

 JOHN D S ULLOCK
351 JANE ST
NEWCASTLE N.B.
EIV 2T8

TOWN OF NEWCASTLE

ANNUAL STATEMENT FOR
THE YEAR 1918



TOWN GOVERNMENT

1918—1919

MAYOR

JOHN H. TROY

ALDERMEN

R. W. CROCKER

JOHN RUSSELL

DENNIS P. DOYLE

PERLEY RUSSELL

WM. L. DURICK

CHARLES SARGEANT

A. J. RITCHIE

H. H. STUART

TOWN CLERK AND TREASURER

J. E. T. LINDON

COMMITTEES

FINANCE—

ALD. P. RUSSELL, Chairman.
ALDS. DURICK, STUART.

PUBLIC WORKS—

ALD. DOYLE, Chairman.
ALDS. RITCHIE, SARGEANT.

POLICE AND APPOINTMENT TO OFFICE—

ALD. J. RUSSELL, Chairman.
ALDS. CROCKER, RITCHIE

PETITIONS, BYE-LAW AND LICENSING—

ALD. STUART, Chairman.
ALDS. J. RUSSELL, P. RUSSELL

PARK AND FIRE—

ALD. DURICK, Chairman.
ALDS. DOYLE, P. RUSSELL

LIGHT, WATER AND SEWERAGE—

ALD. CROCKER, Chairman.
ALDS. DOYLE, SARGEANT.

INDUSTRIAL AND PUBLICITY—

THE MAYOR, Chairman.
WITH THE WHOLE COUNCIL.

TOWN OF NEWCASTLE

ANNUAL REPORTS OF DEPARTMENTS

MAYOR'S REPORT

To the Ratepayers of the Town of Newcastle.

Ladies and Gentlemen:—

I beg to submit my report for the year ending December 31, 1918, for your consideration.

During the year your Council retired local improvement debentures to the amount of \$5,900, maturing in 1920, at a saving of \$150.00. \$2,000 was also invested in the last issue of Victory Loan Bonds for fifteen year term, thereby increasing the earning capacity of the sinking fund by 1½%. The corporation has, up to the presentt ime, \$27,000 invested in the above bonds.

It will be noticed from reports of the various Committees that all have kept within their appropriation, and the majority of them with a balance to the credit side, showing that each department practiced economy as far as possible.

The Light and Water Committee reports a loss of \$7,151.36. This was not on account of inefficient management, but owing to the high cost of fuel. The light rates were increased during the year with the idea of providing against too great a deficit. The Council feeling confident that a change should be made in the method of manufacturing electric current, engaged the services of a competent engineer in the person of F. H. McKechnie, of Boocher & McKechnie, of Halifax, N. S., to investigate streams adjacent to the town with the idea of having the most practicable one developed. As you know, the Sevgle River was selected, and in the near future you will be asked to decide whether the corporation shall apply to the Local Legislature for the authority to issue Bonds for the amount of \$150,000.00 to proceed with the power development on the above stream.

The year just closed will be remembered by our people as the most historical and most momentous which we as Canadians and British subjects have passed through. The decisive victories during the latter months of the war over the unprincipled German hordes compelled them to sign the Armistice Terms as laid down by the Allies, thereby opening the way to a long and lasting peace and a glorious future for our country, our people, and our Allies who were associated with our nation in this fight for Freedom, Justice and Truth, and further to prove to the outside world that British Traditions would be defended and the high principles of Democracy would be spared, and most

important of all to prove that the lofty ideals of civilization would remain and move forth in this, and generations to come untarnished and unsullied.

The most important period in the history of our Dominion lies ahead of us, namely: reconstruction and demobilization. And while the actual fighting is over those soldiers representing our Dominions on the firing line who were spared the inevitable end will return to us and their interests must be carefully looked after and every consideration must be given to them by our Government and our people, proving to them that while we, as a people, stood behind them while doing their duty "over there" we are still as deeply concerned in caring for their interests through the years to come to prove to them that highest recognition is due for valuable services rendered in adding Honor and Glory to Canada's name.

In conclusion, I wish to thank the members of the Council for their hearty co-operation in all matters pertaining to this Town's interests, and to you, as rate-payers, I trust my administration of the Town's affairs will meet with your approval. Let me take this opportunity of thanking you for your hearty support in the past, and trust that if, in the near future, I appear before you I may be acceded the same response.

Your obedient servant,

JOHN H. TROY,
Mayor

Newcastle, N. B., Jan. 1st, 1919.

REPORT OF FINANCE COMMITTEE, 1918

To His Worship the Mayor and Aldermen of the Town
of Newcastle.

Gentlemen:—

Your Finance Committee beg to submit the Annual Report for the year ending Dec. 31st, 1918.

During the year \$2,000.00 of the Sinking Fund were invested in Victory Bonds at $5\frac{1}{2}\%$.

The collection of the tax list of 1918 was 439,490.10, being over 81% of the total assessment, which we consider to be very good under existing conditions.

We collected \$6,317.44 from default taxes. On the whole we consider the collection of taxes good, being an improvement over previous years.

During the year we collected the amount of \$662.05 from incidental revenue.

We are glad to report that all departments have kept well within their appropriations.

In conclusion, I would ask all departments to practise economy as far as possible during the coming year.

Your obedient servant,

P. RUSSELL,

Chairman

REPORT OF THE PUBLIC WORKS DEPT.

To His Worship the Mayor and Aldermen of the Town
of Newcastle.

Gentlemen:—

The Public Works Committee beg to submit the following report for the year 1918:—

Following out our intention to economize in every way possible, the Committee did not undertake any work during the year which was not really necessary.

The usual amount of repair work had to be done to the roads and sidewalks; in addition to which, we laid down new cement sidewalk on Pleasant Street from the Lounsbury building past the Union Hotel. A considerable amount of work was done on the highway at Bridgetown, but our appropriation would not permit us to complete this part of the programme. A good start has however been made, and if carried out in the near future, should make this a good piece of road at a very moderate outlay.

We completed a cinder walk on Jane Street, and find that this material makes a very satisfactory sidewalk on streets where travel is not very heavy, and would recommend that it be used in future to a greater extent than plank, which has become very expensive.

Although labor and material have advanced in price, the Committee has been able to keep its expendi-

ture for the year within the bounds of its appropriation

Respectfully submitted,

D. DOYLE,
Chairman

REPORT OF THE PARK & FIRE COMMITTEE

To His Worship the Mayor and Aldermen of the Town
of Newcastle.

Gentlemen:—

Your Committee beg leave to submit the following report for the year ending December 31st, 1918.

During the past year, Mr. John Edmonds was caretaker of the Public Park and Bandstand, and carried on his duties in a satisfactory manner.

The Fire Department is in good running order at the present time.

