00
for Attendance on G. H. Brown's Child,	15 00
for Attendance on Jas. B. Clough, Dan'I Randlet for 1-2 Cord Wood del'd Mrs. Webster,	7 50
for 1-2 Cord Wood del'd Mrs. Gould,	2 00
for 1-2 Cord Wood del'd Mrs. Fuller,	2 00
F. Kimball, for 1-2 Cord Wood del'd Mrs. Fuller,	2 00
for 1-2 Cord Wood del'd R. Fess, Cram, Fisher & Co., for Goods and Groceries del'd Mrs. Dan. Parker,	2 00
for Goods and Groceries del'd Alfred Seavey,	8 69
J. J. Straw, for Coffin and Burial of Jesse Saunders,	7 38
for Coffin and Burial of Frances J. Crombie,	7 17
for Coffin and Burial of Hazen Boyce,	3 50
J. D. Walker, for Attendance on Otis B. Hardy,	5 25
J. P. and A. C. Webster, for four Loads Wood del'd J. Saunders, F. Smyth, for 1-2 cord Wood del'd J. Phelps,	3 00
for 1-2 Cord Wood del'd Mrs. Fuller,	9 50
for 1-4 Cord Wood del'd Mrs. D. Parker,	1 50
Wm. Boyd, for 25 1-2 qts. Milk del'd Alfred Seavy,	1 75
	94
	1 28

Amounts carried forward, \$319 95 \$1,678 70

Amounts brought forward, \$319 95 \$1,678 70

PAUPERS OFF THE FARM—

Paid Wm. Boyd for Wood, Milk and Meat del'd Alfred Seavey, . . .	4 38
J. A. & H. Stearns, for Goods and Groceries del'd Mrs. C. Fuller,	4 00
M. J. & D. F. Straw, for Goods and Groceries del'd Mr. Harvey,	5 00
Wm. & A. Weeks, for 1 month's House-rent for Mrs. Peavey, . . .	4 00
S. P. Webber, for two months' House-rent for Mrs. D. Parker, . . .	8 01
S. Leavitt, for meat and butter delivered to Mrs Dan'l Parker, . . .	2 54
Simon Haselton, for boarding Eliza Haselton 1 week,	2 00
Mr. Webster, for boarding Elisabeth Squires 2 weeks,	3 00
L. & A. Jackson, for goods deli'd to Mrs. Jesse Saunders,	3 95
Dr. S. Bunton, for attendance on Alfred Seavy,	10 00
Dr. Z. Colburn, for attendance on Jesse Saunders,	11 00
E. G. Collins, for goods delivered to Mrs. Jesse Saunders,	4 86
Town of Merrimack, for Docter's bill, boarding and nursing L. A. G. Crosby,	81 00
Berry & Co., for goods and groceries, delivered to R. Foss, . . .	4 00
A. S. Trask, for pair of shoes delivered to Mrs. Jesse Saunders.	1 00
Jas Littlefield, for boarding, and Clothing, wood and damage to Bed, for Wm. Wells and wife, . . .	40 75
Stephen Brown. for boarding J. B. Clough 1 week,	2 00

\$511 44

\$2,190 14

Amount brought forward,..... \$2,190 14

COUNTY PAUPERS OFF THE FARM.*

Paid W. L. Lane.....	70 91
Walter B. Jones,.....	3 50
S. D. Sherburne,.....	110 55
Page & Savory,.....	2 84
Hartshorn & Humes,.....	2 65
A. G. Gale,.....	75 20
William Mills,.....	3 00
Z. Harvey.....	23 17
Bailey & Page,.....	16 50
E. W. Bartlett,.....	28 25
A. Waterman,.....	23 54
Mary Shany,.....	1 50
M. J. & D. F. Straw,.....	6 50
J. A. & H. Stearns,.....	65 67
John Shepherd,.....	14 06
J. S. Kidder & Co.....	84 60
F. Smyth,.....	118 33
Sewall Leavitt,.....	3 78
Jonathan Clay,.....	2 00
J. J. Straw,.....	81 52
Cram, Fisher & Co,.....	15 26
David Randlett,.....	91 25
Hill, Berry & Co.,.....	45 91
Thos. Paine,.....	6 50
Patrick Connelley,.....	3 50
E. Young,.....	10 25
S. D. Sherburne. 2d,.....	15 00
Jacob Brown,.....	6 00
Richard Mullin.....	24 00
J. C. Moor.....	20 00
Josiah Crosby,.....	2 50
M. D. Paige,.....	3 50
Julia O'Conner,.....	8 00
F. Kimball,.....	28 35
A. S. Crosby,.....	14 00
Hanson & Gilford.....	5 50

Amounts carried forward,.... \$1,037 59 \$2,190 14

*Most of the Bills of expenditure for County Paupers are in possession of the Court, we are, therefore, unable to give the items.

Amounts brought forward, \$1,037 59 \$2,190 14

COUNTY PAUPERS OFF THE FARM—

Paid S. P. Jackson,	15 30
D. B. Nelson,	14 85
Charles Chitman,	2 00
D. C. Gould,	2 80
C. O. Neal,	14 50
E. Fairbanks,	5 00
Mrs. R. Woods,	39 87
P. Conner,	16 10
J. P. Webster,	3 00
Amherst Kimball,	14 25
Isaac Wyman Jr.,	30 50
S. G. Langley,	3 55
J. M. Rowell,	1 50
Alba Foss,	9 00
J. B. Batchelder,	25 14
Concord R. R. Co.,	15 00
Berry & Co.,	21 47
W. W. Baker,	2 25
Fisher & Fogg,	63
U. A. Clason,	28 10
James & Langley,	14 75
Nathaniel Herrick,	3 70
Asa S. Trask	88
John S. Elliot	10 00
George S. Chandler,	2 00
Cheney & Co.,	2 90
Patrick O'Connell,	19 88
James Mitchell,	3 62
Abram C. Smith,	4 00
Geo. W. Wilson,	6 00
N. H. Bannister,	3 50
C. S. Fisher,	1 38

\$1,375 01

\$3,565 15

Balance undrawn Feb. 1st, 1851, of
 Appropriation for City Farm, Pau-
 pers off the Farm, and County
 Paupers, \$813 95.

INCIDENTAL EXPENSES.

Balance undrawn Feb. 1st, 1850,.....	\$516 64	
Appropriated for 1850,.....	1,000 00	
	\$1,516 64	
<i>Deduct</i> , amount transferred to City Hall		
Repairs,.....	200 00	
	1,316 64	

EXPENDITURES.

Paid J. L. Lord for injury to person, caused by defect in side walk on Elm Street,.....	250 00	
Samuel Head, for injury to Horse, caused by defect in "Wilson Road,".....	25 00	
David Flanders, for injury to Horse, caused by defect in "Dickey Road,".....	24 00	
John T. Spofford, for damage to Horse and Carriage, caused by defects in Canal Bridge,.....	5 00	
Isaac Whittmore, for damage of wagon caused by defects of Bridge, in District No. 4,.....	4 32	
Manchester Post Office, for postage,.....	4 11	
J. F. James, for Surveying and Plans,...	6 25	
John Merrill, for removing nuisances,....	4 87	
Gale & Merrill, for use of Merrimack Hall, for Town Meeting 4 days for Ward 2,..	20 00	
Daniel Balch, for Horse and Carriage and expenses to Amherst with County Pauper Bills,.....	6 75	
Daniel Balch, for Horse and Carriage and expenses to Concord, City Farm, and New Highways,.....	9 08	
	\$359 38	
<i>Amount carried forward</i> ,.....	\$359 38	

<i>Amount brought forward,</i>	\$359 38
1 st Daniel Balch, for time and expenses to Lowell, on business relating to building Court House,	3 00
John L. Bradford, for time and expenses to Boston on business relating to building of Court House,	7 30
Hylas Dickey, for time and expenses to Boston on business relating to building Court House,	7 30
J. D. Emerson, for time and expense to Boston on business relating to building of Court House,	7 30
B. Kinsley, for use of Horse and Carriage,	11 05
W. H. Hill & Co., " " "	28 50
J. G. Eaton, " " "	7 75
Edward Hall, " " "	1 00
Cheney & Fogg, " " "	9 00
Wilson & Cheney, " " "	7 25
James & Coffin, " " "	10 75
J. S. Cheney & Co., " " "	12 25
S. Buntou, " " "	6 00
Josiah Crosby, " " "	2 00
Alonzo Smith, " " "	6 00
Langley & James, " " "	5 00
E. Smyth, for use of Horse and carriage sundry times, expenses to Sharon. Concord and sundry places, on City business and cash paid for recording Deeds, Postage, Express, and stationery, as per bill,	20 23
W. L. Lane, for cash paid for labor for removing snow, and on streets during winter,	75 82
W. L. Lane, paid Express and for incidentals	8 74
Cheney & Co., for city seal and engraving,	8 25
A. Waterman, for expenses to Amherst, preparing list of R. R. Stock, and cash paid for stationery,	7 88
Daniel Hall, for care of old Town Hall . . .	2 00
A. M. Chapin, for Maps,	6 50
P. Dodge, Copies & Entries—Farmer Road case,	4 50
Edward Hall, for services as Assessor 1848,	7 00
W. C. Clarke, for cash paid witnesses in H. Gamble's case,	10 00
Walter Neal, for book case,	4 87
<i>Amount carried forward,</i>	\$646 62

<i>Amount brought forward</i> ,.....	\$6-16 62
Paid W. W. Baker, for cash paid witnesses in H. Gamble's case, and expenses,.....	12 88
Wesleyan Church, for cash overpaid on City Hall last year,	24 00
M. G. J. Tewksbury, for vaccinating 170 persons, and removing nuisances,.....	21 75
Thomas Wheet, for vaccinating 223 persons,	27 87
William Craig, for posting notices.....	1 00
J. M. Berry, for cash paid express.....	25
B. Griffin, for shovelling snow,.....	50
Reuben Kimball, for breaking out roads, Dist. No. 1,.....	5 00
S. Phillips, for repairing Ward Room, ...	1 25
S. B. Merrill, for boxes and chests for City papers,.....	12 50
D. M. Robertson, for expenses cleansing out vault,	9 00
Daniel Clark, for professional services for City,.....	13 00
Daniel Clark, letter for payment of an ac- count,.....	1 00
Thos P. Pierce, for repairing and varnish- ing Maps,.....	5 00
Herman Foster, for writing agreement to be signed by Tilton & Sweetser, 1845,..	1 00
Herman Foster, for Professional service and cash paid out 1846,.....	6 82'
	<hr/>
	\$789 44
Balance undrawn February 1st, 1851, \$527 20.	

