



AUDITORS' REPORT



TOWNSHIP OF

EUPHEMIA.

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Receipts and Expenditures.

FOR THE YEAR

1896.

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ALVINSTON FREE PRESS PRINT.

*The* EDITH *and* LORNE PIERCE  
COLLECTION *of* CANADIANA



*Queen's University at Kingston*

# AUDITORS' REPORT.

## Township of Euphemia.

FOR THE YEAR 1896.

From the 1st day of January till the 10th day of October.

### COUNTY GRANT.—CHAS. GRAHAM, Reeve.

1896.	To amt of unexpended County Grant, 1895.....	\$ 10
	“ $\frac{1}{2}$ County Grant, 1896 .....	196 33
	By amount paid—	
June 23	J Irwin, work on roadway lot 18, con 4-5.....	\$ 10 00
Sept. 3	R Mitchell, work on hill, Fansher rd, lots 18-19, c 3	6 95
	12 R Miles, gravelling and rep River road, Florence..	25 50
	29 J Tuite, work on road, lot 18, cons 4-5.....	20 50
	P McBrayne, building bge, Fansher rd, lot 18, c 4..	27 00
	By bal of unexpended County Grant.....	106 48
		<hr/>
		\$196 43 \$196 43

### ROADS AND BRIDGES.—CHAS. GRAHAM, Reeve.

1896.	Feb. 22 To amt of Appropriation .....	\$ 100 00
	By amount paid—	
Jan. 20	W H Bolton, work on tp's pn of Plane Award....	\$ 5 00
	F Baynton, ditching on s r 20-21, Baynton Award	3 50
Feb. 11	J Williams, work on road grade at Florence.....	11 50
May 18	T Brown, work on roadway, lot 29, con 5, River rd	2 00
	23 W Lang, shovelling snow, Haggarty road . . . . .	1 50
June 3	M McMaster, rep culverts opp lot 17, con 11.....	2 50
	W H Bolton, drawing s p 1 day, bal for Plain Awd	4 00
	8 I H Burgess, bldg tile cul, ditching opp lot 20, c 9	4 00
	22 J Brennan, shovelling snow, work with team, Hag rd	1 50
Oct. 10	By amt of unexpended appropriation.....	64 50
		<hr/>
		\$100 00 \$100 00

### ROADS AND BRIDGES.—W. F. ARMSTRONG, Deputy-Reeve.

1896.	Feb. 22 To amt of appropriation .....	\$ 100 00
	By amount paid—	
Feb. 22	W Lang, rep bridge opp lot 26, con 6.....	\$ 1 50
April 6	W Armstrong, plank.....	2 00
	W Armstrong, wing on bridge, opp lot 26, cons 5-6	12 50
	13 N McLean, rep bge opp lot 26, con 6-7, let by Curran	2 50
	18 N McLean, tile drn across rd opp lot 27, con 6-7....	4 00
	26 G Healy, shovelling snow, rep pipe, opp lot 30-31. c 6	1 75
	30 B Wehlann, tile furn C Clifford Award drain.....	6 00
May 30	D Steele, filling in washout opp lots 25-26, con 8....	1 00
June 29	A McAlpine, tiling opp lot 33, con 6 .....	3 50
Aug. 12	R Hands, pipe cul opp lot 33, cons 6-7.....	1 25

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	E Walker, culvert, opp lot 31, cons 7-8.....	1 25
	26 T Hands, pipe cul opp lot 33, cons 5-6.....	8 90
	12 R Hands, culvert opp lot 33, cons 6-7.....	2 00
	14 G Prangley, rep wings on bge opp lot 26, cons 6-7.....	1 25
Sept.	7 R Hands, pipe cul, opp lot 35, cons 6-7.....	1 25
	22 J B Armstrong, plank and rep H bge, opp lot 26, c 7-8.....	2 00
	26 H Tully, shovelling snow opp lot 29, con 5.....	2 00
Oct.	2 J Grant, plank to pathmasters.....	15 21
	10 By bal of unexpended appropriation.....	30 14
		\$100 00 \$100 00

COUNTY GRANT.—W. F. ARMSTRONG, Deputy-Reeve.

1896.	To bal of County Grant, 1895.....	\$ 63 74
	To amt of $\frac{1}{2}$ County Grant, 1896.....	196 33
	By amount paid—	
Jan.	20 T McKeune, rep washout on hill, opp lot 33, con 8.....	\$ 32 00
April	8 W Lang, 2 cul on H rd, opp lots 25-26, cons 5-6.....	6 25
	30 R Wehlann, tile furn E Arnold Award drain.....	8 00
May	18 J McCoubrey, rep English ck, t l Bk-Eup op lot 9, c l.....	12 00
	26 C Wall, $\frac{1}{2}$ day work with team, op lot 15, c l. B-E t l.....	1 25
	J McVicar, rep washout t l Bk-Eup, opp lot 15.....	1 50
June	1 D Hayward, filling washouts on Haggarty road.....	75
	16 R McCabe & Co, grading hill on s r, lots 30 31, con 6.....	15 75
	29 B Gadsby, cutting thistles, t l Dawn-Eup.....	3 00
Aug.	12 R Hands, pipe cul, s r opp lots 30-31, con 6.....	1 25
	13 C Holmes, pathmaster, work on t l B-E, opp lot 11.....	15 00
	D Wright, gravell ng in Florence.....	20 00
Sept.	1 J Armstrong, culvert, opp lot 23, con 10.....	1 50
Oct.	2 J Gage, culvert, opp lots 30 31.....	3 00
	5 W Armstrong, bridge on s r, lots 25-26, con 7.....	50 00
	10 By bal of unexpended County Grant.....	88 82
		\$260 07 \$260 07

ROADS AND BRIDGES.—ROBT. MOORHOUSE, Councillor.