The Steam Fire Engine has been tested several times during the past year, and found to be in perfect running order.

Your Committee decided to discontinue the operation of the furnace in the Town Hall this winter, and has thereby created a saving of some two hundred dollars (\$200) in the fuel account.

Your obedient servant,

WM. L. DURICK,
Chairman

Newcastle, N. B., December 31st, 1918

To the Chairman, Park and Fire Committee.

Sir:—

I hereby present for your consideration and report for the year ending December 31st, 1918.

All the Fire Apparatus is in good condition and the Firemen are attending to their duties satisfactorily. During the year we answered fifteen fire alarms, as follows:—

- Jan. 2—Durick's Drug Store, (slightly damaged).
 - Feb. 14—John Matchett's house, (false alarm).
 - Feb. 18—Canadian Gear Works, house, (roof damaged).
 - April 19—Chinese Laundry, (roof damaged).
 - April 20—Jas. Dunn's house, (slightly damaged).
 - June 13—Grass in St. James' Cemetery.
 - June 15—Grass in St. James' Cemetery.
 - May 30—Thos. Maltby's house (slightly damaged)
 - June 30—Fire at Buckley's mill, (wharf burned and damaged).
 - Aug. 7—Crandall & Harrison's mill yard, (false alarm).
 - Sept. 9—Clem Ryan's barn, (badly damaged).
 - Sept. 9—L. Grossman's barn, (badly damaged).
 - Oct. 2—Advocate Office, (slightly damaged).
 - Oct. 28—Advocate Office, (badly damaged).
- We have at the present time 1,950 feet of serviceable hose. The firemen at present are as follows:—
- B. F. Maltby, Chief.

H. A. Taylor, Lieutenant.

W. P. Stables, Secretary.

HOSEMEN

John Fallon	Chas. Delano
Robert Jarvis	Chas. P. Stothart
W. J. Dunn	Perley Russell
Geo. T. Bethune	Perley Brown
Chas. J. Morrissey	Wm. McMaster

C. M. Dickison

At the present time, the Company is one member short, applications for which we have on hand awaiting our next regular meeting.

I wish on behalf of the Newcastle Firemen to thank the Mayor and Aldermen for their consideration on our behalf during the year.

Hoping this report will meet with your approval, I remain,

Your obedient servant,

B. F. MALTBY

REPORT OF THE LIGHT AND WATER DEPT.

To His Worship the Mayor and Aldermen of the Town of Newcastle.

Gentlemen:—

Your Water and Light Committee beg to submit their report for the year 1918.

During the year 21 new installations for electric purposes were added, and eleven water connections.

The receipts of the year show an increase over previous years. Part of this is due to an increase in the Light rates from 12 cents net per kilo-watt to 16 cents. The Daylight Saving System during the months from May to October reduced our receipts considerable for those months.

We regret to report a deficit in operation of \$7,-151.36. This is due to the high cost of fuel. For particulars we would refer you to a report which has already been presented by a Special Committee.

Your Committee, acting on authority of the Council, engaged Mr. McKechnie, C.E., of Halifax, to make a survey of the streams in the vicinity of Newcastle, available for water power, and his report has also been presented.

The roof of the power house, which was in a very leaky condition, has been repaired. The plant has been running steadily without any serious breakdown, but if continued in operation, a considerable amount will have to be expended on repairs.

Sufficient fuel has been procured to run the plant for about five months.

Respectfully submitted,

R. W. CROCKER,

Chairman Light and Water Committee

ELECTRIC LIGHT AND WATER PLANT STATEMENT

To the Ratepayers of the Town of Newcastle.

Ladies and Gentlemen:—

The Town Council is desirous of presenting for your consideration the following statement of facts regarding our present Electric Light and Water Plant.

In their annual report for the year 1915, and again in 1917, the Committee in charge of this Department for each of these years, drew attention to the fact that some change was necessary in the near future, if losses were to be avoided, and after another year's experience, the Council now feels that the time has arrived for such change, or the maintenance of these services under present conditions will entail an excessive burden on our people.

In the year 1915, before the effects of the war had been felt, the cost of operating the plant was as follows:

Fuel	\$ 6,411.49
Salaries, Incidental Expenses...	6,577.39
	\$12,988.88
Gross Earnings were	16,115.20
Leaving a profit of	\$ 3,126.32

In 1916, when prices of fuel and supplies kept at about the same level, the cost was:—

Fuel	\$ 5,878.49
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Salaries, Incidental Expenses,...	7,195.97	\$13,074.46
Gross Earnings were		17,588.47
Leaving a profit of		\$ 4,514.01
In 1917, advances began to have a serious effect and the		
Fuel increased in cost to.....	\$12,773.46	
Salaries, Incidental Expenses...	7,082.00	
		\$19,855.46
Gross Earnings were		17,041.88
Making a Loss of		\$ 2,812.58
For 1918, the result will be approximately as follows:—		
Fuel	\$17,868.50	
Salaries, Incidental Expenses...	7,880.68	
		\$25,749.18
Gross Earnings will be about		18,600.00
Leaving a Deficit of about		\$ 7,149.18

Chairman

You will notice that the cost of fuel is the determining factor on which the question of profit or loss depends. Until 1917, when sawdust could be procured cheaply in the summer months, when refuse could be bought at a very moderate price, and slack coal could be secured from a number of mines at a cost of about \$3.00 per ton, delivered, the fuel bill remained within reasonable figures. When, however, owing to the war,

the fuel supply all over the Country became a serious question, conditions changed for the worst very materially.

In the past two years, wood of an inferior quality has more than doubled in price. During the past year, no sawdust could be obtained; a very limited quantity of slack coal could be purchased at \$5.90 per ton, and run-of-mine coal, worth very little as fuel, was quoted at \$7.40 per ton, prices which prohibited its use except in emergencies, as to use coal alone as fuel would entail a cost of over \$20,000 for the year.

For the past two years, the plant has been kept running practically all the time on refuse wood which has proved to be the cheapest fuel obtained, but the loss still grows greater from year to year.

While the cost of coal and other fuel may become less in the future, the prospects are not bright for some time to come, and we feel that with the best management possible, the cost of operation cannot be reduced sufficiently to avoid a loss. The only alternative will be an increase in the prices charged for our light and water, which we feel are already higher than they should be.

Our present plant has been in operation for upwards of fifteen years, and in the ordinary course of events has become obsolete and inefficient. If continued in service, it will be a matter of only a short time when it will have to be renewed in greater part at considerable cost, but at no less cost of operation.

The Council has been giving this matter serious

consideration for some time and has reached the conclusion that the development of a water power is the most practical and economical solution of the question.