FIRE DEPARTMENT.

Balance undrawn Feb. 1850,.....	1,508	29
Appropriated,.....	2,500	00
		\$4,008 29

EXPENDITURES.

Merrimack Engine Co. No. 1.

Paid for Services of men at Fires and Drills,..	131	20
for Services of men Drawing Reservoir,..	4	00
Hummeman & Co., Repairs on Engine,..	215	50
Hill & Co., Freight on Engine,.....	7	26
E. H. Richardson, Painting House,....	10	38
Charles Clough, Repairing House,.....	1	34
J. F. James, Expenses to Boston and Roxbury on business relating to Re- pairs of Engine,.....	5	70
Gilman B. Fogg, 60 Keys,.....	6	00
Wm. A. Brown, Steward's Service 1 qr.,	7	50
Moses H. Clough, Oil,.....	4	08
J. S. Kidder & Co., Cordage,.....		25
Wm. Rousefell, Painting and Lettering Badges and Debts,.....	2	75
T. P. Pierce, Painting and Varnishing Engine,	17	00
A. Branch, 3 gals. N. F. Oil,.....	5	25
A. Branch, Repairing Hose,.....	17	50
S. P. Greeley, 11 Belts,.....	5	00
do. Repairing Hose,.....	7	08
Emerson & Laugley, Repairs of Hose,..	8	43
		456 22

Bennington Engine Co. No. 3.

Paid for Services men at Fires and Drills,..	172	60
for Steward's Service 1 year,.....	30	00
		202 60
<i>Amount carried forward,.....</i>		\$658 82

Amount brought forward,..... \$658 82

Massabesick Engine Co. No. 4.

Paid for Services, men at Fires and Drills,..	204 30
Eben French, Steward's Service 3 qrs.,..	22 50
do. Sawing 1 Cord Wood,....	1 25
do. Labor and Stock,.....	4 61
Joel Taylor, Steward's Service 1 qr.,...	7 50
John P. Adriaance, Hatchet and Wrench,	2 05
W. H. Mayo, Graining Doors,.....	4 50
J. N. Bruce, Sign,.....	25 00
W. F. Barnes, Paper Hangings,.....	3 33
W. H. Fisk, do. do.	2 99
Engine Co., Whitewashing Room,....	2 00
F. Day, 3 Office Chairs,.....	3 00
Eben French, Bill Sundries, (not named)	1 12
G. T. Mixer's Bill, (items not named)..	7 70
J. E. Walker's Bill, " " " ..	2 25
G. A. Brown, Stove, Pipe and Zinc,...	11 37
J. S. Kidder & Co., 1 gal. Oil,.....	1 40
do. do. Alcohol,....	75
Concord E. Road, Freight on Engine last year,	3 13
Stark Mills, Repairs of Engine,.....	2 00
T. P. Pierce, Painting Hose Carriage,..	10 00
F. Smyth, 1 Cord Wood,.....	4 00
S. W. Parsons, Repairs on House,....	93 18
A. Branch, Repairing Hose,.....	12 50
S. P. Greeley, Cape for Cap,.....	1 00
Wm. McPherson, Stock and Plastering House,	15 50
S. P. Greeley, Repairing Hose,.....	6 87
do. do. Engine and Hose,	6 00
W. P. Stratton, do. Pumps and Pipe,	2 25
G. B. Fogg, 75 Keys, 42 Figures and 1 pr. Scissors,	9 55

473 60

Torrent Engine Co. No. 5.

Paid for Services, men at Fires and Drills,..	152 00
Company for Repairs of Engine and Hose, House and Furniture,.....	303 58
S. P. Greeley, Repairing Hose and Pipe,	20 58
Wm. McPherson, Whitewashing,.....	6 75
T. P. Pierce, Paint'g and Var'g Engine,	17 00
S. P. Greeley, 5 1-2 gals. N. F. Oil,...	9 62
A. Branch, Repairing Hose,.....	3 00

Amounts carried forward,..... \$512 53 \$1,132 42

<i>Amounts brought forward</i> ,	\$512 52	\$1,132 42
Paid W. H. Shepherd, 1 1-4 year's Service as Steward,	45 00	
W. H. Shepherd, Labor on Engine and Hose, Oil and Materials,	41 00	
Hartshorn & Darling, Stove Pipe and Repairing,	10 11	
Porter & Searle, Oil and Soap,	7 60	
Walter Adriance, Alcohol and Spirits, . .	87	
A. C. Wallace, Balance due on Brakes, . .	5 00	
Hunneman & Co., Iron for Tongue,	6 00	
Ayer & Fogg, Lead Pipe,	87	
R. Button, Repairing Well and Pump, . .	3 60	
G. W. Merriam, Screw and Wrench,	1 00	
J. S. Kidder & Co., 68 lbs. Manilla Rope,	9 19	
	<hr/>	642 76

Engine Co. No. 6.

Paid Company for Steward's Services, 6 mos., do. Lantern, Torches, Trumpet Caps, Badges, Belts, Figures, Letters, &c.,	15 00 77 11	
Hunneman & Co., Hose and Coupling, . .	211 50	
	<hr/>	303 61

Hook and Ladder Co. No. 1.

Paid for Services, men at Fires and Drills, . . .	87 40	
Company, Book, Lamps and Wicking, . . .	1 86	
J. D. Wells, Repairs,	3 73	
S. W. Parsons, Repairs,	13 05	
G. F. Stanton, Wood,	1 88	
J. B. McCrillis, Iron Work,	4 25	
Walter Neal, Repairs,	16 64	
	<hr/>	128 81

Hose Company No. 2.

Paid for Services, men at Fires and Drills,	55 00
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Reservoirs.

Paid W. L. Lane, for Cash paid and Services Building Reservoir on Tremont Sqr.,	170 90
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Repairs of Reservoirs.

Paid Hilas Dickey, for Labor and Brick,	19 62	
John B. McCrillis, Iron Work,	6 32	
	<hr/>	
<i>Amounts carried forward</i> ,	\$25 94	\$2,433 50

<i>Amounts brought forward</i>	\$25 94	\$2,433 50
Paid W. L. Lane, Services Superintending		
Repairs,	15 00	
E. Knowlton, for Labor,.....	14 06	
Asa Place, " "	3 00	
E. B. Fifield, " "	4 50	
Gilbert & Shepherd, for "	4 50	
C. M. Johnson, " "	50	
N. Parker, " "	1 00	
L. Caswell, " "	2 00	
A. Bunton, " "	3 13	
N. Corning, " "	1 50	
Stillman Fellows, " "	2 24	
J. E. Bennet, " " and Brick,..	3 92	
L. Perkins, " "	1 50	
Berry & Co., " "	3 75	
Moses Sargent, " "	50	
J. D. Emerson, " "	1 87	
	<hr/>	88 91
Paid I. C. Flanders, Chief Engineer, 1 year's		
Salary,	50 00	
Isaac C. Flanders, Expenses to Roxbury		
and Postage,.....	5 00	
C. A. Luce, Ass't Eng. and Clerk, 1 yr,	20 00	
S. W. Parsons, do. do. do.,	10 00	
F. Smyth, do. do. do.,	10 00	
S. P. Greeley, do. do. do.,	10 00	
D. Hill, Insurance of Engine Houses,..	26 25	
W. Craig, Posting Notices,	1 25	
Levi B. Roberts, Services at Fire,.....	75	
John Capen, for I. R. Coats & Co.,....	44 00	
Hill & Co., Freight,	1 88	
	<hr/>	179 13
The following named bills do not state to which company the items belong:—		
Paid Hunneman & Co., for Blunderbus and		
Fixings,	19 00	
Hunneman & Co., for Piston,.....	8 00	
	<hr/>	27 00
		<hr/>
		\$2,728 54
Balance undrawn Feb. 1, 1851, \$1,279 75.		

NOTE.—An Order was passed in May last to pay the Members of the Fire Department on the first day of May, *annually, for Services*; consequently they have not been paid for any Service rendered since the passage of said Order.
There is now due to Firemen for Service about \$1,000.

INTEREST PAID ON CITY DEBT.

Balance undrawn Feb. 1, 1850,.....	\$825 96	
Appropriated 1850,.....	6,000 00	
	\$6,825 96	\$6,825 96

EXPENDITURES.

Paid Israel Merrill,.....	\$30 00	
Amoskeag Bank,.....	1 00	
D. B. Stearns,.....	48 00	
Abigail Rummels,.....	56 00	
Manchester Bank,.....	212 17	
Samuel Fish,.....	168 50	
Oliver Bailey,.....	60 00	
A. Chandler,.....	141 23	
Moody Kent,.....	300 26	
J. G. Cilley,.....	52 78	
J. Dodge,.....	22 98	
J. B. Walker,.....	600 00	
Samuel Martin,.....	35 30	
Ephraim Weston,.....	81 17	
J. H. Wilkins,.....	120 00	
Nancy Gove,.....	30 00	
Hannah Bartlett,.....	44 84	
J. M. Berry,.....	15 50	
J. A. Harris,.....	12 18	
James Hoyt,.....	77 57	
Enos Collins,.....	29 25	
Olive Stevens,.....	59 17	
Betsy Brown,.....	22 01	
T. Chandler,.....	12 85	
F. G. Stark,.....	360 00	
H. M. Reed,.....	19 79	
Town of Pelham,.....	51 58	
Jesse Gibson,.....	395 90	
Rhoda Planders,.....	86 51	
	\$3,146 54	
Paid Coupons on City Stock,.....	2,532 08	
	\$5,678 62	\$5,678 62

Balance undrawn Feb. 1, 1851, \$1,147 34.

CITY DEBT PAID.

To	Amoskeag Bank.....	1,000 00
	Abigail Runnels.....	600 00
	Manchester Bank.....	4,000 00
	Samuel Fish.....	2,000 00
	James Dodge.....	360 00
	Samuel Martin.....	250 00
	Nancy Gove, s.....	500 00
	Moody Kent, s.....	1,000 00
	Adam Chandler.....	1,900 00
	James Hoyt.....	1,300 00
	Enos Collins.....	150 00
	Olive Stevens.....	1,000 00
	Betsy Brown.....	350 00
	Thomas Chandler.....	400 00
	Hannah Bartlett, s.....	575 00
	Hannah M. Reed.....	325 00
	Town of Pelham.....	300 00
	Jesse Gibson.....	2,300 00
	Rhoda Flanders.....	550 00
	Ephraim Weston.....	1,000 00
		\$19,860 00

NOTE.—The above amounts paid on City Debt have been obtained as follows, as will appear elsewhere.

