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**A REPORT OF THE RECEIPTS AND EXPENDITURES OF THE TOWN OF ROWLEY, FOR THE YEAR ENDING APRIL 1st, 1845.**

**Dr. WILLIAM TENNEY, Treasurer and Collector. Cr.**

To Balance in Treasury, March 29th, 1844, . . . . .	\$ 150.03
Tax List of 1844, . . . . .	2772.23
Union School District Tax, . . . . .	17.29
Amount received from School Fund, . . . . .	27.55
“ “ “ George Daniels, . . . . .	3.50
“ “ for School Books, . . . . .	5.74
“ “ “ State Paupers, . . . . .	3.92
“ “ “ Land sold, . . . . .	5.00
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	\$2985.26

By Payment of Balance of County Tax for 1843, . . . . .	\$ 99.53
“ County Tax for 1844, . . . . .	276.53
“ State Tax for 1844, . . . . .	67.50
“ Orders drawn by Selectmen, . . . . .	1798.10
“ “ “ “ Overseers, . . . . .	606.43
Balance due from Collectors of Taxes, and Cash in Treasury, . . . . .	137.17
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	\$2985.26

The SELECTMEN have drawn orders for the following purposes, amounting to . . . . . \$1832.32

Amount brought forward, . . . . . \$1482.53

VIZ:

For Schools, . . . . .	{ To District No. 1, . . . . . \$319.82	
	{ No. 2, . . . . . 82.97	
	{ Union, or No. 3, . . . . . 19.21	
	{ No. 4, . . . . . 43.23	\$465.23
School Books, . . . . .	To Edward Todd, . . . . .	11.98
School Committee, . . . . .	{ Rev. John Pike, . . . . . \$ 9.33	
	{ Cephias Pasco, . . . . . 11.00	
	{ John Proctor, . . . . . 8.50	28.83
Ordinary Highway Tax, . . . . .	To Wm. Tenney, . . . . .	565.49
	{ Thomas Payson, . . . . . \$2.52	
	{ John Clark, . . . . . 69	
	{ Bradstreet Creasey, . . . . . 3.21	
Highway Taxes not credited by Surveyors, . . . . .	{ Samuel Scott, . . . . . 5.66	
	{ George Poor, . . . . . 1.88	
	{ Tabitha Todd, . . . . . 53	
	{ Daniel Moody, . . . . . 2.01	
	{ Gorham Smith, . . . . . 52	
	{ William Williams, . . . . . 4.45	21.47
	{ Amos M. Dodge, . . . . . \$6.00	
	{ Paul Dole, . . . . . 3.33	
	{ Joseph Dole, . . . . . 1.00	
	{ Jonathan Todd, . . . . . 4.33	
	{ James Meader, . . . . . 1.50	
	{ Edward Jewett, . . . . . 1.00	
	{ Samuel Jewett, . . . . . 2.33	
Extra Labor, . . . . .	{ Nath'l Mighill, . . . . . 2.50	
	{ John Tenney, . . . . . 4.83	
	{ Enoch Dole, . . . . . 4.33	
	{ Amos W. Howe, . . . . . 2.00	
	{ James P. Todd, . . . . . 3.33	
	{ Samuel Edgerly, . . . . . 4.75	
	{ Caleb Searle, . . . . . 7.45	48.68
Boxford Road, . . . . .	Sewall Spofford, . . . . .	67.25
Bridges, . . . . .	{ Moses Todd, . . . . . \$4.50	
	{ Samuel Jewett, . . . . . 1.50	
	{ Nath'l Mighill, . . . . . 2.50	
	{ Amos M. Dodge, . . . . . 1.00	9.50
	{ Moses Perley, . . . . . \$3.21	
	{ George Poor, . . . . . 3.30	
	{ Amos M. Dodge, . . . . . 3.20	
Gravel, . . . . .	{ Caleb Jackson, . . . . . 1.50	
	{ Enoch Dole, . . . . . 1.80	
	{ Samuel Edgerly, . . . . . 82	
	{ William Lowell, . . . . . 50	14.33
Labor in Winter, . . . . .	William Tenney, . . . . .	149.67
Selectmen's Services, . . . . .	{ Nath'l Mighill, . . . . . \$8.00	
	{ Phineas N. Dodge, . . . . . 8.00	
	{ Edward Jewett, . . . . . 8.00	24.00
Constable's Services, . . . . .	Eben Boynton, . . . . .	12.25
Taking Town valuation, . . . . .	{ Nath'l Mighill, . . . . . \$26.35	
	{ Phineas N. Dodge, . . . . . 18.00	
	{ Edward Jewett, . . . . . 18.00	
	{ Benj. Dresser, . . . . . 1.00	
	{ John Tenney, . . . . . 50	63.85
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		\$1482.53