We have had a survey of the streams in the vicinity of Newcastle, made by Messrs. Booker & McKechnie, Engineers of Halifax, and their report, which has already appeared in the press, assures us that, on the Sevogle River, we have an excellent location for a dam to develop over 500 horsepower, leaving a large reserve of energy for future use. They estimate that to build the dam and furnish all machinery, plant, and equipment necessary to deliver this 500 Horsepower of Electricity in Newcastle will cost approximately \$150,000.

This estimate is based on the cost of material and labor in August last, since which time there has been an appreciable revision downwards, and we have later assurance from the engineers that the estimate can be somewhat reduced. With the continued tendency to lower prices, we believe that, by the time we are fully prepared to commence the installation, a very considerable amount may be deducted from the cost as above estimated.

Even should the new plant cost \$150,000, there would be no addition to our present taxation, as the interest and sinking fund charges on the new investment, which will not exceed \$15,000, would be met by the saving in the fuel account alone, and leave a profit of about \$3,000 over our present methods. We would then have the advantage of a new and efficient plant

furnishing a continuous service, our pumping could be done by electricity at a very small cost and we would have current to offer for power purposes which would, without doubt, result in the establishment of new industries in our Town.

If the new plant is to be established in 1919, it will be necessary to secure the permission of the Provincial Legislature at its next session; but before seeking such permission, it is our intention to submit the proposition to the ratepayers at an early date for their approval. We are therefore, in the meantime, issuing this statement of the facts as they exist, so that all our ratepayers may be in a position to judge for themselves of the desirability of proceeding with the project. We are

Your obedient servants,

J. H. TROY,
R. W. CROCKER,
D. P. DOYLE,

Committee of the Council

December 31st, 1918.

REPORT OF THE POLICE COMMITTEE, 1918.

To His Worship the Mayor and Aldermen of the Town of Newcastle.

Gentlemen:—

The Police and Appointment to Office Com-

mittee beg to submit the following report for the year 1918:—

Amount of Assessment for year.....	\$3,500.00
Return for Police Court for year.....	161.00
	<hr/>
	\$3,661.00

Expenditure for year.....	\$3,352.96
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Surplus in Town Treasury....	308.04
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\$3,661.00

Receipts for Dog Taxes,.....	\$116.55
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Receipts for Licenses,.....	349.40
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Paid into Town,.....	<hr/> \$465.95
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We are pleased to report that the Town has been very quiet and orderly during the year and with very little evidence of crime of any serious nature.

Respectfully submitted,

JOHN RUSSELL,

Chairman

REPORT OF PETITIONS, BYE-LAWS AND LICENSING COMMITTEE

To His Worship the Mayor and Aldermen of the Town of Newcastle.

Gentlemen,

We, your Petitions, Bye-Laws and Licensing Committee beg to submit our annual report for 1918.

During the year your Committee recommended three changes of Bye-Laws, all of which were adopted. They were:

I. That the license for a Gasoline Tank on Town property be five dollars (\$5.00) per year, to come into effect on August 1st, 1918.

II. That Bye-Law No. 9 be amended by adding to Section 3 thereof the following sub-section:—

(3b). For a hall or any other place, public or private, where a dance is held, and any admission is charged or collection taken, Ten Dollars (\$10.00) for each night; any such dance to close not later than midnight, the penalty for such dance continuing after midnight to be Twenty-five Dollars (\$25.00).

III. A new Traffic Bye-Law along the same lines as those of the cities of the province.

The above were adopted on July 18th.

Besides, the following Bye-Laws were adopted:—

May 16—On motion of Ald. Doyle, Dog Tax increased from \$1.00 per year to \$2.00.

August 15—On motion of Ald. Doyle:

That Bye-Law No. 21 Relating to Sewerage be amended by striking out Section 4 thereof and substituting therefor the following:

No extension shall be made to the sewerage system along any of the streets of the town except on the presentation to the Council of a request for the same from the majority of the property owners on such street, and should such sewerage be installed, the cost of the same shall be borne in equal proportions by the Town and

the owners of the property on each side of such street.

Your Committee had no petition of any importance to deal with during the year.

Respectfully submitted,

Bye-Laws, Petitions and Licensing Committee

H. H. STUART,

Chairman

December 31st, 1918.

REPORT OF AUDITORS

OF SCHOOL ACCOUNTS

To His Worship, the Mayor, and Aldermen of the Town of Newcastle.

Gentlemen,

We beg to report that we have made a thorough examination of the books and accounts of the Board of School Trustees for the school year ending June 30th, 1918, and find them in order. Vouchers were produced for all payments, and all monies were expended for school purposes.

Following is a statement of receipts and expenditures for the year:—

RECEIPTS

Balance in Royal Bank, July	
1st, 1917,	\$ 1,790.78
Amount from Town Treasurer,	17,300.00
Amount from County Treasurer,	734.30

Sale of Regent St. School,	775.00
High School Examinations,	14.00
School Garden Grant,	15.00
Interest,	9.50
	<hr/>
	\$20,638.58

EXPENDITURES

Salaries,	\$6,113.75
Interest,	2,000.00
Fuel,	2,105.44
Insurance,	205.70
Auditors,	10.00
Printing,	9.88
Furniture and Repairs,	792.75
Incidental Supplies,	224.79
Sinking Fund,	1,200.00
New School Building,	5,917.07
	<hr/>
	18,579.38

Balance in Bank, June 30th, 1918,	\$2,059.20
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SINKING FUND ACCOUNT

Balance July 1st, 1917, Royal Bank, Savings,	\$1,084.55
Interest,	39.54
Deposits, 1918,	1,200.00

Total at Credit, June 30th, 1918,	\$2,324.09
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Respectfully submitted,

JOHN H. SARGEANT,

P. J. McEVOY,

School Auditors

AUDITOR'S REPORT

To His Worship the Mayor and Aldermen of the Town
of Newcastle.

Gentlemen,

I beg to report that I have made a thorough audit of the books and accounts of your Treasurer and find them all in order.

The cash on hand agrees with the cash book as on February 6th, and vouchers for all payments were produced.

In my opinion the statement for the year 1918 presents the correct financial position of your Town.

Respectfully submitted,

J. W. SPURDEN,

Auditor

Newcastle, N. B., Feb. 7th, 1919.