From City Stock sold (mostly payable in 1872) - - - -	16,500 00
“ Promissory note (payable in 1857) - - - -	600 00
“ Money in the Treasury not otherwise appropriated, -	2,760 00
	\$19,860 00

CITY DEBT, FEB. 1, 1851.

Date of Notes.	To whom payable,	When payable.	Indorse-ments.	Interest unpd Feb. 1. 1851.	Amount.
Nov. 20, 1841.	Moody Kent,	Nov. 20, 1851.		11 67	1,000 00
April 4, 1842.	J. G. Cilley,	April 4, 1846.	500 00	15 00	1,000 00
July 1, 1843.	Jane Harris,	July 1, 1844.		8 00	200 00
Oct. 18, 1844.	J. B. Walker,	Oct. 18, 1852.		34 00	2,000 00
" " "	do. do.	" " 1853.		34 00	2,000 00
" " "	do. do.	" " 1854.		34 00	2,000 00
June 2, 1845.	do. do.	June 2, 1855.		80 00	2,000 00
" " "	do. do.	" " 1857.		80 00	2,000 00
Sept. 9, " "	do. do.	Sept. 9, 1853.		78 00	3,000 00
" 30, " "	Sally Sargent,	June 30, 1855.		40 00	2,000 00
Jan. 11, 1847.	P. G. Stark,	Jan. 11, 1852.		19 00	6,000 00
May 20, " "	William Minot,	Demand.		91 41	900 00
Dec. 9, " "	N. Hunt,	Dec. 9, 1852.		383 00	2,060 00
" 13, " "	J. G. Dodge,	" 13, 1848.		102 27	799 00
" 22, " "	E. Adams, 3d,	" 22, 1848.		132 00	700 00
Jan. 3, 1848.	S. Chandler,	Jan. 3d, 1853.		16 25	250 00
" 13, " "	D. B. Stearns,	" 13, 1853.		1 20	490 00
" 22, " "	J. Merrill,	Demand.		31 75	500 00
Mar. 30, 1848.	J. Jones,	March 30, 1853.		85 00	500 00
April 22, " "	Oliver Bailey,	April 22, 1849.		46 33	1,000 00
May 9, " "	T. R. Elliot,	Aug. 9, 1849.		123 75	750 00
July 1, " "	J. Anderson,	July 1, 1849.		19 00	200 00
" 1, " "	Lucinda A. Evans,	" " "		38 00	400 00
Oct. 31, " "	E. Adams,	Oct. 31, "		104 00	800 00
Feb 15, 1849.	James Anderson,	Feb. 15, 1850.		23 59	200 00
June 1, " "	Betsy Brown,	June 1, 1850.		47 50	475 00
July 2, " "	John G. Dodge,	July 2, 1850.		14 78	157 00
" 7, " "	Hannah P. Hoyt,	" 7, "		28 15	300 00
" 16, " "	Martha Flanders,	" 16, "		27 70	300 00
May 16, 1850.	Nehemiah Hunt,	May 16, 1850.		25 42	600 00
July 1, 1847.	Certificates of Stock.	July 1, 1857.		689 21	22,500 00
do. do. do.	do. do.	do. 1, 1862.		256 75	7,500 00
do. do. do.	do. do.	do. 1, 1867.		503 00	15,000 00
do. do. do.	do. do.	do. 1, 1872.		299 50	16,000 00
			500 00	3,423 13	95,431 00

Deduct indorsements,

\$94,931 00

Add interest unpaid Feb. 1, 1851,

3,423 13

\$98,354 13

CITY DEBT COMPARED WITH THAT OF LAST YEAR.

The City Debt at the commencement of the last Financial year, Feb. 1, 1850, amounted to.....\$97,691 00

It has been *increased* the past year, (as before shown,) as follows :

By loan on promissory note, \$600 00
 " City Stock sold,..... 16,500 00

\$17,100 00
 \$114,791 00

Said Debt has been *decreased* during the past year ending Feb. 1, 1851, by payments of promissory notes, 19,860 00

Actual Debt, Feb. 1, 1851,..... \$94,931 00

Reduction of City Debt during last year,.....\$2,760 00

Interest due Feb. 1, 1851,.....\$3,423 13
 " " " " 1850,..... 3,365 27

Increase of Interest over payments during the present year,..... \$57 86

CITY PROPERTY.

City Hall and lot at cost,.....	34,115 00	
“ Farm at cost and permanent improvements,.....	15,801 99	
Stock, tools, provisions and fur- niture at city farm,.....	4,211 83	
Engine houses and Fire Appar- atus,.....	8,840 26	
Reservoirs at cost,.....	3,820 33	
“ Valley ” hearses and hearse house,.....	933 00	
Old Town House,.....	300 00	
Court House lot at cost includ- ing interest,.....	5,968 47	
Common Sewers at cost,.....	13,760 11	
Safe, and Furniture belonging to City Hall.....	404 00	
	<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	88,154 99
Cash in the Treasury, Feb. 1, 1851,		3,170 73

DEBTS DUE THE CITY.

From D. L. Stevens, Collector of Taxes for the year 1847,....	†1,446 09	
From Robert Means, Collector of Taxes for the year 1848,....	*2,549 71	
From Robert Means, Collector of Taxes for 1849,.....	*4,185 88	
	<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>
<i>Amounts carried forward,....</i>	\$2,181 68	91,325 70

†A Committee of the Board of Aldermen of last year, appointed to examine Mr. Stevens' Tax list reported in favor of abating this amount and their report was accepted but the abatement has not yet been made.

*The amount of non-resident Taxes due on Robert Means' lists of 1848 and 1849--was not included in the amount given as due from him in the Report of last year.

<i>Amounts brought forward,</i>	\$8,181 68	91,325 70
From J. M. Rowell, Collector of Taxes for the year 1850,	13,114 85	
From County of Hillsborough for support of paupers,	274 02	
From Towns, for support of pau- pers,	50 00	
From Sundry individuals for Li- cense granted 1847 to enter drains into Common Sewers,	72 70	
From J.S.T.Cushing, Fees, 1848,	400 00	
	<hr/>	22,093 25
Total amount of City Property and Debts due the city,		<hr/> \$113,418 95
Deduct amount of city debt,	94,931 00	
“ interest due on city debt,	3,423 13	
“ unpaid bills in Treasurer’s hands,	483 46	
	<hr/>	98,837 59
Balance in favor of the city,		<hr/> 14,581 36

SCHOOL DISTRICT PROPERTY.

Dist. No. 1, Sch. House and Lot,	\$200 00	
“ “ 2, “ “ “ Spring Street,	9,800 00	
“ “ “ “ “ Bridge “	1,500 00	
“ “ “ “ “ Lowell “	5,000 00	
“ “ “ “ “ Concord “	1,325 00	
“ “ “ “ “ Manchester “	1,800 00	
“ “ “ “ “ Merrimack “	1,800 00	
“ “ “ “ “ Park “	8,000 00	
“ “ “ “ “ Jamesville,	850 00	
“ “ “ “ “ Falls,	200 00	
“ “ “ “ “ Coe Lot,	1,400 00	
“ “ 3, “ “ “	200 00	
“ “ 4, “ “ “	300 00	
“ “ 5, “ “ “	300 00	
“ “ 6, “ “ “	200 00	
“ “ 7, “ “ “	300 00	
“ “ 8, “ “ “	200 00	
“ “ 9, “ “ “	200 00	
	<hr/>	\$33,575 00
Balance in favor of City, adding School Dist. Property,		<hr/> \$48,156 36

ACCOUNT OF PROPERTY BELONGING TO HIGHWAY
DISTRICT NO. 2.

3 Steel Shovels valued at,.....	\$2 50
2 Iron Bars, "	3 00
1 Stone Hammer, "	3 50
1 Iron Hook, "	75
1 Hoe, "	50
4 Picks, "	5 50
2 Wheelbarrows, "	3 00
1 Iron Scraper, "	6 50
1 Snow Scraper, "	5 75
1 Oil Can, "	34
2 Water Pails, "	50
1 Scoop, "	25
	\$32 09

Valuation of property, Taxes, Number of Polls, and amount of Tax
on the Poll, for the twelve years commencing with the year 1838
and ending with the year 1850 :

<i>Year.</i>	<i>Valuation.</i>	<i>Taxes.</i>	<i>No. of Polls</i>	<i>Poll Tax</i>
1838,	\$555,270 00	\$2,235 49	244	\$1 66
1839,	604,963 00	3,029 84	427	2 14
1840,	946,200 00	3,986 56	772	2 20
1841,	1,229,054 00	9,563 74	892	3 49
1842,	1,430,524 00	12,952 44	1,053	2 76
1843,	1,598,826 00	13,764 32	1,028	2 60
1844,	1,873,286 00	13,584 72	1,561	2 25
1845,	2,541,780 00	19,246 27	1,808	2 30
1846,	3,187,726 00	22,005 95	2,056	2 10
1847,	4,488,550 00	24,963 54	2,638	1 68
1848,	4,664,957 00	39,712 53	2,518	2 58
1849,	5,500,049 00	44,979 92	2,820	2 47
1850,	5,832,080 00	48,974 23	2,910	2 37

AUDITOR'S REPORT.

To the Joint Standing Committee on Finance, of the City of Manchester,—

GENTLEMEN: Having been employed by you to prepare and arrange the items of your report of the Receipts and Expenditures of the City of Manchester for the last Financial year, I have attended to that duty, and herewith submit the foregoing. It has in some cases been difficult for me to decide with *how much minuteness* to give the items of the bills of expenditure, as, should all, or a larger part, of the several items of each bill be given, the Report would be much too lengthy and expensive; and on the other hand, in attempting to abridge the same, objections may be made as to its intelligibility.

I have endeavored, however, to give minutely the most *important* items. The briefness of the time allotted me, in which to perform this labor, and the other duties which I have been obliged to attend to, meanwhile, I trust will be sufficient apology for imperfections.

FRED'K SMYTH.

Manchester, Feb. 18, 1851.