1896.	Feb. 22 To amt of appropriation.....	\$ 100 00
	Aug. 29 " ".....	50 00
	By amount paid—	
Jan.	20 P Clements, culvert, lot 33, con 10.....	\$ 7 50
May	30 T Weaver, filling in washout, lot 34, con 11.....	16 00
	D Steele, filling up cul, lot 27, c 9, ditching, lot 25, c 9.....	4 00
June	3 G Harris, cleaning out ditch, lot 27, con 11.....	6 00
	15 A Smith, filling in washout, lot 26, con 10.....	2 00
	A Smith, putting in cul and grading, lot 33, con 9.....	4 00
	A Smith, 2 culverts, lots 25-28, con 10.....	7 00
	20 P Clements, fixing culvert, lot 32, con 9.....	3 00
	P Clements, grading and rep cul, lot 33, con 10.....	14 75
	P Clements, putting in culvert, lot 33, con 9.....	4 50
	23 P Clements, putting in cul, digging ditch, lot 34, c 10.....	6 00
Aug.	10 F Sullivan, fixing bge, Hag ck, putting in tile, Hag road, loc 24, con 10, and lot 24, con 11.....	8 00
	F Sullivan, putting in cul, lot 24, con 10.....	3 00
	29 W M Tomlinson, putting in 2 cul, lots 28-30, con 10.....	8 00
	E Harris, fixing culverts, lot 32, con 11.....	7 00
Sept.	23 A Smith, covering bridge with plank.....	6 50
Oct.	10 By bal of unexpended appropriation.....	42 75
		\$150 00 \$150 00

## AUDITORS' REPORT.

### ROADS AND BRIDGES.—DUNCAN MUNRO, Councillor.

1896.			
Feb.	22	To amt of appropriation.....	\$ 200 00
		By amount paid—	
Feb.	28	B Wass, tile furn road Div No 1.....	\$ 3 40
May	15	J Tuite, new bridge, s r 20, con 5.....	17 12
		E Broad, rep bridge, lot 18, con 4-5.....	75
		G Clarke, rep bridge, lot 20, cons 5-6.....	25
		G Smith, rep cul and Fansher road, con 2.....	1 50
	30	J Ralph, rep culvert, lot 22, con 2-3.....	1 50
		G Roberts, plank for bridge, lot 18, con 4-5.....	13 50
		E Howell, rep s r 20, con 4.....	75
June	23	J Mitchell, work on bridge, lot 18, cons 4-5.....	25 50
	25	W Cross, new bridge, lot 21, cons 5-6.....	24 00
July	15	R Wehlann, tile furn D Wright's division.....	\$4 15
		“ “ J Redick's “.....	5 11
		“ “ J Ralph's “.....	3 24
Sept.	21	T Price, culvert, lot 22, cons 2-3.....	2 25
Oct.	10	By bal of unexpended appropriation.....	96 98
			\$200 00 \$200 00

### ROADS AND BRIDGES.—WM. CLEMENTS, Councillor.

1896.			
Feb.	22	To amt of appropriation.....	\$ 150 00
Aug.	29	“ “ “.....	25 00
		By amount paid—	
Mar.	31	F McCabe, posts, rails, protection on r w, lot 27, c 3.....	\$ 4 00
April	2	J Armstrong, 2 days loading gravel at McVicar's.....	1 50
	8	J Armstrong, rep bridge on Martin ck, lot 27, con 3.....	4 25
May	2	J Pasha, rep cul, plank on bridge, s r lot 31, con 2-3.....	1 00
June	2	J Pasha, rep washout on s r lot 31, con 2.....	1 00
	15	G Bryant, box cul, con 4, lot 31.....	5 75
		G Bryant, rep cul on Clement's hill, lot 32, con 4.....	28 75
		J Armstrong, cutting down hill, Martin ck, lot 30.....	11 50
		D Mayes, grading on con 3, lot 28.....	13 00
	23	J McCombrey, ditching, Baird Award, t l B-E, lot 8.....	14 00
		W English, culvert and work on hills, lot 27, con 2.....	60 00
Sept.	9	J Bailey, 1½ days loading gravel.....	1 50
Oct.	10	By bal of unexpended appropriation.....	28 75
			\$175 00 \$175 00

### 1896. J. M. DOBBYN, COLLECTOR.

Jan.	1	To amt of arrears of taxes for 1895 as per audit.....	\$4721 93
	3	By amt paid Treasurer.....	\$ 516 45
	8	“ “ “.....	1503 84
	20	“ “ “.....	780 61
Feb.	22	“ “ “.....	776 00
Mar.	4	“ “ “.....	335 42
	26	“ “ “.....	334 22
		“ “ “.....	388 70
		“ of uncollected taxes for 1895 returned to County Treasurer.....	66 42
		“ ordered by Council not to collect Mrs W H Roberts.....	8 51
		G Jackson.....	2 76
			\$4721 93 \$4721 93

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1896. SALARIES ACCOUNT.