STATEMENT OF DEBENTURES

TOWN OF NEWCASTLE				
Date of Issue	Original Amount	Rate of Interest	Present Amount	Date of Maturity
Local Improvement, Industrial,	1900	4 p. c.	\$ 5,000	1920
W. W. & Sewerage,	1904	4 p. c.	6,000	1919-24
Electric Light,	1902	4 p. c.	60,000	1942
Supplementary, 1st Issue,	1902	4 p. c.	16,000	1942
Supplementary, 2nd Issue,	1904	4 p. c.	27,000	1644
Supplementary, 3rd Issue,	1907	4 p. c.	40,000	1947
	1911	5 p. c.	25,000	1951
			<u>\$213,000</u>	

SCHOOL DEBENTURES

First Issue,	1901	8,000	none	1929
Second Issue,	1909	40,000	40,000	
		<u>\$48,000</u>	<u>\$40,000</u>	

SCHEDULE OF PROPERTIES AND PLANT,

Dec. 31st, 1918

Waterworks, Sewerage and Electric Light Plant,	\$ 119,065.13
Town Hall and Engine House,	8,000.00
Dumping Ground,	105.00
Band Stand,	88.71
Fire Department Plant,	8,866.99
Road Machine,	250.00
Office Furniture and Fittings,	793.76
Stone Crusher,	1,896.14
Police Department,	55.00
Street Sprinkler,	310.00
Stable, Storehouse and Miscellaneous,	2,437.94
Streets and Sidewalks,	11,100.00
Public Square,	931.00
Water Meters,	83.21
Electric Light Meters,	3,773.71
Town Team,	250.00
Water Installation, Tools, Etc.,	300.00
	<u>\$158,306.59</u>

TOWN OF STATEMENT OF ASSETS AND

ASSETS

Properties and Plant per Schedule,	\$158,306.59
Royal Bank, Savings, (Sinking Fund),	294.68
Victory Loan Bonds, (Sinking Fund),	27,000.00
Defaulters, Taxes,	\$20,543.21
Electric Light Defaulters,	889.80
Water Rates Defaulters,	713 82
Sundry Debtors,	184.96
	<hr/> 22,331.79
Board of Health,	100.00
Fuel on hand,	2,300.00
Cash on hand,	2,513.24
	<hr/> \$212,846.30

NEWCASTLE

LIABILITIES, DECEMBER 31st, 1918

LIABILITIES

Schools,	\$ 3,035.68
Royal Bank, Current Account,	2,927.52
W. W. Debentures, Interest,	40.00
Discounts and Allowances,	5,863.01
Depreciation, Plant,	6,301.69
Northumberland County,	829.75
Local Improvement Debentures, \$ 5,000.00	
Industrial Debentures,	6,000.00
W.W. & Sewerage Debentures,	60,000.00
Electric Light Debentures,	16,000.00
Supp. Debentures, 1st Issue,	27,000.00
Supp. Debentures, 2nd Issue,	40,000.00
Supp. Debentures, 3rd Issue,	25,000.00
	<hr/> 179,000.00
	\$197,997.65
Excess of Assets over Liabilities,	14,848.65
	<hr/> \$212,846.30

ABSTRACT OF

Receipts and Expenditures

FOR THE YEAR 1918

	Receipts	Expenditures
Waterworks Property,	\$	\$ 2.25
Public Square,		117.57
Interest, Current Account,	52.85	
Sewer Entrances,	14.00	
Dog Taxes,	132.00	15.45
Licenses,	376.00	26.60
Rents,	140.00	15.00
Roads,		781.44
Town Team,		959.49
Sinking Fund,	1,451.91	
Board of Health,		1,100.00
Schools,		12,800.00
Discounts and Allowances,		2,304.23
Public Works,	18.00	500.02
Fire Department,		698.90
Police Department,	161.00	1,852.96
Royal Bank, Cur. Acct. (Receipts over Deposits),	3,508.01	
Royal Bank, Savings,	11,892.30	5,951.91
Interest, Debentures,		7,635.75

Taxes,	39,490.10	
Defaulters, Taxes,	6,317.44	
Electric Light Defaulters,	154.67	
Water Rates Defaulters,	426.20	
Water Installation,	105.25	453.04
Electric Lighting,	11,318.15	5,187.14
Waterworks Operating Account,	3,711.48	2,703.34
Fuel,	8.00	14,876.50
General Expense,		2,781.28
Sewerage,	4.50	227.69
Granolithic Sidewalks,	91.50	182.00
Victory Loan Bonds,		7,042.30
Local Improvement Debentures,		4,850.00
Sundry Debtors,	96.47	
Northumberland County,		6,189.03
Cash on hand, Jan. 1st, 1918,	2,297.30	
Cash on hand, Dec. 31st, 1918,		2,513.24
	<u>\$81,767.13</u>	<u>\$81,767.13</u>

DETAILS OF
Receipts and Expenditures

WATERWORKS PROPERTY

Dr.

To Inventory, Jan. 1st, 1918,	\$118,715.99
N. S. Leader, printing,	2.25
Amount from Water Installation,	347.79
Total Property Account,	<u>\$119,065.13</u>

FIRE COMPANY

Dr.

To Paid B. F. Maltby,	\$ 45.00
H. A. Taylor,	35.00
Wm. Stables,	30.00
John Fallon,	30.00
Geo. T. Bethune,	30.00
Chas. Delano,	30.00
C. J. Morrissy,	30.00
C. P. Stothart,	30.00
W. A. McMaster,	30.00
R. A. N. Jarvis,	30.00
Wm. J. Dunn,	30.00

P. N. Brown,	30.00
W. F. Harris,	15.00
C. M. Dickison,	15.00
Firemen's Fund,	30.00
	<u>440.00</u>

Amount charged Fire Department, \$440.00

PUBLIC SQUARE

Dr.

To Inventory, Jan. 1st, 1918,	\$ 931.00
R. G. Anderson & Sons, seats, \$	24.50
Sumner Co., mower,	11.50
Stothart Mer. Co., Lti.,	4.50
J. Jardine & Co.,	2.80
Repairs, Flag, etc.,	1.75
Freight,	.52
Labor,	2.00
Salary, Caretaker,	70.00
	<u>117.57</u>
	<u>\$1,048.57</u>

Cr.

By Inventory, Dec. 31st, 1918,	931.00
Dr. Balance to Fire Department,	<u>\$117.57</u>

INTEREST, CURRENT ACCOUNT

Cr.

By Interest on Credit Balance,	\$52.85
Amount to Revenue Account,	\$52.85

SEWER ENTRANCES

Cr.

By Entrance Fees received,	\$14.00
Amount to Revenue Account,	\$14.00

DOG TAKES

Dr.

To North Shore Leader, printing,	\$.75
Union Advocate, printing,	2.00
Commission on Collections,	12.70
	\$15.45

Cr.

By Collections received,	\$132.00
Cr. Balance to Revenue Account,	\$116.55

LICENSES

Dr.

To Commission on Collections,	\$ 26.60
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Cr.

By Collections Received,	376.00
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Cr. Balance to Revenue Account,	\$349.40
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RENTS

Dr.

To Amount refunded Y.M.C.A.	\$ 15.00
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Cr.