AUDITOR'S REPORT.

CITY AUDITOR'S OFFICE,)
Manchester, Feb. 18, 1851.)

I have examined in detail the items of receipts and expenditures embraced in the foregoing Report of the Committee on Finance, and find the same correct, and fully verified by the corresponding vouchers, in every particular. I have also tested all the footings and find them to agree with the abstract as stated by the Treasurer.

FREDERICK SMYTH, *City Auditor.*

POPULATION OF MANCHESTER,

AS APPEARS FROM RECORDS.

Year.	No. of Males.	No. of Females.	Total.
1840,	—	—	3,235
1844,	2,625	3,531	6,156
1845,	3,595	4,422	8,917
1846,	4,591	5,624	10,125
1847,	5,050	7,236	12,286
1849,	5,928	8,614	14,542
1850,	5,337	8,997	14,334

NOTE.—No record of population in 1841, 1842, 1843 and 1848.

ALMS-HOUSE REPORT.

TO THE CITY COUNCIL:—

The Overseers of the Poor of the City of Manchester herewith present their Report for the year ending Feb. 1, 1851.

The whole number of County Paupers sent to the County Alms-House during the past year,	131
All other County Paupers assisted during the year, . . .	68
Paupers from other towns " " " " . . .	14
City Paupers off the Farm, " " " " . . .	12
City Paupers at City Farm, " " " " . . .	9
Total,	234
County Paupers died in the City during the past year, . . .	17
City Paupers died " " " " . . .	3
Belonging to the town of Auburn, " " " " . . .	1
Total,	21
Number of Convicts committed to the House of Correction during the past year,	54
Committed Second time,	5
do. Third time,	1
Sentence Commuted,	6
Served out the time for which they were Committed, . . .	42
Amount of County Pauper bills presented to the Court of Common Pleas April term 1850,	\$1,640 10
Deducted from the same by County Judges, 500 05	
Balance received by the City,	\$1,140 05
Amount of County Pauper bills presented to the Court of Common Pleas Nov. Term 1850,	\$81 34
Deducted from the same by County Judges, 118 50	
Balance received by the City,	762 82
Whole Amount received of the County,	\$1,902 89
Amount of County Tax paid by the City of Manchester for the year 1850,	\$4,962 53

Manchester from Feb. 1, 1850, to Feb. 1, 1851.

CR.

By PERSONAL PROPERTY AT CITY FARM FEB. 1, 1851.		
2 yoke of Oxen,.....	230	00
5 Cows and 2 Calves,.....	200	00
1 Devonshire Bull,.....	40	00
2 Horses,.....	325	00
15 Dunghill Fowls,.....	6	00
3 Swine,.....	36	00
3 1-2 bbls. Pork,.....	70	00
3 1-2 do. Beef,.....	42	00
9 do. Cider,.....	18	00
9 1-2 do. Apples,.....	15	25
Cabbages, Turnips, Beets and Onions,.....	10	00
200 Bushels of Potatoes,.....	140	00
300 do. Corn,.....	300	00
125 do. Oats,.....	75	00
14 do. Beans,.....	28	00
7 do. Rye,.....	7	00
Other provisions and groceries of various kinds,	84	50
75 Tons of Hay,.....	825	00
4 1-2 Tons of Straw and Cornfodder,.....	34	00
4 Sleds,.....	30	00
6 Carts and Wagons,.....	165	00
Extra Bodies, Wheels and Springs,.....	70	00
1 New Horse Wagon,.....	55	00
1 do. do. Cart,.....	50	00
Other Farming Tools of all kinds,.....	264	00
1 New Corn Sheller,.....	6	00
Matrass, Beds and Bedding,.....	313	58
Stoves and all other household Furniture,.....	330	00
100 Cords of Wood,.....	325	00
6,000 Feet of Lumber,.....	72	00
356 lbs. Chloride of Lime, Old Iron and other small articles not enumerated in the above,	45	50
		<u>4,211 83</u>
Cash received of the County of Hillsborough,..	523	74
Amount due from do. do.		
Feb. 1, 1851,.....	57	39
For supporting City Paupers,.....	232	10
Permanent Improvement,.....	656	96
Cash received from other towns,.....	65	29
Work done on Lowell Street,.....	170	00
Cash received for produce sold and paid into the Treasury by Daniel Randlet,.....	829	74
		<u>2,535 22</u>
		<u>\$6,747 05</u>

THE apparent deficiency of the balance in favor of the City farm, arises from the fact that whilst all the expenses incurred for the convenience and comfort of a large number of paupers remains the same, the number in consequence of the purchase of the County farm, has been greatly reduced and it has been impossible to reduce the expenses at the City farm in the same proportion.

If \$751,03, the full amount due from the County for the support of County paupers on the city farm had been paid the city, which we think in justice should have been done, instead of a deduction of \$227,29 having been made from the same by the County Judges, the balance in favor of the City farm would have been \$440,76 instead of \$213,47.

The expense of drawing about 600 loads of manure from the streets of the city to the farm the past year, has been added to the amount of permanent improvements.

In regard to the management of affairs at the Alms House by our present superintendant, we feel that it is due to him to say, that the course he has pursued meets the entire approbation of the board of overseers.

MOSES FELLOWS,	} <i>Overseers</i>
DANIEL BALCH,	
SAMPL P. JACKSON,	
AMASA WATERMAN,	
A. G. GALE,	} <i>of</i>
	} <i>the Poor.</i>

In Board of Aldermen, Feb. 18, 1851.

Read, accepted, and ordered to be printed. Sent down for concurrence.
FRED'K SMYTH, City Clerk.

In Common Council, Feb. 18, 1851.

Read and accepted in concurrence.

B. F. AYER, Clerk.

Report of the Committee on the "Valley" Cemetery.

To His Honor the Mayor and City Council :

The joint standing Committee on the Valley, beg leave to present their annual report.

This lovely spot, on which nature has been so lavish of her favors, becomes more and more interesting to our citizens, as it becomes more thickly peopled with the *Dead*, and monument after monument rises to mark the spot, sacred to the memory of departed friends.

It has been the design of your Committee the past year, to improve, and keep the grounds in good condition, the paths and avenues have been kept in repair, the hedges pruned, the leaves and underbrush cleared off.

The City Council appropriated five hundred dollars the past year for the purpose of purchasing a new Hearse, and erecting a House for the same.

Your Committee after visiting several places and examining different patterns, contracted with A. W. Sanborn, of this city, to build the Hearse which has been completed to their satisfaction, the execution of which reflects much credit upon the manufacturer. For want of a suitable building in which to keep it, this Hearse has not been brought into use, but remains stored with the builder; meantime the old Hearse has been thoroughly repaired and answers for present use.

Your Committee believing the time had arrived when a Gate-way, at the public entrance on Chestnut street, might with economy be erected in connection with a house for the new hearse, also one for the tools and implements belonging to the grounds. procured a plan, designed by Mr. Oliver, in which are combined both the useful and ornamental. The

Gateway is to be of hewn granite, and the houses of wood, made to imitate granite in front. The contract for the stone work has been made with J. T. P. Hunt, the wood with Alonzo Smith. It was expected that this work would have been completed previous to this time, but owing to the severity of the winter, it has been delayed. It is confidently expected that it will be completed by the 1st of April, which when done will be a great ornament to the place. The contract for this work is seven hundred and two dollars.

The whole number of deaths as reported by the undertaker, Mr. J. J. Straw, for the year ending Feb. 1st, 1851, has been 237, (being 187 less than the previous year.) 59 have been carried out of the city; the remainder, 178, have been buried in the Valley. Of this number 62 have been buried in lots and 116 in the Common or Public burying ground.

The number of lots sold to Feb. 1st, 1851, is 19. Amount of cash in the treasury Feb. 1, 1851,.....	\$344 51
Amount received from sale of lots, to February 1st, 1851,.....	215 05
Appropriation for Hearse, House, &c.....	500 00
Making in all,.....	<u>1,059 56</u>

Expended for Labor on the Grounds

Paid G. W. Wilson, for Labor,.....	165 32
Peter McMahan do. do.	16 23
T. Parker, do. do.	6 88
R. D. Mooers, do. do.	21 85
Joel Taylor, for Clerk for Committee in 1849,.....	12 00
Sundry bills,.....	116 34
Frederick Smyth, for Acacia for Hedges,.....	20 43
T. P. Pierce, for painting bridges and signs,.....	20 74
Repairing old Hearse,.....	19 35
A. W. Sanborn, for new Hearse,.	175 00
G. T. Mixer, harness and straps,	<u>20 00</u>

Total expenditures for the year ending February 1st, 1851,.....	<u>494 14</u>
Leaving a balance of cash in treasury,	\$565 42

<i>Amount brought forward</i> ,.....		\$565	42
Amount due for lots sold,.....	223	39	
" " grass "		6	50
" " wood "		27	75
			<u>257 64</u>

Whole amount of available funds,.... \$823 06

All of which is respectfully submitted by your Committee.
 Manchester, Feb. 18th, 1851.

DANIEL BALCH,	} <i>Committee on the Valley.</i>
J. H. GOODALE,	
SAMUEL DAME,	
R. D. MOOERS,	

In Board of Aldermen, Feb. 18, 1851.

Read and accepted. Sent down for concurrence.
 FRED'K SMYTH, City Clerk.

In Common Council, Feb. 18, 1851.

Read and accepted in concurrence.
 B. F. AYER, Clerk.

Report of the Committee on Commons,

To His Honor the Mayor and City Council:

GENTLEMEN,—The Joint Standing Committee on Commons and Cemetery to whom is intrusted the superintendance of the City Commons ask leave to present their Annual Report.

During the past year your Committee have endeavored to fulfill the duty assigned them by attending to the repairs of fences and keeping the walks and trees in good order in the several Commons.

In consequence of the drouth of the previous year many of the trees that had been set out died, to supply the place of which your Committee early in the season made an agreement with J. G. Coult to furnish trees for the several Commons, warranted one year up to the first of June next at 75 cents each,—one half to be paid on the delivery and setting out the trees and the other half at the expiration of the year, on such as shall be found growing and in a healthy state: He accordingly furnished 137 trees and was paid \$51,25, according to contract.

Your Committee have also caused the walks on Concord Square to be widened, straightened, and graveled. They have also caused the ground on Merrimack Square to be graded and laid down to grass.