By amount paid—		
Feb. 22	Messrs Robinson & Mills, auditors 1895.....	\$ 28 00
Mar. 2	F B Cummer, $\frac{1}{4}$ salary, re printing.....	10 00
	21 D M Smith, $\frac{1}{4}$ salary as clerk.....	18 75
May 15	D Munro, salary as councillor, 1895.....	13 00
	23 J M Dobbyn, salary as collector, 1895.....	85 00
	30 E F Hall, salary as assessor, 1896.....	42 00
June 1	D Hayward, part salary as janitor.....	2 50
	25 F B Cummer, $\frac{1}{4}$ salary for printing.....	10 00
July 18	D M Smith, $\frac{1}{4}$ salary as clerk.....	18 75
Sept. 29	D M Smith, $\frac{1}{4}$ salary as clerk.....	18 75
Oct. 2	F B Cummer, $\frac{1}{4}$ salary for printing.....	10 00
	10 To amt to balance carried to general account.....	\$ 256 75
		\$256 75 \$256 75

1896. SCHOOL RATES ACCOUNT.

By amt paid T H Lovell, c rate, U S S No 11-7 for '95.....		\$ 43 00
Oct. 10	To amt to balance carried to general account.....	\$ 43 00
		\$ 43 00 \$ 43 00

1896. COUNTY RATES ACCOUNT.

To amt of county rates for 1895.....		\$1928 45
By amt of non-resident taxes for 1895.....		\$ 194 36
Jan. 8	“ paid H Ingran, Co Treas, on county rates.....	800 00
13	“ “ “ bal county rates.....	661 00
	“ of municipal grant for 1896.....	273 00
		\$1928 45 \$1928 45

1896. BILLS PAYABLE. (Debentures.)

By amount paid—		
Jan. 9	Huron & Lambton Loan-Savings Co, debenture, dated Aug 1, 1893, due Dec 31, 1895, at 5%, for Shetland bridge.....	\$1000 00
Feb. 4	Huron & Erie Loan-Savings Co, debenture, dated May 1, 1894, due Feb 1, 1896, at 5%. By-law 235.....	695 36
Mar. 21	Jemima Brownlee, debenture, dated Sept 1, 1894, due March 1, 1896, at 6%. By-law 230.....	146 50
	26 Jemima Brownlee, debenture, dated Aug 17, 1894, due Feb 17, 1896, at 6%, By-law 233.....	116 00
Oct. 10	To amt to balance carried to general account.....	\$1957 86
		\$1957 86 \$1957 86

1896. INTEREST ACCOUNT.

By amount of—		
Jan. 9	Interest paid on debenture, Huron & Lambton Loan-Savings Co, dated Aug 1, 1893, due Dec 31, 1895, at 5%, By-law 225, Shetland bridge.....	\$ 50 00
	Interest paid debenture. Huron & Lambton Loan-Savings Co, dated Aug 1, 1893, due Dec 31, 1896, at 5%, By-law 225, Shetland bridge.....	50 00
	Interest paid on debenture, Huron & Lambton Loan Savings Co, dated Aug 1, 1895, due Dec 31, 1897 at 5%, By-law 225, Shetland bridge.....	25 00
Feb. 4	Interest paid on debenture, Huron & Erie Loan-Savings Co, dated May 1, 1894, due Feb 4, 1896, at 5%, By-law 235, No 2.....	34 77
	Interest paid on debenture, Huron & Erie Loan-Savings Co, dated May 1, 1894, due Feb 1, 1897, at 5 per cent, By-law 235, No 3.....	36 50



## AUDITORS' REPORT.

1896.	<b>H. JOHNSTON VS. EUPHEMIA.</b>	
	To amount received—	
July 21	From C Graham, paid him by W White, being White's share of costs of logs on roadway in Johnston vs Euphemia and Dawn.....	\$ 20 00
Oct. 10	By amt to balance carried to general account .....	\$ 20 00
		\$ 20 00 \$ 20 00
1896.	<b>SEWER PIPE ACCOUNT.</b>	
	By amount paid—	
June 5	Hamilton-Toronto Sewer Pipe Co, for sewer pipe..	\$155 25
Oct. 10	To amt to balance carried to general account.....	\$155 25
		\$155 25 \$155 25
1896.	<b>DOG TAX ACCOUNT.</b>	
	By amount paid—	
	Mrs R Scott, 1 sheep and 1 lamb killed by dogs....	\$ 4 66
Oct. 10	To amt to balance carried to general account .....	\$ 4 66
		\$ 4 66 \$ 4 66
1896.	<b>COMMISSIONS ACCOUNT.</b>	
	By amount paid—	
May 2	R Moorhouse, bal of com, 1895.....	\$ 3 79
15	D Munro, com, 1895.....	7 50
	D Munro, bal of com, 1895.....	2 02
Aug. 14	W F Armstrong, bal of com, 1895 .....	37
Oct. 10	To amt to balance carried to general account.....	\$ 13 68
		\$ 13 68 \$ 13 68
1896.	<b>HENRY JOHNSTON VS. CORPORATION ACCOUNT.</b>	
	By amount paid—	
Jan. 24	C Graham, damages and costs, Euph's portion, re H Johnston vs Corporation ..	\$ 42 63
Oct. 10	To amt to balance carried to general account.....	\$ 42 63
		\$ 42 63 \$ 42 63
1896.	<b>LEBU'S DAMAGES ACCOUNT.</b>	
	By amount paid—	
July 10	M Lebu, Euph portion of costs, damages sustained	\$ 15 00
Oct. 10	To amt to balance carried to general account.....	\$ 15 00
		\$ 15 00 \$ 15 00
1896.	<b>GEORGE JOHNSTON VS. CORPORATION ACCOUNT.</b>	
	By amount paid—	
Feb. 20	G Johnston, damages in full against corp.....	\$262 50
Sept. 21	G D Lockhart, M D, services, re G Johnston.....	3 00
Oct. 10	To amt to balance carried to general account.....	\$265 50
		\$265 50 \$265 50
1896.	<b>LEGAL ACCOUNT.</b>	
	By amount paid—	
Jan. 24	Lister, Cowan & Mackenzie, fees, re Dockrill.....	\$ 3 12
Oct. 10	To amt to balance carried to general account.....	\$ 3 12
		\$ 3 12 \$ 3 12
1896.	<b>POSTAGE, PRINTING AND STATIONERY ACCOUNT.</b>	
	By amount paid—	
Mar. 2	F B Cummer, stationery.....	\$ 2 75
	26 D M Smith, postage.....	2 00
May 18	D M Smith, for Hart & Riddle, stationery.....	22 79
July 18	D M Smith, postage.....	3 00
Oct. 10	To amt to balance carried to general account.....	\$ 30 54
		\$ 30 54 \$ 30 54

AUDITORS' REPORT.