By Rents Received,	140.00
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Cr. Balance to Revenue Account,	\$125.00
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ROADS

Dr.

To Labor on Roads, Jan.	\$ 5.00
Labor on Roads, Feb.	49.62
Labor on Roads, March,	15.00
Labor on Roads, April,	36.70
Labor on Roads, May,	33.00

Labor on Roads, June,	40.50	
Labor on Roads, July,	204.87	
Labor on Roads, August,	77.25	
Labor on Roads, Sept.	160.75	
Labor on Roads, Oct.	61.00	
Labor on Roads, Nov.	53.75	
Labor on Roads, Dec.	44.00	
		<u>\$781.44</u>

Amount charged Public Works, \$781.44

TOWN TEAM

Dr.

To Inventory, Jan. 1st, 1918,	\$ 2.50	
G. M. Lake, repairs, etc.,	\$ 8.75	
E. Hopkins, hay,	18.00	
P. Hennessy, feed, etc.,	97.04	
D. Stewart, hay,	11.80	
J. Morrissey,	3.40	
Dickison & Troy,	.50	
		<u>139.49</u>
Salary, Wm. Hogan,	820.00	

\$1,209.49

Cr.

By Inventory, Dec. 31st, 1918, 250.00

Dr. Balance to Public Works, \$959.49

SINKING FUND

Dr.

To Acc. Int. on \$25,000 Vic. Bonds, bought,	\$32.70	
To Acc. Int. on \$2,000 Vic. Bonds bought,	9.60	
		<u>\$42.30</u>

Cr.

By Int. Royal Bank Savings,	\$ 76.91	
Int. on \$25,000 Vic. Bonds, 1,375.00		
Dis. on \$5,000 Town of N.C.		
Debs. bought,	150.00	
Assessment, 1918,	4,500.00	
		<u>6,101.91</u>

Cr. Balance to Revenue Account, \$6,059.61

BOARD OF HEALTH

Dr.

To Paid Chairman Board of Health, \$1,100.00

Cr.

By Balance, Jan. 1st, 1918,	\$600.00	
Assessment, 1918,	400.00	
		<u>1,000.00</u>

Dr. Balance, \$100.00

SCHOOLS

Dr.

To Amt. paid School Trustees, \$12,800.00	
Water Rates, 1918, 40.00	
	<u>\$12,840.00</u>

Cr.

By Balance, Jan. 1st, 1918, \$2,375.68	
Assessment, 1918, 13,500.00	
	<u>\$15,875.68</u>

Balance at Credit,	<u>\$3,035.68</u>
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DISCOUNTS AND ALLOWANCES

Dr.

To Paid Assessors, \$ 362.88	
Discounts and overcharges, \$1,535.18	
Commission on Collections, 371.42	
Searches Registry Office, 2.00	
Printing and Advertising, 32.75	
Amounts written off, 100.00	
	<u>\$2,404.23</u>

Cr.

By Balance, Jan. 1st, 1918, \$4,733.96	
Assessment, 1918, 3,533.28	
	<u>\$8,267.24</u>

Cr. Balance,	<u>\$5,862.01</u>
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DEPRECIATION, PLANT, ETC.

Cr.

By Balance, Jan. 1st, 1918,	<u>\$4,718.63</u>
Amt. allowed for Depreciation, 1918,	<u>1,583.06</u>

Total at Credit,	<u>\$6,301.69</u>
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PUBLIC WORKS

Dr.

To Inventory, Jan. 1st, 1918,	<u>\$11,100.00</u>
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Jos. Jardine & Co.,	\$ 6.99
E. Dalton,	177.25
R. C. Clark,	50.00
H. A. Russell,	22.80
J. H. Sargeant,	46.80
H. Astles,	50.00
D. W. Stothart,	.60
Lounsbury Co., Ltd.,	10.11
W. J. Hogan,	28.35
D. A. Manderville,	64.12
C. P. Allison,	7.50
C. C. Hubbard,	1.00
D. & J. Ritchie & Co,	33.00
Registry Fees,	1.50

	<u>500.02</u>
Amount from Town Team,	959.49
Amount from Roads,	781.44
Amount from Granolithic Walks,	90.50

\$13,431.45

Cr.		
By Old Carts sold,	\$	18.00
Assessment, 1918,		2,500.00
Inventory, Dec. 31, 1918,		11,100.00
		<u>13,618.00</u>
Cr. Balance to Revenue Account,		\$186.55

POLICE DEPARTMENT

Dr.

To Union Advocate,	\$	9.45
N. S. Leader,		14.25
W. W. Cormier,		5.80
D. W. Stothart,		13.45
L. A. Morrison,		143.50
J. D. Creaghan Co Ltd,		11.00
Stothart Mercantile Co. Ltd,		28.35
John Fitzgerald,		13.00
F. J. Desmond, M.D.,		10.00
A. Milne Fraser,		6.00
B. F. Maltby,		6.85
A. A. Davidson,		10.00
R. G. Anderson & Son,		2.50
J. D. Kennedy,		5.00
Postage, etc,		3.50
Cleaning offices and cells,		40.20
Prisoners' meals,		7.75
Telephone Rental,		30.00

Telephone Tolls,	9.10
E. Walsh, extra time,	57.25
P. Galley,	47.50
R. Ashford,	27.50
Jas. McDonald,	3.00
Thos. McMahon,	3.00
Thos. B. Doucett,	3.00
	<u>510.95</u>
Street Lighting, 1918,	1,500.00
Salary, F. Lucas,	217.36
Salary, J. H. Ashford,	267.15
Salary, E. Walsh,	857.50
	<u>\$3,352.96</u>

Cr.

By Fines, etc., Police Court,	\$	161.00
Assessment, 1918,		3,500.00
		<u>3,661.00</u>
Cr. Balance to Revenue Account,		\$308.04

FIRE DEPARTMENT

Dr.

To Stothart Mer. Co., Ltd.,	\$74.73
H. A. Russell,	6.00
D. W. Stothart,	7.85
W. J. Hogan,	29.00

E. E. Benson,	20.07	
J. R. Lawlor,	8.00	
North Shore Leader,	1.25	
J. Jardine & Co.,	1.00	
J. H. Sargeant,	75.00	
R. Beckwith,	36.00	
	<u> </u>	\$ 258.90
Hydrant Rental, 1918,		810.00
Salaries Fire Company,		440.00
Amount from Public Square,		117.57
	<u> </u>	\$1,626.47
Cr.		
By Assessment, 1918,		2,200.00
	<u> </u>	
Cr. Balance to Revenue Account,		\$573.53

ROYAL BANK, CURRENT ACCOUNT

Dr.		
To Balance, Jan. 1st, 1918,		\$ 580.49
Deposits, 1918,		24,352.85
	<u> </u>	\$24,933.34
Cr.		
By Cheques paid, 1918,		27,860.86
	<u> </u>	
Cr. Balance,		\$2,927.52

ROYAL BANK, SAVINGS DEPT.