Treasurer's and Collector's Services, . . . . .	{ William Tenney, . . . . . \$20.00	
Discount, . . . . .	William Tenney, . . . . .	81.54
Abatements, . . . . .	{ Jonathan Foster, . . . . . 30	
	{ Abraham Lummus, . . . . . 52	82
	{ Thomas Payson, . . . . . \$14.50	
	{ Daniel N. Prime, . . . . . 1.71	
	{ Amos Saunders, . . . . . 5.00	
	{ Thomas E. Payson, . . . . . 12.00	
Committees, &c. . . . .	{ Joseph Saunders, . . . . . 1.50	
	{ Benj. H. Smith, . . . . . 11.00	
	{ Nath'l Mighill, . . . . . 2.75	
	{ Phineas N. Dodge, . . . . . 1.00	
	{ Edward Jewett, . . . . . 1.00	
	{ Amos M. Dodge, . . . . . 1.75	\$52.21
Deed from Amos Bishop, . . . . .		20.00
Printing, &c. . . . .	Benj. H. Smith, . . . . .	7.87
Blank Books, Postage, &c. . . . .	Nath'l Mighill, . . . . .	5.63
Blacksmith's work, . . . . .	Luther Haskell, . . . . .	77
Cash paid in Cogswell's Suit, . . . . .	{ Thomas E. Payson, . . . . . 86.11	
Cash paid in William F. Howe's Suit, . . . . .	{ Benj. H. Smith, and Thomas Howe, . . . . . 74.84	
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		\$1832.32

The OVERSEERS have drawn Orders for the following purposes, amounting to . . . . . \$ 599.70

VIZ: for the support of		
Joseph Bishop, . . . . .	{ To Nath'l Mighill, . . . . . \$14.90	
	{ D. N. Prime, . . . . . 36.83	
	{ R. Fowler, . . . . . 22.75	\$74.48
William Ellsworth's Family, . . . . .	{ To D. N. Prime, . . . . . \$20.60	
	{ David Saunders, . . . . . 12.00	
	{ Nath'l Mighill, . . . . . 19.19	
	{ Dr. C. Proctor, . . . . . 11.10	62.89
Hannah Kilborn, and Martha Copeland, . . . . .	{ To John White, . . . . . \$10.25	
	{ Nath'l Mighill, . . . . . 9.63	
	{ Dr. C. Proctor, . . . . . 67	
	{ O. Blackinton, . . . . . 10.59	31.14
Nathan Brocklebank, . . . . .	{ To Samuel Scott, . . . . . \$47.84	
	{ Nath'l Mighill, . . . . . 2.55	
	{ O. Blackinton, . . . . . 2.63	
	{ D. N. Prime, . . . . . 1.82	54.84
Abner R. Bailey, . . . . .	To Mary Todd, . . . . .	50.00
Mary Gage, . . . . .	{ To Mary Todd, . . . . . \$37.00	
	{ Sarah Lambert, . . . . . 12.00	49.00
Priscilla Dresser, . . . . .	{ To Edward Harris, . . . . . \$50.00	
	{ O. Blackinton, . . . . . 3.87	53.87
Franklin Cogswell, . . . . .	To Eben Boynton, . . . . .	14.14
Amos Bailey, . . . . .	To Susan Todd, . . . . .	50.00
Enos Bishop, . . . . .	To B. D. Appleton, . . . . .	46.00
Susan Johnson, . . . . .	{ To Nehemiah Johnson, . . . . . \$50.00	
	{ Dr. C. Proctor, . . . . . 19.34	69.34
Thomas Jewett, . . . . .	To Samuel Jewett, . . . . .	20.00
Overseers' Services, . . . . .	{ Nath'l Mighill, . . . . . \$8.00	
	{ P. N. Dodge, . . . . . 8.00	
	{ Edward Jewett, . . . . . 8.00	24.00
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		\$ 599.70

Selectmen's Orders outstanding, \$74.91. Overseer's Orders outstanding, \$290.72. Balance due Union School District, \$16.56. Amounting to . . . . . \$382.19  
Due from Collectors of Taxes, and Cash in the Treasury, as above, . . . . . 137.17

Which leaves the Treasury deficient, . . . . . \$245.02

**BENJ. H. SMITH, DANIEL N. PRIME, } Auditors.**

*This Report does not include two thousand dollars of the surplus revenue I note at Interest.*