Amount appropriated by the government for commons,	\$100 00
Amount received for grass sold,.....	54 00
Total amount,.....	454 00

The amount expended and set off to the several Commons for labor and other expenses is as follows:

Concord Square,.....	\$112 72
Merrimack Square,.....	78 75
Tremont Square,.....	19 25
Total amount expended,.....	210 72
Leaving a balance undrawn of,.....	343 28

In concluding this report your committee would beg leave to remind the City government that according to the deed giving Concord Square to the city, by the Amoskeag Company, one of the conditions was, that an iron fence should be built around said Square, which by those conditions should have been built the past year, and it is hoped that measures will be taken immediately to fulfil that condition, thereby permanently securing this beautiful Square to the City. All of which is respectfully submitted.

Manchester. Feb. 18th, 1851.

DANIEL BALCH,	} Committee on Commons.
J. H. GOODALE,	
SAMUEL DAME,	
R. D. MOOERS,	

In Board of Aldermen, Feb. 18, 1851.

Read and accepted. Sent down for concurrence.

FRED'K SMYTH, City Clerk.

In Common Council, Feb. 18, 1851.

Read and accepted in concurrence.

B. F. AYER, Clerk.

ENGINEER'S REPORT.

To His Honor the Mayor and the Board of Aldermen,—

GENTLEMEN: Agreeable to Ordinance No. 9, it becomes my duty as Chief Engineer to report the condition of the Fire Department in this City.

On examination I am able to report that all the Engines and apparatus belonging thereto are in complete working order. The following will show the strength and condition of the Department:

Engine Co. No. 1.

MEMBERS,.....	40.
Land and Building on Vine St. valued at,..	\$1,000 00
Engine and Hose Carriage,	" " 900 00
26 feet Suction Hose,	" " 52 00
525 " Leading Hose,	" " 236 25
2 Sleds,	" " 10 00
1 Stove and Stove Pipe,	" " 12 00
1 Signal Lantern,	" " 12 00
4 Torch Lamps,	" " 8 00
1 Glass Lantern and Lamp,	" " 1 75
2 Oil Cans and 1 Tin Boiler,	" " 4 00
1 Hammer, 1 Lock, 1 M. Safe,	" " 1 12
14 Settees, 105 feet,	" " 44 00
60 glazed Caps,	" " 50 00
60 Badges,	" " 6 00
60 Keys and 1 Lock,	" " 7 00
1 Box for washing Hose,	" " 4 00
1 Desk,	" " 3 00
1 Pump,	" " 5 00
18 Spanners,	" " 6 00
1 Screw Hammer,	" " 1 25
1 Extra Set of Brakes,	" " 10 00
	\$2,373 37

Amount brought forward,.....\$2,373 37

Engine Co. No. 4.

MEMBERS,.....57.

Land and Building,.....	\$900 00	
1 Engine and Hose Carriage,.....	950 00	
575 Feet Leading Hose,.....	276 00	
52 Feet Suction Hose,.....	100 00	
1 Signal Lantern,.....	12 00	
4 Torch Lamps,.....	8 00	
2 Stoves and Stove Pipes,.....	25 00	
2 Sleds Cost 15.00,.....	10 00	
10 Settees and 4 Chairs,.....	35 00	
3 Office Chairs,.....	4 00	
1 Pump,.....	5 00	
1 Table,.....	6 00	
8 Hosemen's Caps,.....	14 00	
22 Spanners and Belts,.....	11 00	
2 Screw Hammers,.....	3 00	
1 Hatchet and Shovel,.....	1 50	
2 Lanterns,.....	2 50	
2 Oil Cans and 1 Lamp Filler,.....	1 25	
1 Jug and 3 Water Pails,.....	1 00	
1 Lock and 60 Keys,.....	7 00	
2 Ropes,.....	1 50	
1 Water Pot,.....	25	
	<hr/>	\$2,374 00

Engine Co. No. 5.

MEMBERS,.....35.

Land and Building,.....	\$1,000 00	
Engine and Hose Carriage,.....	900 00	
14 feet Suction Hose,.....	28 00	
14 " " "	7 00	
600 " Leading "	225 00	
2 Sleds, cost \$15,.....	10 00	
2 Stoves and Pipes,.....	30 00	
1 Signal Lantern,.....	12 00	
4 Torch Lamps,.....	8 00	
3 Glass Lanterns,.....	3 75	
1 Oil Can,.....	1 50	
1 Copper bottomed Boiler, 1 Iron Kettle,..	2 50	
2 Small Oil Cans,.....	1 50	
2 Water Pails and 1 Stone Jug,.....	50	
14 Spanners and Belts,.....	6 00	
	<hr/>	

Amounts carried forward,.....\$2,235 75 \$4,747 37

<i>Amounts brought forward</i>	\$2,235 75	\$4,747 37
1 Screw Hammer,	1 50	
9 Hats or Caps,	21 00	
9 Settees,	23 00	
1 Table,	5 00	
50 Badges,	12 00	
1 Lock and 50 Keys,	5 25	
1 Pump,	5 00	
3 Extra Ropes,	4 00	
1 Cord Wood,	5 00	
* 1 Quart Sperm Oil,	33	
1 Steel Shovel,	1 00	
1 Vice,	1 50	
1 Lot Straps and Hooks,	2 00	
7 Life Ropes and Hooks,	1 75	
2 Brooms,	50	
4 Bars Soap,	1 00	
4 Balls Wicking,	25	
3 Arm-Chairs,	5 25	
6 Parlor Chairs,	3 00	
1 Extra Blunderbuss,	10 00	
1 Extra Leader,	10 00	
1 Branch Pipe,	8 00	
1 Pr. Extra Brakes,	15 00	
	<hr/>	\$2,377 09

Hook and Ladder Company No. 1.

MEMBERS,	41	
Hook and Ladder House,	\$1,000 00	
do do Carriage,	150 00	
400 Feet Ladders,	75 00	
300 do Rope,	20 00	
4 Axes,	4 00	
1 Trumpet,	5 00	
6 Buckets,	6 00	
2 Torch Lamps,	4 00	
1 Signal Lamp,	5 00	
1 Lantern,	1 75	
4 Fire Hooks,	35 00	
51 Badges,	6 00	
8 Pike Poles,	8 00	
5 Chains,	25 00	
1 Shovel,	1 00	
2 Brooms,	40	
1 Oil Can,	50	
2 Stoves and Funnel,	18 00	
<i>Amounts carried forward</i> ,	\$1,364 65	\$7,121 45

<i>Amounts brought forward</i> ,.....	\$1,364 65	\$7,124 45
1-3 Cord Wood,	1 75	
1 Centre Lamp,.....	1 00	
9 Settees,.....	21 05	
3 Chairs,.....	1 50	
1 Desk,.....	3 00	
1 Table,.....	50	
1 Old Ladder Carriage,.....	10 00	
	—————	\$1,403 45

Engine Company No. 3.

MEMBERS,.....33

This Engine and all the apparatus consisting of 1,500 feet of Hose and all necessary fixtures, belongs to the Stark Corporation.

Engine Company No. 6.

MEMBERS,.....46

This Engine belongs to the Manchester Print Works Corporation ; the apparatus and fixtures belong to the City, which is as follows, *viz* :

300 Feet of Hose, (all new),.....	\$180 00	
1 Signal Lantern,.....	15 00	
4 Torch Lamps,.....	16 00	
6 Caps,.....	15 00	
1 Trumpet,.....	6 00	
82 Badges,.....	9 20	
10 Belts,.....	3 75	
79 Figures and Letters,.....	6 41	
1 Iron Bar,.....	1 50	
	—————	\$252 86

Hose and Ladder Company No. 2.

MEMBERS,.....56

The property of this Company belongs to the Amoskeag Corporation, and consists of 2 Hose Carriages, 1 Ladder Carriage, 1,000 feet of Hose, 100 feet of Ladders, 50 Buckets and other necessary fixtures.

The above described property belonging to the several Corporations is all in complete working order, and is very kindly tendered for the benefit of the City in case of fire ; therefore, the Companies are considered on equal footing with other Fire Companies of the City, and are entitled to the same privileges.

Schedule of Incidental Property.

7 India Rubber Coats,.....	\$45 50	
3 Sets of Couplings,	9 00	
14 Badges. (Fire Wards,)	5 00	
	—————	\$59 50
		<u>\$8,840 26</u>

RECAPITULATION.

Engine Company No. 1,.....	\$2,373 37	
“ “ “ 4,.....	2,374 00	
“ “ “ 5,.....	2,377 08	
Hook and Ladder Company No. 1,.....	1,403 45	
Engine “ “ 6,.....	252 86	
Incidental property,.....	59 50	
		<u>\$8,840 26</u>

Number of Reservoirs and other Supplies of Water.

Elm Street,.....	Reservoir,.....	1
Bridge “.....	“.....	1
Lowell “.....	“.....	1
Concord “.....	“.....	1
Manchester Street,.....	“.....	1
Pine “.....	“.....	1
Central “.....	“.....	1
Hanover “.....	“.....	1
Merrimack “.....	“.....	1
Tremont Square,.....	“.....	1
Amherst Street,.....	Gate,.....	1
Hanover “.....	“.....	1
Hanover Square,.....	Pond,.....	1
Concord “.....	“.....	1
Merrimack “.....	“.....	1
		—15

Amount of property lost by fire for the year ending January 31, 1851, is estimated to be nearly as follows, viz :

Stark Mills Corporation,.....	\$50,000 00
Joseph Mitchel's Stable, &c.,.....	1,000 00
Joseph Marshall's Barn, &c.,.....	100 00
Dr. Z. Colburn's House,.....	50 00
Other small damages,.....	100 00
	<u>\$51,250 00</u>

All of which is most respectfully submitted.

WARREN L. LANE, *Chief Engineer.*

Manchester, Feb. 1, 1851.

In Board of Aldermen, Feb. 18, 1851.

Read and accepted. Sent down.

FREDERICK SMYTH, *City Clerk.*

In Common Council, Feb. 18, 1851.

Read and accepted in concurrence.

B. F. AYER, *Clerk Common Council.*

REPORT OF THE SCHOOL COMMITTEE.