1896. ELECTIONS ACCOUNT.

By amount paid—		
Jan.	20 D M Smith, services as R O.....	\$ 7 50
	J McCabe, acct as D R O, Div No 5.....	8 50
	21 J L Switzer, " " " 3.....	4 10
	26 J Grey, " " " 1.....	4 80
	H Powell, " " " 2.....	8 50
Mar.	4 T E Risk, " " " 4.....	8 50
Oct.	10 To amt to balance carried to general account.....	\$ 41 90
		\$ 41 90 \$ 41 90

1896. CHARITIES ACCOUNT.

By amount paid—		
Feb.	3 W Drew, goods supplied Mrs Addler.....	\$ 6 38
	22 E Mills, " " ".....	10 84
	C Bristow, support of Jane Lewis.....	6 50
	24 Mrs D Turrill, support of Mrs J Turrill.....	10 00
	28 H Holman, support of Mrs Mead.....	10 00
	M V Morrill, goods supplied Mrs Addler.....	5 55
Mar.	21 G Jackson, support.....	10 00
Sept.	19 C Bristow, support of Jane Lewis.....	6 50
Oct.	10 To amt to balance carried to general account.....	\$ 65 77
		\$ 65 77 \$ 65 77

1896. SHEEP INSPECTING ACCOUNT.

By amount paid—		
Jan.	23 D M Smith, fees, inspecting sheep, R Plain.....	\$ 80
Oct.	10 To amt to balance carried to general account.....	\$ 80
		\$ 80 \$ 80

1896. MISCELLANEOUS ACCOUNT.

By amount paid—		
Jan.	8 Merchants Bank, Dresden, com on drafts.....	\$ 2 40
	13 Clarke, Bothwell, ex on draft to Sarnia.....	50
	20 Dobbyn, Graham & Smith, prep fin'al sta'm't, 1895.....	10 00
	J McCabe, poundage fees, supplies for horse.....	3 00
	T McKeune, rods and bolts, rep on cul.....	5 45
	26 E Cragg, bal of rent, Orange Hall, 1895.....	16 00
Feb.	22 A Little, rep on Fansher Creek bridge.....	1 50
	D M Smith, fees, re Baird drain.....	2 50
	D M Smith, fees, births, marriages and deaths, '95.....	6 70
	J Kane, refund commutation tax, 1895.....	2 02
	W A Banghart, material for painting town hall.....	28 91
	D Taylor, work on t l Mosa, Euph portion.....	5 00
Mar.	4 T E Risk, nails ordered by H S Bilton, p-m.....	25
	26 W Smith, refndd commutation, labor per'd in 1894.....	1 50
May	15 G George, rep cul, Fansher Road, con 4.....	1 50
	D Munro, extra services.....	2 00
	18 D M Smith, fees, attending joint meeting re Zone.....	2 00
Feb.	20 J Dobbyn, insurance on town hall.....	7 00
May	18 T Graham, grading hill, lot 27, cons 2-3.....	2 00
	30 A McCallum, contract, re t l Mosa-Euph.....	35 50
June	4 J Grey, rep sidewalks, Florence, Div No 2.....	25 00
	M Healy, removing sewer pipe from station.....	2 50
	W Ryan, " " ".....	2 50
June	5 F McCabe, removing sewer pipe from station.....	\$ 2 50
	17 G Roberts, plank to pathmasters, 1895.....	7 45
	20 I Unsworth, commission on License Fund checks.....	50
	22 J Brennan, removing sewer pipe.....	2 50
	23 F Cartier, refund error in assessment.....	1 76
	27 T Randle, p-m, commutation pd by F Cartier, 1895.....	3 00
July	29 G Lockwood, rebate on Glass Drain.....	28 59

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Aug	1 L Scarlett, contract painting Town Hall.....	20 00
	12 W A Banghart, material for painting Town Hall.....	15 93
	13 D. Wright, sidewalks, Florence div. No. 1.....	35 00
	D Wright, commutation tax returned, 1895.....	3 00
	14 W F Armstrong, tp portion McAlpine Drain.....	10 00
	29 F Pesha, rebate re Glass Drain.....	4 54
	W A Banghart, rebate re Glass Drain.....	7 67
Sept	7 A McAuslin, burying nuisance.....	1 00
	9 D M Smith, fees Drew Drain.....	2 50
	26 A Burr, burying nuisance.....	1 00
Oct	2 D M Smith, extras Glass Drain.....	5 00
	G Banghart, blocks and levelling Town Hall.....	8 00
Feb	22 J M Dobbyn, ex charges, Orrange vs Corp Deb....	1 25
Oct	10 To amt to balance carried to general account.....	326 92
		\$326 92 \$326 92

1896.

JAMES DOBBYN, TREASURER.