Dr.		
To Balance, Jan. 1st, 1918,		\$6,235.07
Deposits, 1918,	\$5,875.00	
Interest,	76.91	
	<u> </u>	5,951.91
		\$12,186.98
Cr.		
By withdrawal to buy Victory		
Bonds,	\$7,042.30	
Withdrawal to buy L.I.		
Debs.,	4,850.00	
	<u> </u>	11,892.30
Dr. Balance,		\$294.68

DEBENTURE INTEREST

Dr.		
To Interest paid, 1918,		\$465.75
Cr.		
By Coupons outstanding, Jan. 1st,		
1918,	\$ 80.00	
Assessment, 1918,	390.00	
	<u> </u>	470.00
Cr. Balance to Revenue Account,		\$4.25

INDUSTRIAL DEBENTURE INTEREST

Dr.

To Interest paid, 1918, \$240.00

Cr.

By Assessment, 1918, \$240.00

WATERWORKS DEBENTURE INTEREST

Dr.

To Interest paid, 1918, \$6,930.00
 Amount from E. L. Expense, 2,253.05
 Amount from Water Expense, 4,898.31
\$14,081.36

Cr.

By Assessment, 1918, \$6,970.00
 Amt. charged Revenue Acct. 7,151.36
14,121.36

Cr. Balance, outstanding coupon, \$40.00

TAXES

Dr.

To Assessment, 1918, \$48,629.20

Cr.

By Collections, 1918, 39,490.10

Dr. Balance to Defaulters, \$9,139.10

DEFAULTERS

Dr.

To Balance, Jan. 1st, 1918, \$17,890.40
 Default, 1918, 9,139.10
\$27,029.50

Cr.

By Collections, 1918, \$6,317.44
 Amount written off, 168.85
6,486.29

Dr. Balance, \$20,543.21

ELECTRIC LIGHT DEFAULTERS

Dr.

To Balance, Jan. 1st, 1918, \$407.53
 Rates, unpaid, 1918, 636.94
\$1,044.47

Cr.

By Collections, 1918, 154.67

Dr. Balance, \$889.80

972514

WATER RATES DEFAULTERS

Dr.

To Balance, Jan 1st, 1918,	\$748.97
Rates unpaid, 1918,	391.05
	<hr/>
	\$1,140.02

Cr.

By Collections, 1918,	426.20
	<hr/>
Dr. Balance,	\$713.82

WATER INSTALLATIONS

Dr.

To Inventory, Jan. 1st, 1918,	\$300.00
Expenditure, June,	\$ 62.36
Expenditure, July,	89.87
Expenditure, August,	232.66
Expenditure, Sept.	38.00
Expenditure, Oct.	30.15
	<hr/>
	453.04

Cr.

By Cash from Subscribers,	\$105.25
Inventory, Dec. 31, 1918,	300.00
	<hr/>
	405.25

Dr. Balance to Waterworks Property, \$347.79

ELECTRIC LIGHT EXPENSE

Dr.

To Expense, Jan.	\$129.16
Expense, Feb.	267.97
Expense, March,	195.09
Expense, April,	82.09
Expense, May,	536.91
Expense, June,	136.81
Expense, July,	168.19
Expense, August,	156.09
Expense, Sept.	208.59
Expense, Oct.,	140.82
Expense, Nov.	223.51
Expense, Dec.	527.26

Proportion Fuel Account,	\$2,772.49
Salary, J. Creighton,	10,721.00
Salary, J. Beckwith,	431.00
Salary, R. Beckwith,	224.60
Salary, C. Edmonds,	281.75
Salary, M. Jones,	697.59
Salary, J. F. Chaisson,	578.80
Salary, D. Savoy,	159.75
Salary, Jas. Bernard,	41.25

Cr.

By Light Rates collected,	\$11,288.17
Junk, etc. sold,	29.98

Street Lighting, 1918,	1,500.00
Lighting Town Building,	200.00
Unpaid Rates, 1918,	636.94
	<u>13,655.09</u>

Dr. Balance to W. W. Debenture Interest, \$2,253.05

WATERWORKS EXPENSE

Dr.

To Expense, Jan.	\$ 84.19
Expense, Feb.	29.00
Expense, March,	103.25
Expense, April,	59.87
Expense, May,	217.80
Expense, June,	81.56
Expense, July,	16.99
Expense, August,	143.72
Expense, Sept.	84.50
Expense, Oct.	81.63
Expense, Nov.	35.55
Expense, Dec.	154.99
	<u>\$1,093.05</u>
Proportion Fuel Account,	7147.50
Salary, J. Creighton,	287.86
Salary, R. Beckwith,	149.77
Salary, C. Edmonds,	187.80
Salary, M. Jones,	465.00
Salary, J. F. Chaisson,	385.86

Salary, D. Savoy,	106.50
Salary, Jas. Bernard,	27.50
	<u>\$9,850.84</u>

Cr.

By Water Rates collected,	\$3,711.48
Amount charged Schools,	40.00
Hydrant Rental, 1918,	810.00
Unpaid Rates, 1918,	391.05
	<u>4,952.53</u>

Dr. Balance to W.W. Debenture Interest, \$4,898.31

POWER HOUSE FUEL

Dr.

To Inventory, Jan. 1st, 1918,	\$ 5,300.00
Wood purchased, 1918,	\$8,634.64
Hauling Wood,	2,283.74
Inverness Ry. & Coal Co. coal	1,235.55
Lanark Engineering Co., coal	182.87
Stothart Mer. Co., Ltd.,	56.60
E. E. Benson,	75.57
Freight on coal,	453.96
Sumner Co., wire, etc.	487.50
Freight and Truckage,	36.23
Labor,	1,429.84
	<u>14,876.50</u>
	\$20,176.50

	Cr.	
By Ashes sold,	\$	8.00
— Amt. charged E.L. Expense, 10,721.00		
— Amt. charged Water Expense 7,147.50		
		<u>17,876.50</u>
Dr. Balance, Inventory,		\$2,300.00

GENERAL EXPENSE

	Dr.	
To Union Advocate,	\$	70.18
North Shore Leader,		147.35
Newsome & Gilbert,		7.35
S. B. Beare & Co. Ltd.		1.96
A. Milne Fraser,		7.45
Follansbee & Co.,		2.50
Telephone Rental,		20.00
Telephone Tolls,		10.85
J. W. Spurden, auditor,		80.00
J. H. Sargeant,		38.50
Stothart Mer. Co. Ltd.		11.15
B. F. Maltby,		28.31
F. Uncles,		4.30
Geo. Stables,		10.75
James Matchett,		26.50
F. J. Desmond, M.D.,		5.00
— A. A. Davidson,		25.00
Province of N.B., (Fee Bill)		50.00