To the Mayor and Aldermen of the City of Manchester :

In compliance with their duty, the Committee would beg leave to submit the following report :

The number and grade of schools, and the number of teachers in them, remain the same as last year, with one exception. In compliance with the instructions of District No. 2, a teacher of penmanship has been employed during the present year, commencing with the Summer term. In order to fully carry out the vote of the District, it was found necessary to fit up two writing rooms for the accommodation of the pupils—one in each of the Grammar School houses. The teacher, Mr. M. G. Kimball, devotes his time equally to the instruction of the pupils of the High and two Grammar schools. The Committee have thought proper to limit his instructions to these schools as there are but few in the lower grades of schools to whom instruction in chirography would be of any comparative value. In short, were such instruction to be given in these schools, aside from the small advantage to be derived from such instruction to pupils so young, it would require the services, at least, of an additional teacher. This would incur an expenditure, it seems to the Committee, entirely needless, under our present organization, when, by regular gradation, each scholar in, the Grammar and High schools, can enjoy every opportunity of obtaining a practical knowledge of this most important point of Common school education.

Mr. Kimball is no mere *flourisher* or *painter*, but writes a plain, systematic, business hand, and possesses the faculty of imparting systematic instruction to his pupils, and the Committee can not but add, that they have made commendable progress under his instruction.

Changes of the teachers of our schools have been made in many instances. Some have been placed in different grades of schools; others have left voluntarily, to take their places in a different sphere of life; while one, Mrs. A. M. Caverly—an efficient teacher—was obliged to leave on account of ill health. We are under the sad necessity of adding, that relief from her arduous duties as a teacher, was of no avail, and that she ceased her labors on earth a week since ;

the second instance of the death of a teacher in our city. But from these changes, the Committee take pleasure in stating their opinion, that our schools have received no detriment. The vacancies have been filled with competent and acceptable teachers. The Committee can not omit to mention in this connection one fact, as they consider it somewhat creditable to their predecessors and themselves, on the score of knowledge of character. Six of the changes referred to above, have been made by the transfer of as many young ladies from the head of the school room, to take their places at the head of the *domestic circle*. And although we can but regret their loss from our schools, as they were among our best teachers, yet our loss will be their gain and that of society, as they cannot fail to adorn any station of life in which they may be placed.

In this connection, we would also state, that at the first meeting of the Committee at the commencement of the year, the proposition was unanimously assented to, that in every District where difficulty existed as to the school or the teacher, *there* we would place a *new* teacher. This proposition has been followed out, and with the happiest results. Although, in some instances, there may have been some fault-finding on the part of the teacher or the teacher's friends, or on the part of the factions among the parents, yet, in the end, all must be satisfied as to the result—as the progress in those schools has been the greater for the change. A change greatly to be desired, as before, *expenditure* was a mere *waste* of money.

The schools out of District No. 2 are continued only a portion of the year, averaging from five to nine months and are taught in the summer by females and in the winter by males. We would here state that much more money is appropriated to the Districts out of No. 2 than is raised by school tax in those Districts. This fact is creditable to our City Councils, as it shows an enlightened and liberal spirit, that looks to the well-being of society *through* the instruction of the rising generation, rather than to the *dollars, cents and mills* raised by tax, in this or that school district.

The whole number of our public schools in the city is twenty-nine. Of this number, twenty-one are within District No. 2, comprising the compact part of the city. In the twenty-one schools in District No. 2, twenty-eight teachers are employed, five males, and twenty-three females. These schools are continued through four terms in the year, of eleven weeks each. More particular information as to these matters, can be obtained from the Tables annexed to this report.

District No. 1.

This is a small school, and in former years, in the language of a former Committee, "did not appear to be in so forward a condition as their opportunities would lead them to expect," and they were compelled to add "that in their belief, this arose in a great degree from a want of interest and unanimity of feeling among the parents, and a want of co-operation, on their part, with those having the charge of

their schools." We are inclined to the same opinion as to the causes of former want of progress in this school. There was want of unanimity of feeling among the parents. This ill-feeling, in time, as is sure to be the case, extended to the teachers. The usefulness of the teacher was impaired—destroyed—by these *neighborhood* prejudices, engendered *out of the school*, but entailing their baneful results *upon the school*.

During the year new teachers have been placed in this school—Miss Boynton in the summer and Mr. H. E. Stanton in the winter. The Committee are happy in being able to state, that the scholars have made commendable progress under their instruction—that not a word of complaint has been heard from the District—but, on the contrary, all feel disposed to co-operate in sustaining the teachers and the school. This being the state of things, we look forward to the time, and that soon, when this school shall rank among the first in the city. But, in this connection, the Committee must needs say, they had the utmost confidence in the teacher against whom existed the most prejudice in the District. Having this confidence, they placed her in a more responsible situation, where she discharged the duties of teacher to the entire satisfaction of the parents of the District, and with such approval of your Committee, that they elected her unanimously to the Primary school in District No. 2, upon Manchester street, where she still continues to deserve well at the hands of your Committee, as a prompt and energetic teacher.

District No. 3.

This school, under the disadvantage of a small school room, crowded, inconvenient, and unventilated, save by "cracks and crannies," is in fine condition. The Summer school, under Miss Stark, was in fine order and the progress of the pupils most commendable. In order that the character of the school might be sustained and raised, they employed a teacher of experience and at advanced pay for the winter school in this District. They were led to do this in part, from the fact that there had been in this District heretofore, some little difficulty. But the Committee have heard not a murmur during the year from the District, and they are induced to believe, that if difficulties have existed heretofore, they are now allayed. Certain it is, the school under Mr. Eaton is in most excellent condition, and for regularity of attendance of the pupils, progress and good order, is among the first of its grade in our city.

District No. 4.

This school does not take its proper rank among our schools. It is located in an enterprising village and should be one of our best schools. The teachers in the Summer and Winter terms, Miss Plumer and Mr. Hill, have been assiduous in their instructions, but there is not that progress we should expect from the opportunities enjoyed by the pupils. This may be attributed in some measure, to the want of a

good school house. The present one is sadly deficient, and, with many others in our city, should give place to a new one. With a new school house and increased interest on the part of the parents, we should look for decided improvement in this school.

Will not the people of this District move in this matter of a new school house? Surely they will, if they consult their best interests.

District No. 5.

This school continues to improve. The instruction was good the past summer. It is under good instruction the present winter, Mr. Merrill is an efficient teacher and the school has made great progress under his instruction. The parents take much interest in the welfare of the school. At the examination of this school at the close of the summer term, a large number of the parents and friends of the school were present. This fact tells in favor of the District. When the *parents* in a District take an interest in a school for its *welfare*, we are sure to find a good school. By such interest the teacher is encouraged in his labors, and the pupils are cheered on to greater exertions. We could wish that other Districts would follow the example of No. 5, in this particular.

District No. 6.

This is the youngest district in our city, and yet its school is far ahead of some of its elder sisters. This is in a measure owing to the unanimity existing in the District. They determined to have a good school and they have one. The Committee have been fortunate in securing the services of good teachers and the District have been *aware* of the fact. Mr. J. E. Bennett has taught this school for two Winters. He is an accomplished scholar, a faithful and successful teacher, and of course, under all of these favorable circumstances, this school should rank among the first schools of our city. In this rank we place it, and here it will remain, so long as the people of the District, are actuated by the same motives as at present.

District No. 7.

This school, under the instruction of Mr. J. Y. McQueston, appears to much advantage. The school bore a somewhat thorough examination in Geography, Grammar and Arithmetic, and with a great deal of credit to teacher and all concerned. The exercise of vocal music has received attention and a few tunes were sung by the scholars, at the close of their exercises, with good effect. The order of the school is excellent, showing that the instructor, to thorough practical instruction, adds an energetic government—an essential in the qualifications of a teacher. We consider the District fortunate in having the services of their present teacher and cannot but hope they will be equally fortunate in future.

District No. 8.

This is a small school, but it appears remarkably well under its present teacher, Mr. John L. Batchelder, a young gentleman from our High School. It appeared in fine order at the examination, the classes were well arranged, the pupils were prompt and correct in their answers and evinced throughout, thorough instruction on the part of the teacher. The Committee were pleased to witness the improvement in this school, alike creditable to teacher and pupils. They rank it among the first schools out of District No. 2.

District No. 9.

The school in this District appears very well. The school is a small one, and of course has the greater chance of improvement. The scholars appear orderly and disposed to improve their advantages. They answered promptly the questions put to them, and their teachers appear to have exerted themselves for the improvement of the pupils under their charge. The school house in this District should give place to a better one. It is altogether too small, not to say anything of its construction and arrangement.

District No. 2.

This District embraces the compact part of the city, together with the schools at "the Falls" and at "Towlesville." The schools are divided into four grades, viz: Primary, Middle, Grammar and High.

Children under four years of age are admitted into the Primary schools, where they are taught reading and spelling. After due proficiency in these studies, they are admitted into the Middle schools, where, in addition to reading and spelling, they are instructed in the elements of Geography and Arithmetic, preparatory to their admission into the Grammar schools. In the Grammar schools, the pupils are instructed in all the branches of an English education usually taught in Grammar schools.

In the High school are taught Greek, Latin, French, and the higher branches of English literature.

The Falls School.

The school at "the Falls" is not in so good condition as its position warrants. This, in a great measure, is owing to a neighborhood quarrel in that section of the District. We found Miss Bunton in this school, but her position was so irksome that she resigned. The Committee then, as in like instances in other Districts, placed a *new* teacher in the school—one every way qualified for the position, and this has tended to allay the difficulties.

Some of the scholars were inclined to be turbulent, others had no apparent relish for their studies; and under all these circumstances, it is easy to see, that, with an efficient teacher, like Miss Mead even, no great progress would be made in the school for a time.

But the school is now in a fair way, and if there are no disturbing

causes from *without*, it will become a school, creditable alike to the pupils, the teachers and the city.

Towlesville School.

The school at "Towlesville" has the reputation of being a difficult school to manage. The Committee are sorry to say that the reputation is well deserved. Miss Manahan had the charge of this school for a long period, but asked to be released from the school—on account of the great task in governing the same. She was transferred to one of the Lowell street schools. Miss Underwood, a lady of much experience in teaching, was elected to this school. She found she had undertaken a laborious task and when she resigned the charge, for other duties, the Committee came to the determination to place a male teacher in this school. They selected Mr. George A. Crosby, and, the Committee are pleased to say, with the happiest results. The school-room, when visited, appeared tidy, the scholars neat, orderly, and attentive to their studies. They answered the questions asked them promptly and intelligently, and the school, altogether, appeared in a very creditable manner.

The Grammar Schools.