	Dr.	Cr.
To amount—		
On hand as per audit of 1895.....	\$ 544 92	
Received from J. M. Dobbyn, Collector.....	4644 24	
County Grant.....	392 66	
Bills Payable, (note).....	300 00	
Fines acct.....	1 00	
Euph. townline Award drain.....	6 75	
H Johnston vs Euphemia and Dawn.....	15 68	
License Fund acct.....	126 16	
H Johnston vs Euphemia acct.....	20 00	
Non-resident Taxes.....	194 36	
By amount paid—		
Chas Graham's orders, roads and bridges.....	\$ 35 50	
Chas Graham's orders, County grant.....	89 95	
W F Armstrong's orders, roads and bridges.....	69 86	
W F Armstrong's orders, County grant.....	171 25	
R Moorhouse's orders, roads and bridges.....	107 25	
D Munro's orders, roads and bridges.....	103 02	
W Clements' orders, roads and bridges.....	146 25	
Salaries account.....	256 75	
Miscellaneous account.....	326 92	
Elections acct.....	41 90	
Postage, Printing and Stationery acct.....	30 54	
Charities account.....	65 77	
Sheep Inspecting.....	80	
Commissions account.....	13 68	
H Johnston vs Corporation.....	42 63	
Lebu's Damages account.....	15 00	
G Johnston vs Corporation account.....	265 50	
Legal account.....	3 12	
Schools account.....	43 00	
County rates account.....	1928 45	
Bills Payable (Debentures) account.....	1957 86	
Interest account.....	423 82	
Sewer Pipe account.....	155 25	
Dog Tax account.....	4 66	
To amount to balance.....	52 96	
		\$6298 73 \$6298 73

We, the undersigned Auditors, appointed by the Reeve and Council of Euphemia, to make a Special Audit, beg leave to report that we have examined the books and vouchers of the late Treasurer and of the Council, and find a balance due him on the 10th day of October, 1896, of fifty-two dollars and ninety-six cents (\$52.96).

W. J. ROBINSON, }  
J. MILLS, } Auditors.



AUDITORS' REPORT.

ROADS AND BRIDGES.—W. F. ARMSTRONG, Deputy-Reeve.

1876.	Oct 5	To amount of appropriation unexpended.....	\$ 30 14	
	Dec 15	By paid J McAuslan, rep road lot 29, con 6.....	15 00	5 00
	Nov 14	J B Armstrong, bridge Hag rd, lot 25-26, con 7.....		6 00
	Dec 15	W Armstrong, shovel snow lot 33-34, con 6.....		2 25
		E Armstrong, tile culvert, lot 32, con 6.....		2 00
	28	D Hayward, rep washout lot 25, con 7, Haggarty..		1 00
		P Turner, tile in Watson & Turner Award.....		8 00
		P Turner, rep culverts con 7-8, lot 29 31.....		4 00
		R Wehlann, tile ..		2 00
		W Brown, rep culvert and ditch, lot 33, con 6.....		5 00
		J McVicar, 20 loads gravel, for Pathm'r McAlpine.		2 00
	31	R Macaulay, tiling yard at Town Hall .....		2 00
		W Armstrong, bolts.....		1 00
		J Grant, plank for McCoubrey-Walker, tl B'k-Eup		6 39
		To amount of expenditure over appropriations....	1 50	
			\$ 46 64	\$ 46 64
	Dec. 1	By amt of order to D Macaulay, 1 cul, lot 32, con 5		1 50
	20	“ “ E Walker, culvert, lot 31, con 8		1 25

COUNTY GRANT.—W. F. ARMSTRONG, Deputy-Reeve.

1896.	Oct. 5	To amount of County Grant unexpended.....	\$ 88 82	
	19	By paid D Wright, rep bge, Florence, t l Zone-Eup		1 00
		D Wright, gravelling street in Florence.....		3 00
	Nov. 3	J McVicar, gravel on t l B'k-Euph.....		4 50
	9	T McKeune, gravelling t l B'k-Euph, lot 17.....		30 00
	Dec. 18	W Ryan, tiling, lot 31, con 6.....		5 50
		W Robinson, cul and ditching, t l B'k-Eup, lot 1...		6 50
		R Armstrong, ditching, t l Dawn-Eup, lot 35.....		6 00
	31	J McCoubrey, work on bridge at English Creek....		8 00
		R Macaulay, levelling yard at town hall.....		5 00
		By amt of unexpended Co. Grant to balance. ....		19 32
			\$ 88 82	\$ 88 82
	Dec. 1	By amt of order to M Healey, rep Wright's bridge		2 00
	28	“ “ T McKeune, gravelling t l B'k-		
		Euph, lot 17.....		10 00
	31	To amt to balance carried to liabilities.....	12 00	
			\$ 12 00	\$ 12 00

ROADS AND BRIDGES.—ROBT. MOORHOUSE, Councillor.

1896.	Oct. 5	To amt of unexpended appropriation.....	\$ 42 75	
	24	By paid P Smith, tiling, lot 25, con 9.....		\$ 2 00
	28	G Tomlinson, rep cul on s r bet lots 25-26, con 8....		1 00
		Wehlann, tile, lot 28, con 8, and lot 33, con 9.....		7 20
		H Penfold, plank on culvert, lot 25, con 11.....		1 50
		W H McKeune, culverts, lot 27, con 7.....		8 00
		G Main, tile on lot 32, con 9.....		1 70
	29	J P McVicar, 18 loads of gravel.....		1 80
		By amt of appropriation unexpended to balance ..		19 55
			\$ 42 75	\$ 42 75

ROADS AND BRIDGES.—WM. CLEMENTS, Councillor.