Copies Bill,	3.50
Expenses to Kouchibouguac,	15.00
Revisors,	20.00
Insurance,	86.68
Premium, Treas. Bond.	20.00
Premium Collectors Bond,	5.00
Rent P.O. Box,	2.00
Cleaning Offices,	14.00
Election Expenses,	15.60
Sundry repairs,	3.75
Relieving Town Clerk,	30.00
	<u>\$ 762.68</u>

Postage,	152.00
Salary, J. E. T. Lindon,	1,366.60
Grant Miramichi Hospital,	500.00
Lighting Town Building,	200.00
	<u>\$2,981.28</u>

	Cr.	
By Assessment, 1918,		3,000.00
Cr. Balance to Revenue Account,		<u>\$18.72</u>

SEWERAGE

	Dr.	
To Balance, Jan. 1st, 1918,		\$1,399.63
Chas. Park,	\$34.83	
R. G. Anderson & Son,	1.50	

North Shore Leader,	6.00	
Jas. T. Forrest,	175.00	
Stothart, Mer. Co., Ltd,	5.36	
W. J. Hogan,	5.00	
		227.69
		<u>227.69</u>
Cr.		
By Pipe Sold,	\$ 4.50	
Assessment, 1918,	1,600.00	
		<u>1,604.50</u>
Dr. Balance to Revenue Acct.,		\$22.82

GRANOLITHIC SIDEWALKS

Dr.		
To Jas. T. Forrest,		\$182.00
Cr.		
By Amt. paid by abutters,		<u>91.50</u>
Dr. Balance to Public Works,		\$90.50

VICTORY LOAN BONDS (For Sinking Fund)

Dr.		
To \$5,000 Victory Loan, 1917 bought,	\$ 5,032.70	
\$2,000 Victory Loan, 1918 bought,	2,009.60	

\$20,000 Dom. War Loan, converted,	20,000.00	
		<u>\$27,042.30</u>
Cr.		
By Acc. Interest paid on above,		<u>42.30</u>
Dr. Balance,		\$27,000.00

LOCAL IMPROVEMENT DEBENTURES

Dr.		
To \$5,000 L.I. Debentures bought,	\$4,850.00	
Discount on above,	150.00	
		<u>\$5,000.00</u>
Cr.		
By Balance, Jan. 1st, 1918,		<u>10,000.00</u>
Cr. Balance,		\$5,000.00

REVENUE AND EXPENDITURE

Dr.		
To Amount from Depreciation,	\$1,583.06	
Amt. from W.W. Deb. Int,	7,151.36	
Amt. from Sewerage,	22.82	
		<u>\$8,757.24</u>
Cr.		
By Amount from Interest,	\$ 52.85	

Dog Taxes,	116.55
Licenses,	349.40
Rents,	125.00
Sinking Fund,	6,059.61
Public Works,	186.55
Police Dept.	308.04
Fire Dept.	573.53
Deb. Interest,	4.25
Gen. Expenses,	18.72
Sewer Entrances,	14.00
	<u>7,808.50</u>

Dr. Balance to Town of Newcastle, \$948.74

SUNDRY DEBTORS

Dr.

To Balance, Jan. 1st, 1918, \$281.43

Cr.

By Amounts Collected, 1918, 96.47

Dr. Balance, \$184.96

NORTHUMBERLAND COUNTY

Dr.

To Paid County Treasurer, \$5,894.32
Com. on above, 294.71

Prop. Uncollectable Taxes, 68.85
\$6,257.88

Cr.

By Balance, Jan. 1st, 1918, \$ 791.71
Assessment, 1918, 6,295.92

7,087.63

Cr. Balance, \$829.75

TOWN OF NEWCASTLE

Dr.

To Amt. from Revenue Account, \$948.74

Cr.

By Balance, Jan. 1st, 1918, \$15,797.39

Credit Balance, \$14,848.65

Default Taxes

1918

Anderson, R. G. Estate,	\$ 21.00
Anderson, Norman,	40.00
Aharan, Peter,	23.50
Atchison, Alex.	31.50
Aharan, James	12.50
Allen, A. C.	56.00
Arseneau, Frank	12.50
Abraham, Thomas	23.90
Adams, Mrs. M.	3.50
Arseneau, John	12.50
Albert, Luke	12.50
Arseneau, D. P.	30.00
Ahern, James W.	15.00
Ashford, Earl	12.50
Black, Wm. F.	12.50
Butler, T. W., Estate,	16.00
Buckley, Wm.	17.60
Boudreau, M., Estate,	26.00
Buie Estate	50.40
Bernard, James	12.50

Brander, John Jr.	12.50
Buckley, Charles	12.50
Butler, John	6.30
Bjurstrum, E.	21.80
Connell, Patrick	25.00
Cassidy, J. W. Estate,	21.00
Copp, John	32.50
Casey, Wm.	16.80
Curry, George	96.00
Creighton, John	7.50
Cullen, Miss M.	8.00
Cassidy, R.	12.50
Clanney, John	21.80
Copp, Wm. M.	15.00
Cassidy, John Estate,	25.00
Campbell, George	30.00
Craik, Wm.	37.50
Cobb, Andrew	12.50
Carter, Henry	12.50
Cooper, John	30.00
Craig, Michael	9.20
Cassidy, H. B.	46.00
Craig, W. A.	12.50
Curtis, W. L.	81.60
Comfort, Jos.	12.50
Coakley, M.	12.50
Dalton, Mrs. James Estate	57.50
Dunn, Michael	22.50

Dunn, James Sr.	7.50
Daughney, John Estate	18.40
Demers, Mrs. S. A.	207.70
Dinan, D.	45.00
Dutcher, John	7.50
Dutcher, William	12.50
Dutcher, James	19.50
Dutcher, Peter	12.50
Dalton, George	37.50
Donavon, Charles (I.C.R.)	26.00
Donavon, M. Estate	12.50
Daigle, Isaac Estate	2.40
DeGrace, John	15.00
Deott, Samuel	7.50
Dolan, George	10.00
Delano, Thomas	11.30
Dalton, William	12.50
Dennis, John	12.50
Dalton, John Jr.	12.50
Dalton, Edward	200.00
Dunn, J. Stafford	12.60
Dalton, Charles B.	13.50
Davidson, Gordon	12.50
Delano, George	11.30
Dunn, James Jr.	12.50
Dunn, George T.	20.00
Edmonds, John	37.50
Fletcher, Charles Estate,	21.00