The Grammar Schools are most efficiently organized under the same corps of teachers as last year, with one exception. Miss M. E. Nichols has taken the place in the South Grammar School, vacated by Miss C. Eaton, resigned. Mr. Moses Brown is at the head of the North Grammar School, and Mr. A. M. Caverly is at the head of the South Grammar school.

Both of these schools are in the highest state of discipline, and will take rank with any schools of a like grade in our own State, or out of our State. The instruction is systematic and thorough. The teachers are assiduous in their efforts, accomplished in their departments, and possess in an eminent degree, the happy faculties of gaining the good will of their pupils, and imparting most readily, that instruction required of them. Our citizens should take especial pride in these schools and favor them oftener with their own presence and that of their friends.

The High School.

The High school is still under the efficient control of Mr. Amos E. Hadley, assisted by Miss C. C. Johnson, and Miss E. P. Straw, who has taken the place of Miss Allison. This corps of teachers has raised the High school to a rank of superior excellence, as all can testify who have visited the school or attended the late examinations of the same. Many of our citizens, the best qualified to judge in such matters, have united in their testimony to the thorough instruction given at this school, and the creditable manner in which the pupils acquit themselves in their recitations. Mr. Hadley is an accomplished Classical and Belles-lettre scholar, possessing the apti-

tude of teaching in an eminent degree, while his assistants, Miss Johnson and Miss Straw, are most thoroughly qualified for their several departments. Under such teachers, the High school cannot but meet the expectations of the most sanguine and exacting of its friends. And the Committee do not hesitate to say, that, in their opinion, no academical institution in our State, offers superior advantages for advancement in Classical or English literature, to the High school of the city of Manchester. Let our citizens but favor this school with their presence, both in term time and at the public examinations, and they cannot fail to convince themselves of this fact and at the same time to afford by their presence, sympathy to the teachers and encouragement to the pupils.

The Committee would here state, that the rest of the schools in this District are under teachers of ability, who are untiring in their efforts and who are endeared to pupils and parents, and they cannot but express the hope, that their services will be sustained by their successors in office. Many of these teachers have become, by a long course of public service, identified with the very interests of their schools, and we are of the opinion that the interests of their schools will be best subserved by their continuance, rather than by change of teachers.

School Houses.

Our schools, as a whole, have improved upon former years, and compare well with those of any other town or city with which we are acquainted, but there is room for much greater improvement in many particulars. Yet there are serious obstacles in the way of their improvement. One of the main obstacles can be removed by the various Districts. That is, *bad school houses*. Many of the school houses in the city are mere *apologies* for *school houses*—small, badly constructed, badly arranged, not ventilated, cold and comfortless. Such houses dishearten the teacher and the pupil, and it is needless to expect great improvement in schools kept in such houses. Of this class are the school houses at "Towlesville" and at "Moore's Village," and some in District No. 2. Then there are others of more costly structure that are sadly deficient in their finish and arrangement. The High school house is an example. The Committee of last year remarked of this house, "The house is inconvenient and wholly unadapted to the wants of the school. It was originally designed and is well adapted for a Grammar school, and in the opinion of the Committee, the time has arrived when a third Grammar school is needed in this city. We therefore recommend, that an appropriation be made at the commencement of the ensuing year, sufficient for the erection of a school house adapted to the wants and suitable for the accommodation of the High school, and that a third Grammar school be put in operation in the house on Lowell street." In all this, the present Committee most fully concur, except that this house "is well fitted for a Grammar school." It is fit for no school, until it is completely renovated and repaired. Now, the winds and rains of

heaven have free access to the school within its walls, and of a cold winter's day, it requires two stoves with plenty of funnel and two young men to tend them, together with the frequent exercise of *turning* on the part of the scholars, to keep them warm and comfortable. It is needless to remark that this house is *thoroughly ventilated*.

These houses should be repaired forthwith if we would see our schools making still greater progress. We would most fully endorse the recommendation of the Committee of last year, in relation to an appropriation for the erection of a house for a High school. This want is so apparent to every one, that we presume the people of the District will at their next meeting, make the appropriation necessary for the building of this house. Should the appropriation be made, we would recommend the Building Committee to visit the best houses in New England and profit by the experience of others in the architecture and arrangement of the inside of the building. The Spring and Park street school houses, though built at great expense, are most sadly deficient in these particulars. The recitation rooms in the Spring street school house, are not large enough for the smallest classes of the Grammar school, and in the main school room, the seats are so arranged, that the scholars face the windows, the light striking in their eyes, instead of upon their books. The blackboards and maps of course, are in front of the scholars and in a very bad light, and to be seen only from particular points. This is most decidedly a bad arrangement every way. It is not only the cause of a great loss of time, but it is a positive injury to the eyes of the scholars. All this might have been obviated by the exercise of a little judgment. The setting a partition would have enlarged the recitation rooms and the reversing the order of the seats, would have brought the light of the windows upon the backs of the scholars and upon their books, blackboards and maps, instead of into their faces. Then the Park street school house, is as a whole, a most shabby affair. In some of the basement rooms, you could *look out doors betwixt the floors and the brick work!* In the attic of the same building you could *thrust your hand into the open air betwixt the roof and the brick walls, and could thrust your fingers through the shingling in spite of the saddle boards!*

All this was in consequence we suppose, of doing things by the halves, that is, *by the job!*

It is surprising what a difference exists in the community as to the finish of our public buildings even. Our State Houses must be of the most approved style of architecture and of elaborate finish—yet are used only a few weeks in the year! Our Court Houses are of approved make and finish—yet two months in the year will cover their utmost use! Our Jails and Prisons are fitted up with the most modern improvements—yet they are for the accommodation of the dregs of society! Our Churches are built in the most thorough manner, and fitted up with taste, according to the habits of their proprietors—yet are used only once a week, and then only for some three hours in the day! But our School Houses, for the accommodation of the fra-

gile bodies of our children—in which are nurtured and formed their immortal minds—these may be built in any style of architecture—fitted up in any style of finish, and arranged in any way or manner, provided “they *answer the purpose!*” This should not be so. The School House should receive our greatest attention. Attend to the School House properly and there will be less need of Alms Houses, Court Houses, Jails or Prisons!

In Manchester, however young, we are little behind our sister cities of the same population, in the number and style of school houses—yet some are very bad.

All the defects of the old houses should be remedied in a new house and should be corrected and repaired in the old ones so far as may be. In this way an important obstacle in the way of the improvement of schools may be removed.

District Feuds.

Another obstacle in the way of improvement in some of our schools, is the *District feud or quarrel*. Wherever these exist, and they exist in some of our Districts, the usefulness of their schools is impaired. Difficulties among parents will extend to their children and through their children, if in no other way, to the school. But in most instances, the *District feud* is carried directly into the school by the parents themselves. The teacher is *liked* or *disliked* as he is supposed to favor this or that party to the *feud*. And thus school and District are in a continual tumult. Such a state of things is *unmanly* and *unchristian* in the extreme. It would better answer for *tribes* of *savage* Indians, than for *neighborhoods* of civilized and christian people! Wherever they exist, it is to be hoped, they will cease to exist, through the good sense of the people and a proper regard on their part, for the advantage of their children. Should they cease to exist, a great obstacle in the way of their improvement, will be removed.

Books.

A multiplicity of books in the same study, is another serious obstacle in the way of improvement in many of our schools. As many as six or eight different arithmetics are found in some of our schools out of District No. 2—so many that the teachers have found it impossible to class their scholars. So of geographies and reading books. This fact calls loudly for reform—the pruning knife of the County Commissioner. The sooner it is effected the better for our schools. If a school is not properly classed there is a great loss of time in instructing and a great loss of instruction to the pupil. Every parent should see to it that his children are furnished with the proper *kinds* of books. A child may learn to read from an *almanac*, but he will learn more readily and with greater convenience to himself and the teacher and with less disturbance to the school, by learning from a primer and such an one as is used by the rest of his class.

Lack of Interest in our Schools.

There is a great want of interest on the part of parents in our schools. Could this difficulty be obviated, many other obstacles in the way of the improvement of our schools—would soon be removed. If the parents would visit schools in which they are immediately interested, the defects in our school houses, the inconvenience as to books, the irregularity of pupils and other serious evils, would soon be remedied. "Seeing is believing," and should the parents witness these evils, they would at once apply the remedy. Besides, if parents pay frequent visits to our schools and evince a marked interest in them, this interest is sure to be imparted to the pupils and to the teacher even. The tenants of the school-room should have our sympathies in their labors, and when they have them to such an extent, as to secure the watchful, assiduous care and attention of parents, their daily attendance in the school-room on the part of the pupils, will cease to be a task;—more than this, will become a pleasure.

Irregularity and Vagrancy.

In most of our schools the attendance is constant.—But there are exceptions. In some of the schools, pupils are kept from school portions of the day or portions of the week and in others they are called out of school upon the most trivial occasions. This is a great obstacle in the way of improvement in these schools. The scholars thus kept from school receive a positive injury. They are unable to keep up with their classes, and lose ground that it is frequently impossible to regain through the term. Besides, the time and attention of pupils and teachers, are taken up by the efforts of such delinquents, to retain their places in the class, or by their solitary recitations out of the class. This state of things should be reformed. Let the parents see to it immediately.

Then the vagrancy of boys is an alarming evil in our city. There are scores of boys prowling about our streets, who never see the inside of a school-room. Their time is spent in idleness, dissipation and more alarming wickedness. This evil is not confined to boys alone. Girls even, but just commencing upon their teens, are found in the streets by day and night, whose pert appearance and forward demeanor, show they are not acquainted with the restraints of parental government or the instructions of the school. The records of our Police Court show an alarming state of evil among our juvenile population. Something must be done—either by the City or State to restrain this spreading evil. Now, the parents or the City Police, are the only conservators of their conduct. In such cases, parental authority has generally ceased to have any control, and constabulary interference only leads to farther degradation and knowledge in crime—as the result of such interference is, generally, the House of Correction or the Jail—the last places to expect reformation. These young persons should be placed at school. If our ordinary schools will not answer the purpose, the city, County or state should provide one that

will answer the purpose. It is high time some movement be made to arrest this evil—*juvenile vagrancy*. It exists in a greater or less degree in all of our large towns. United effort should be brought to bear upon this subject. If the subject were brought before our legislature in a proper manner, we doubt not a remedy would be provided. If the legislature neglects the subject, then let our city take the matter in hand, and provide such a remedy—in the shape of a Farm-school, as shall cleanse it of this crying evil. We would most respectfully suggest the propriety, if nothing should be done by the State, of opening a Reform School at the City Farm, and that all vagrant children be sent there by virtue of a City Ordinance.