1896.	Oct. 5	To amount of unexpended appropriation.....	\$ 28 75	
	11	By paid J Harris, rep culvert, con 1, lot 27.....		\$ 1 50
	Dec. 1	A McTaggart, work on Hinch's hill, con 2, lot 27...		8 75

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15	N Wright, 1½ days loading gravel at McVicar's....	1 50
28	T Moorhouse, work on s r bet cons 1-2, lot 24.....	3 50
	R Wehlann, tile for McTaggart, Hinch's hill, c 2, 127	5 00
31	By amt of appropriation unexpended .....	8 50
		\$ 28 75 \$ 28 75

### ROADS AND BRIDGES.—DUNCAN MUNRO, Councillor.

1896.		
Oct. 5	To amt of unexpended appropriation.....	\$ 96 98
Dec. 15	“ appropriation.....	60 00
Jan. 11, 1897	“ “ .....	3 64
Nov. 7	By paid A Badgley, cutting hill, cons 2-3, lot 23, rep culvert, cons 1-2, lot 19.....	\$ 24 25
Dec. 1	T Bilton, grading s r, con 4, lot 20.....	5 00
	T Bilton, filling hole, cons 2-3, lot 22.....	50
	J Bilton, rep culvert, river road, con 2, lot 22 .....	1 00
	T Bilton, sewer pipe culvert, 20 s r, con 2.....	75
15	MacTurrill, culvert cons 2-3, lot 16, rep bridge lot 18	1 90
	D Warren, grading, cons 4-5, lot 18 .....	9 90
	J Tuite, grading and culvert, cons 2-3, lot 17.....	5 20
	J Granger, filling hole, cons 1-2, lot 16 .....	1 50
	E Bebensy, grading, cons 1-2, lot 17.....	5 50
	J Tuite, rep hill, cons 1-2, lot 16 .....	3 00
	G Logan, filling washout, cons 1-2, lot 21.....	30 00
	A Badgley, hauling tile, Turtle's hill, cons 1-2, lot 21	5 00
	R Miles, work, cons 1-2, lot 21 .....	5 00
	G Logan, rep hill, cons 1-2, lot 17.....	1 25
18	M Clements, tile, cons 1-2, lot 21, & 20 s r, con 2, lot 21	30 42
21	J Bilton, filling ditch, con 2, s r 20.....	15 00
	W Bilton, culvert, 20 s r, con 2 .....	6 75
28	W Crim, culvert, river road, con 2, lot 23 .....	7 70
28	W Crim, cleaning award dram across r'd allowance lot 20, con 2.....	1 00
		\$160 62 \$160 62
By amt of order to MacTurrill, for culvert and rep bridge, con 2-3, lots 16-17 .....		1 90

### CORPORATION OF EUPHEMIA. To CHAS. GRAHAM, Reeve. (Special Services.)

1896.		
Jan. 2	To 1 day, meeting Reeve Dawn at Florence, re H Johnston.....	\$ 1 50
	“ consulting W R Hickey re J Martin.....	1 50
Feb. 3	“ going to Treasurer's and Florence paying damages and costs, re H Johnston... ..	1 50
	8 “ meeting Reeve of Dawn to confer with owner of logs, re damages coporation vs H Johnston .....	1 50
Mar. 20	“ having snow drifts cleaned from Hag r'd	1 50
28	“ meeting Mr. Book re opening May st, Florence.....	1 50
Apr. 23	“ consulting W R Hickey re J Martin.....	1 50
Mar. 9	“ settlement with intevested parties re Main Award Drain.....	1 50
	16 “ settlement with M Lubu, damages .....	1 50
	21 “ meeting Reeve of Mosa re McDonald's hill	1 50
	28 “ meeting Reeve of Zone re Zone-Euph t l	1 50
June 13	“ conferring with White re cor vs Johnston	1 50
	15 “ meeting interested parties, Drew's award	1 50
Aug. 4	“ meeting Engineer, Drew's Award Drain	1 50
Sep. 14	“ meeting Reeve of Zone, Mason Award... ..	1 50
	28 “ meeting Reeve of Zone, Carter Award... ..	1 50
Oct. 4	“ informaion to solicitor, Fansher bridge	1 50

**AUDITORS' REPORT.**

	6	“	meeting Reeve of Zone, Pierce's Award	1 5)	
	15	“	meeting inter parties, Sweeden's Award	1 5)	
Nov.	17	“	meeting Engineer, Sweeden's Award....	1 5)	
Dec.	27	“	selling tp portion Carter Award.....	1 5)	
	23	By amt paid Chas Graham as per miscellaneous acct			28 50
	31	By amt to balance carried to liabilities.....			3 00
				\$ 31 50	\$ 1 50

1893 **SALARIES ACCOUNT.**

By amount paid—					
Oct.	24	Messrs Robinson & Mills, services spec'a'l audit....		\$ 16 00	
Nov.	23	D Hayward, salary as janitor re I.O.F. meetings...		5 25	
Dec.	15	D Muuro, salary as councillor.....		18 00	
		W F Armstrong, salary as deputy-reeve .....		18 00	
		Wm Clements, salary as councillor.....		18 00	
		R Thompson, salary as sanitary inspector.....		5 50	
		J D A Dobbyn, salary as treasurer.....		90 00	
	24	D M Smith, quarter's salary as clerk .....		18 75	
		Chas Graham, salary as reeve.....		18 00	
		R Moorhouse, salary as councillor.....		18 00	
	28	D Hayward, balance of salary as janitor.....		6 25	
	31	To amt to balance carried to general account.....	231 75		
				\$231 75	\$231 75