Fenelon, John	31.50
Flynn Estate	39.40
Fallon, Thomas	12.50
Fleiger, Fred W.	2.60
Fogan, Robert	27.50
Fogan, James	17.50
Foran, Joseph	40.70
Falconer, Misses	50.40
Fogan, John	15.50
Fenelon, William	13.30
Fitzgerald, John	51.20
Forrest, H.	2.05
Fraser, John	12.50
Fitzgerald, Alex.	12.50
Fraser, William,	12.50
Falconer, Edward	68.00
Gremley, W. S.	40.00
Gremley, Percy	8.50
Geikie, D. Estate	12.50
Galliah, William	34.00
Galliah, John J.	8.00
Graham, Harry	12.50
Gifford, William	43.50
Gahan, Peter	22.50
Golightly, V.	15.00
Graham, V. Estate	25.00
Gjertz, F.	11.00
Gillis, F.	32.30
Gallant, Sylvain	12.50

Grant, Harry	12.50
Hachey, John	33.50
Hall, Michael	25.00
Hare, Frank	45.00
Holohan, William	13.00
Holohan, John	6.60
Herbert, William	12.50
Harriman, William	11.30
Hogan, Dan	20.00
Hogbin, A.	19.70
Hogan, William J.	131.40
Harriman, Phineas	11.30
Hoversburg, Neil	12.50
Hayes, Joseph	12.50
Irving, Arthur	12.50
Ingram, H. H.	15.00
Jones, John	14.40
Jones, Harry	11.30
Joncas, Charlotte	15.00
Jardine, Joseph	68.50
Jeffrey, Thomas Sr.	10.00
Jardine, Charles	74.50
Johnston, John Sr. Estate	12.60
Jardine, John Estate	8.40
Johnston, William B.	15.00
Johnston, Hubert	2.50

Keating, Patrick Jr.	26.00
Keating, William J.	63.50
Keating, Mrs. William, Estate,	10.80
Kethro, J. G.	21.00
Kethro, J. B.	12.50
Kitchin, John	12.50
Layton, J. G.	42.50
Larsen, Charles	12.50
LeBreton, Charles	12.50
Leslie, William	11.30
Landry, William	15.00
LeBlanc, N. T.	17.50
Leslie, George	11.30
Long, D. V.	15.00
Lumsden, George	3.40
Murphy, Martin A.	28.50
Murphy, John Estate	20.00
Murphy, Tim Estate	20.00
Matheson, Black-tock,	28.10
Mullin, Thomas	37.50
Murray, J. W.	22.50
Mullally, John	12.50
Manderson, Edward	22.50
Manderson, D. Estate	10.00
Masson, F. Estate	30.00
Morrell, W.	37.80
Maltby, H. B.	12.50

Matchett, George	12.50
Metcalf, A. P.	13.40
Matheson, Freeman	44.90
Murray, James, (I.C.R.),	4.00
Mullin, Ernest	33.50
Maher, Mrs. P.	76.00
Mattatall, John	33.60
Manderson Estate	17.50
Maher, P.	12.50
Matchett, Andrew	12.50
Manderson, Joseph P.	20.00
Manderson, Joseph E.	12.50
Mann, Joseph	32.30
Murphy, James A.	15.00
Martineau, Thomas	20.00
Murray, Robert	12.50
Mather, Lawrence,	12.50
Matchett, John	7.50
Morrison, Alvin	11.30
Mullin, E. A.	15.00
Mullin, Ernest C.	23.90
Muzerall, Charles	12.50
McGraw, William Estate	16.05
McGowan, Charles	12.50
McIver, A.	33.50
McCullam, R. Estate	68.00
McCallum, John	15.00
McLean, Allan J.	15.00
McKernin, William J.	12.50

McCullam, James	4.50
McKay, George	12.50
McCullam, William B.	12.50
McKenzie, Andrew	25.00
McCafferty, Con.	12.50
McAllister, R. Estate	10.00
McKenzie, Walter	12.50
McIniss, Tim	12.50
McLean, Hector	22.30
McAllister, John	12.50
McCafferty, Jeremiah	11.30
McCafferty, James	6.30
McCallum, William Jr.	12.50
McIntyre, Allan	5.00
McCarron, M.	35.00
McDonald, John R.	5.50
McDonald, Allan	15.00
McCormick, William J.	15.00
McMahon, James	12.50
McLean, William	11.30
McMahon, Joseph	12.50
McCallum, John Jr.	12.50
McLaughlin, James	18.50
McLean, John	11.30
McEvoy, William E.	10.00
McNeil, Frank	10.00
McDonald, James	17.50
Norton, Thomas	25.00

O'Brien, George	66.00
O'Brien, John	161.00
O'Leary, William	25.00
Perry, F.	32.00
Phair, John	12.50
Price, Manfred	30.00
Robertson, J. B. Estate	31.00
Ryan, James, (Pleasant Street),	18.50
Ryan, John P.	36.00
Ryan, Andrew	12.50
Russell, George L.	22.00
Robinson, John Sr. Estate	20.00
Regan, Pat. Estate	15.00
Russell, Dan	13.39
Ronan, William	25.00
Russell, George T.	28.10
Ross, Mrs. R.	25.00
Reid, Benjamin	31.00
Ryan, William (C.I.R.)	5.80
Reid, Wilfred	76.00
Ramsay, Walter	20.00
Ray, O.	12.50
Sutherland, Alex.	48.50
Stewart, James	48.90
Scott, Thomas	12.50
Sproul, H.	91.00
Shaw, Cyrus	20.00

Simmonds, William	45.00
Stymiest, William	93.90
Sheppard, William	15.00
Sutherland, Finley	30.00
Sutherland, Mark	12.50
Stone, W. J.	12.50
Taylor, William Estate,	63.50
Treadwell, Henry	15.50
Thibideau, Basil	13.00
Treadwell, Eliza Estate	12.50
Treadwell, Miss L.	10.50
Travers, A. J.	12.50
Universal Radio Syndicate Ltd.	441.00
Uncles, F.	25.00
Vye, Thomas	11.30
Vye, Mrs. Benjamin Estate	21.00
Vickers, Lyman	12.50
Vickers, John A.	12.50
Veniot, M.	9.10
Wright, A.	17.50
Wright, James Jr.	12.50
Wright, John	10.00
Williston, Robert	20.00
Watters, W. F.	21.00
Witzell, John	60.00
Whalen, Maurice	11.80

TOWN OF NEWCASTLE

1918

Whalen, T. H.	131.00
Williston, J. E. B.	27.50
White, William J.	25.00
Williamson, William	15.00
White, John, Estate,	12.50
White, Burk	20.00
Wood, D.	25.00
White, Frank	11.30
Whitney, Chester	12.50

\$7,111.79

Amounts paid since Accounts closed, 2,027.31

\$9,139.10