Pay of Superintending School Committee.

Then again, we would take the liberty to suggest, that our schools would be greatly advantaged, if adequate remuneration were made to the Superintending School Committee; such remuneration as would secure the necessary examinations and supervision of all the schools. Every one will agree that each school should be visited by one or more of the Committee *twice* at least every term. Allowing four visits could be made in a day, it would take *forty-three and a-half days* to visit the schools in the city. Add to this, say *eleven days* more, for time spent at the weekly meetings of the Committee, during forty-four weeks of term-time—say sixty-six days; to this add the time consumed in collecting statistics, receiving and disbursing the moneys, making the annual report—say twenty days, in all more than *one hundred and thirty days of labor* and you approximate somewhere near the time spent upon the schools by our Committees. Now for all this labor, is the mere pittance they receive, the shadow of a just reward? Surely not. Anything that is worth being done at all, is worth being well done; and the doing anything well, should be properly rewarded.

In conclusion, the committee would urge the necessity of an increased appropriation of school-money to meet the wants of our community. The necessity for this increased appropriation should be met in a liberal spirit. People pay no taxes so willingly as those levied for schools. They never open the purse grudgingly to pay such bills. The peculiar feature, the pride and glory of New England, is her system of Common Schools. These institutions form the mind of our people. Here is the source of our overflowing prosperity. Here is the plastic hand that moulds our New England character to its staid and virtuous form. Look at the District School House, the public Academy, the village spire and you need search no farther for the source of New England's prosperity. Let then every man exert himself to maintain these institutions. And let every body of men bear in mind, when discussing the appropriation for Common Schools, that if they reduce the number of school houses, they must increase the almshouses, hospitals and jails; that if they reduce the number of school teachers, they must increase the constabulary force; and lastly,

that if they reduce the appropriation for the School Fund, they must increase the appropriation for the Military Chest.

All of which is respectfully submitted by

CHANDLER E. POTTER, DAVID P. PERKINS, JOSIAH CROSBY, JOHN S. ELLIOTT, WILLIAM G. MEANS,	}	<i>School Committee.</i>
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In Board of Aldermen, Feb. 18, 1851.

Read, accepted and ordered to be printed. Sent down for concurrence.
 FREDERICK SMYTH, City Clerk.

In Common Council, Feb. 18, 1851.
 Read and accepted in concurrence. B. F. AYER, Clerk.

SCHOOLS IN DISTRICT NO. 2.

HIGH SCHOOL.

PRINCIPAL, - - - MR. AMOS HADLEY, - - - Salary, \$600 per annum.
 ASSISTANTS, { - - - Miss CLARA C. JOHNSON, - - - " \$6.00 per week.
 - - - Miss ESTHER P. STRAW, - - - " \$5.50 " "

	Whole No. of Scholars.	Avr. Attendance.	Over 14 yrs. of age.	Under 14.
1st Term, - - -	116	85	90	26
2d Term, - - -	74	49	65	9
3d Term, - - -	100	92	91	9
4th Term, - - -	135	106	106	29

SOUTH GRAMMAR SCHOOL.

PRINCIPAL, - - - MR. A. M. CAVERLY, - - - Salary, \$400 per annum.
 ASSISTANTS, { - - - Miss BETSEY B. SHEPHERD, - - - " \$4.00 per week.
 - - - Miss MARY E. NICHOLS, - - - " \$4.00 " "

	Whole No. of Scholars.	Avr. Attendance.	Over 14 yrs. of age.	Under 14.
1st Term, - - -	113	81	26	87
2d Term, - - -	105	74	31	74
3d Term, - - -	143	105	41	104
4th Term, - - -	115	95	27	88

NORTH GRAMMAR SCHOOL.

PRINCIPAL, - - - MR. MOSES T. BROWN, - - - Salary, \$400 per annum.
 ASSISTANTS, { - - - Miss M. J. ALLISON, - - - " \$4.00 per week.
 - - - Miss H. J. BLISS, - - - " \$4.00 " "

	Whole No. of Scholars.	Avr. Attendance.	Over 14 yrs. of age.	Under 14.
1st Term, - - -	163	128	61	102
2d Term, - - -	154	102	39	115
3d Term, - - -	168	145	55	113
4th Term, - - -	187	150	60	127

TEACHER OF PENMANSHIP IN THE ABOVE SCHOOLS,
 MR. M. G. KIMBALL. Salary, \$300 per annum.

SCHOOLS IN DISTRICT NO. 2—CONTINUED.

Schools.	Teachers.	FIRST TERM.			SECOND TERM.			THIRD TERM.			4TH TERM.		
		Whole No.	Average No.	Under 14 years.	Whole No.	Average No.	Under 14 years.	Whole No.	Average No.	Under 14 years.	Whole No.	Average No.	Under 14 yrs.
<i>Middle Schools.</i>													
Park Street,	Miss L. A. Brown,	72	48	1	73	46	73	93	63	1	92	80	65
Merrimack Street,	Miss S. J. Tuck,	80	56	3	71	49	71	82	60	6	76	70	50
Concord	Miss J. A. Hall,	46	37	5	43	36	43	50	40	50	50	52	36
Bridge	Miss M. Stanton,	45	37	3	36	22	36	32	29	1	31	23	18
Spring	Miss C. A. Barrett,	85	70	38	62	53	62	73	65	2	71	85	60
"	Miss S. A. Plumer,	74	50	7	61	40	61	73	52	3	70	72	53
<i>Primary Schools.</i>													
Park Street,	Miss Clara Straw,	69	55	69	85	65	85	108	66	108	90	90	65
"	Miss A. C. Eastman,	69	50	63	88	65	88	90	78	90	65	65	54
Merrimack Street,	Miss Sarah Shepherd,	72	54	72	84	63	84	94	60	94	57	45	57
Manchester	Miss S. Stevens,	74	48	74	67	47	67	65	43	65	62	44	62
"	Miss E. B. Stark,	74	53	74	60	43	60	74	50	74	55	45	55
Concord	Miss M. S. Woods,	57	40	57	72	47	72	68	44	68	57	40	54
Lowell	Miss A. A. Manahan,	88	42	87	75	40	74	71	45	71	75	45	75
"	Miss A. W. Brown,	56	39	55	60	35	60	77	51	76	78	45	76
Bridge	Miss H. G. Lane,	81	55	81	82	53	82	123	93	123	57	45	57
Spring	Miss S. W. Bodwell,	100	63	100	104	68	104	115	75	115	115	75	115
"	Miss H. W. Patterson,	127	75	126	116	73	115	129	80	129	105	65	105
<i>Miscellaneous Schools</i>													
Towlesville,	Miss S. E. Underwood	68	50	68	64	35	63	55	35	55	56	34	56
Winter Term,	Mr. Geo. A. Crosby,												
Falls,	Miss M. J. Mead,	35	30	35	32	25	32	39	30	38	36	26	36

SCHOOLS OUT OF DISTRICT NO. 2.

Schools.	Teachers.	SUMMER.				WINTER.				Sun. & W'n.			
		Whole No.	Average No.	Over 14 years.	Under 14 yrs.	Whole No.	Average No.	Over 14 years.	Under 14 yrs.	Weeks.	Days.	Weeks.	Days.
Dist. No. 1,	Miss M. J. Boynton,	25	15	1	24					17			
" " "	Mr. Henry E. Stanton,					30	23	18	12			14	
" " 3,	Miss E. B. Stark,	36	32		36					15			
" " "	Mr. Francis E. Eaton,					39	32	10	29			13	
" " 4,	Miss S. A. Plumer,	43	40	7	41					18			
" " "	Mr. Seth T. Hill,					40	30	8	41			14	
" " 5,	Miss Elizabeth Gregg,	35	27		35					13			
" " "	Mr. Wm. P. Merrill,					38	29	6	32			17	
" " 6,	Miss E. W. Jackson,	24	16	2	22					11			
" " "	Mr. J. E. Bennett,					32	27	16	16			16	
" " 7,	Miss M. D. Gregg,	54	35	2	52					17			
" " "	Mr. J. Y. McQuestion,					61	45	11	49			14	
" " 8,	Miss M. G. Coult,	24	14	2	22					15			
" " "	Mr. J. L. Batchelder,					20	23	18	12			12	
" " 9,	Miss M. E. Ordway,	32	15	2	30					14			
" " "	Mr. Eben Corning,					35	25	12	23			13	

OLD REPORTS AND DOCUMENTS.

Gentlemen having in their possession old Reports of the Selectmen of the Town of Manchester, or any other old Town Documents or Maps, will confer a favor on the City by presenting them to the City Clerk.

It is desirable to obtain and preserve for the future use of the City complete Files of all Documents of the Town and City—and as there are several such papers wanting to make up perfect sets, this request is respectfully made.

To those persons who have kindly furnished the City Clerk with desirable papers of this kind, he takes this opportunity to tender his thanks.

F. SMYTH, City Clerk.

ERRATA.

On Page 39, for "Paid J. M. Rowell for one year's salary" read Paid J. M. Rowell one *quarter's* salary.

On Page 61, for "J. R. Coats & Co." read, *J. R. Coats.*

On Page 58, for "Badges and Debts," read, *Badges and Belts.*

AUDITOR'S NOTICE.

ORDINANCE NO. 2, SEC. 2.—No account or claim against the city, other than judgments of judicial Courts, shall be received or acted on, by the committee on accounts, unless such account or claim shall be accompanied with a certificate of the Mayor, President of the Common Council, or of some officer, committee or agent, authorized in behalf of the city to make the contract, or cause the expenditure to be made, that the same is correct.”

To Persons having Claims against the City.

It is very desirable, in order that the Financial Report may be prepared correctly and with less trouble, that bills presented for payment should specify *for what the article or articles sold were for*; and when for labor, *where it was performed, with proper dates.*

All bills relating to *paupers* should be presented at the City Auditor's Office, *by the last Saturday before the 24th of each month*; and all *other bills before the 24th of each month*, approved as required above

Bills so presented and allowed by the Committee on Accounts, are payable at the Treasurer's office on the first of the following month.

FREDERICK SMYTH, Auditor.

CITY AUDITOR'S OFFICE—CITY HALL, }
March 1, 1851.

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