1893. **COMMISSIONS ACCOUNT.**

By amount paid—					
Dec.	15	W F Armstrong, commission, 1896.....		\$ 6 00	
		Duncan Muuro, “ “ .....		12 00	
	23	Chas Graham, “ “ .....		6 00	
	24	Robert Moorhouse, “ “ .....		6 00	
	31	To amt to balance carried to general account.....	30 00		
				\$ 30 00	\$ 30 00

1893. **POSTAGE, PRINTING AND STATIONERY ACCOUNT.**

By amount paid—					
Dec.	15	J D A Dobbyn, postage account.....		\$ 1 50	
	24	D M Smith, balance of postage account.....		4 1)	
	31	F B Cunner, 4th qr's salary, printing contract....		10 00	
		To amt to balance carried to general account.....	15 60		
				\$ 15 60	\$ 15 60

1896. **CHARITIES ACCOUNT.**

By amount paid—					
Dec.	5	J A Young, for Mrs S Mead, indigent.....		\$ 5 00	
	15	C Kennedy, goods supplied J Martin, indigent....		2 50	
	31	C Bristow, support of Jane Lewis.....		6 50	
		To amt to balance carried to general account.....	14 00		
				\$ 14 00	\$ 14 00

1896. **DOG TAX ACCOUNT.—(Sheep killed by dogs.)**

By amount paid—					
Dec.	15	N D Campbell, 1 sheep killed by dogs .....		\$ 2 66	
	31	To amt to balance carried to general account .....	\$ 2 66		
				\$ 2 66	\$ 2 66

1896. **REFUNDS ACCOUNT.**

By amount paid—					
Dec.	15	A Young, 1 dog wrongfully charged in assessment		\$ 1 00	
		R Hands, refund error dog tax.....		1 00	
	31	To amt to balance carried to general account .....	\$ 2 00		
				\$ 2 00	\$ 2 00

## AUDITORS' REPORT.

### 1896. SCHOOLS ACCOUNT.

By amount paid—		
Dec.	15	J H Huffinan, C. R. S. S. No. 10 .....
		\$ 309 46
		Geo Bilton, " " 9 .....
		332 41
		Arch McAlpine, " " 6 .....
		305 00
		Henry Powell, " " 3 .....
		326 20
	16	W Moorhouse, " " 1 .....
		327 67
	17	T H Lovell, " " 11 .....
		45 00
	23	G A Annett, " " 7 .....
		333 20
		Jos Burr, " " 8 .....
		209 19
		Jas McKeune, " " 2 .....
		249 48
	24	Frank Fansher, " " 4 .....
		355 80
	29	W J Robinson, " " 5 .....
		502 53
	31	To amt to balance carried to general account.....
		3295 94

\$3295 94 \$3295 94

### 1896. COLLECTOR'S ACCOUNT.

To amt of taxes on collector's roll, 1896 .....		\$9253 64
Oct.	26	By amt of collected taxes paid Treasurer.....
		\$ 923 79
Nov.	6	" " " " .....
		437 00
	25	" " " " .....
		594 56
Dec.	15	" " " " .....
		1022 22
	28	" " " " .....
		1809 90
	31	" " " " .....
		711 20
		By amt of uncollected taxes carried to assets.....
		3754 97

\$9253 64 \$9253 64

### 1896. MISCELLANEOUS ACCOUNT.

By amount paid—		
Oct.	9	J P McVicar, 140 loads of gravel .....
		\$ 14 00
	26	C J Armstrong, commutation tax returned 1895...
		2 25
		J Brennan, carrying and delivering sewer pipe....
		2 50
Nov.	9	D Hayward, " " " " .....
		85
	14	Meredith & Fisher, legal advice, Johnston vs corp .....
		6 00
	23	D M Smith, selecting jurors .....
		3 00
		D M Smith, fees, Carter drain.....
		1 50
		D M Smith, fees, Mason drain.....
		2 50
	25	T E Risk, work on road allowance, cons 2-3.....
		2 25
		E F Hall, selecting jurors.....
		3 00
	15	I Unsworth, for Euph-Dawn Ag'l Society.....
		25 00
		Chas Graham, selecting jurors.....
		3 00
	14	T S Moorhouse, tile furnished for road allowance..
		2 70
	15	R Wehlann, Euph's cost of Main drain, lot 32, con 9
		27 50
		R Wehlann, tile furnished pathmasters.....
		12 29
		D Munro, extra services.....
		3 00
Dec.	15	W A Banghart, blinds for town hall .....
		5 50
		N Wright, burying nuisance.....
		1 00
		C Smith, placing, removing overflow, con 9.....
		2 00
	23	A Badgley, contract, fencing, etc, town hall.....
		20 50
		J W Watterworth, amt of stocking drain acct.....
		18 84
		Chas Graham, extra services, drains, etc.....
		28 50
	24	D M Smith, Municipal Wcrl'd stationery acct, \$1.66,
		births, marriages and deaths, \$3.00.....
		4 66
		D M Smith, extra services, preparing bonds, etc..
		10 00
	28	W Bilton, tp's portion re Carter drain.....
		2 00
		J Curran, inspectieg sheep owned by J McAlpine..
		1 00
		J Cartier, rebate on Glass drain.....
		34
		Mrs. Crojhan, rebate on Glass drain.....
		1 05
		R Wehlann, work on road allowance, cons 2-3.....
		34 00
		Henry Powell, rebate on Glass drain.....
		1 40
		D McGugan, " " .....
		4 53
		O Daley, " " .....
		1 05
		C Baynton, " " .....
		9 76

**AUDITORS' REPORT.**

	31 J Robertson, acct rendered for 1896.....	31 05	
	I Unsworth, com on check to Huron & Lambton Loan & Savings Co to pay debenture.....	1 50	
	D Brown, plank furn T J Elliott, pathmas'er.....	2 05	
	A R McGugan, inspecting sheep owned by R Scott	70	
	To amt to balance carried to general account .. .	\$ 292 77	
		\$292 77	\$292 77
1896.	<b>BILLS PAYABLE (Promissory Notes.)</b>		
Jan	1 By amt of balance as per audit of 1895.....	\$ 300 00	
Oct	By amt of balance as per special audit of 1896.....	300 00	
Nov	2 To amt paid D Turner, note held by him dated Aug 31 '95, due Dec 31 '95, int at 6% per an. by-law 246.	\$ 300 00	
Dec	31 To amount to balance carried to liabilities.....	300 00	
		\$300 00	\$300 00
1896.	<b>BILLS PAYABLE ACCT. (Shetland Bridge Debentures.)</b>		
Jan	1 By amt of balance as per audit 1895.....	\$3000 00	
	9 To amt paid Huron & Lambton Loan & Savings Co as per special audit 1896.....	\$1000 00	
Dec	29 To amt paid Huron & Lambton Loan & Savings Co deb dated Aug 1 '93, due Dec 31 '96, int @ 5% by law No. 225 .....	1000 00	
	31 To amt to balance carried to liabilities.....	1000 00	
		\$3000 00	\$3000 00
1896.	<b>BILLS PAYABLE ACCT. (Orange vs Corporation Deb.)</b>		
Jan	1 By amt of balance as per audit of 1895... ..	\$5661 57	
Feb	4 To amt paid Huron & Erie Loan & Savings Co as per special audit 1896.....	\$ 695 36	
Dec	31 To amt to balance carried to liabilities .....	4966 21	
		\$5661 57	\$5661 57
1896.	<b>INTEREST ACCOUNT.</b>		
	By amount paid—		
Nov	2 Duncan Turner, int on note dated Aug. 31, 1895, due Dec. 31, 1895 and paid Nov. 2 1896, int. at 6 per cent, By-law No, 246.....	\$ 21 00	
Dec	29 Huron & Lambton Loan & Savings Co., on Shet- land Bridge Deb. dated Aug. 1, 1893, due Dec. 31, 1896, int. at 5% By-law 225. Amt. \$1000.....	50 00	
	Huron & Lambton Loan & Savings Co., Shetland Bridge Deb. dated Aug. 1, 1893, due Dec. 31, 1897, int at 5 per cent, amt. \$500.....	25 00	
	31 To amt to balance carried to general account .....	\$ 96 00	
		\$ 96 00	\$ 96 00
1896.	<b>I. O. O. F. LODGE RENT ACCOUNT.</b>		
Dec	14 To amt. received from Mr. Banghart for rent of Town Hall to I. O. O. F. lodge. ....	\$ 11 25	
	31 To amt to balance carried to general account.....	\$ 11 25	
		\$ 11 25	\$ 11 25
1896.	<b>FINES ACCOUNT.</b>		
Dec	14 To amount received from Mr. Morwood J. P. through Mr. Chas. Graham Reeve .....	\$ 5 00	
	31 To amt to balance carried to general account.....	\$ 5 00	
		\$ 5 00	\$ 5 00

**AUDITORS' REPORT.**

1896.

**GLASS DRAIN REBATE ACCOUNT.**

To amt of rebate of contributions in excess of cost	\$102 18	
By amt of rebate paid contrib'rs as per miscell acct		\$ 58 93
"    "    for which orders have been issued		8 73
"    "    to municipality.....		7 67
"    "    for which orders have not yet been issued to contributors, carried to liabilities.....		26 85

\$102 18 \$102 18

1896.

**J. D. A. DOBBYN, TREASURER. (General Account.)**

To amt of cash from J M Dobbyn, Collector.....	\$5498 67	
"    "    I O F Lodge, rent of hall.....	11 25	
"    "    Fines account.....	5 00	
By amt of bal due Treas as per special audit.....		\$ 52 96
By amount paid—		
Chas Graham's orders, roads and bridges.....		88 48
Chas Graham's orders, County grant.....		106 48
W F Armstrong's orders, roads and bridges.....		46 64
W F Armstrong's orders, County grant.....		69 50
R Moorhouse's orders, roads and bridges.....		23 20
D Munro's orders, roads and bridges.....		160 62
W Clements' orders, roads and bridges.....		20 25
Salaries account.....		231 75
Commissions account.....		30 00
Postage, printing and stationery account.....		15 60
Charities account.....		14 00
Schools account.....		3295 94
Dog Tax account, (sheep killed by dogs).....		2 66
Refunds account.....		2 00
Miscellaneous account.....		292 77
Bills Payable account, (promissory notes).....		300 00
Bills Payable, (Shetland bridge debenture).....		1000 00
Interest account.....		96 00

Dec. 31 To amount to balance..... 333 93

\$5848 85 \$5848 85

We, the undersigned Auditors, appointed by the Reeve and Council of the Township of Euphemia, beg leave to report that we have examined the books and vouchers of the Treasurer and Council, and find a balance due the Treasurer on the 31st day of December, 1896, of three hundred and thirty-three dollars and ninety-three cents (\$333.93).

W. J. ROBINSON, } Auditors.  
J. MILLS, }

## AUDITORS' REPORT.

1896.

### ASSETS AND LIABILITIES.

To amount of—

Arrears of taxes 1896 .....	\$ 3754 97
Non-resident taxes on books of County Treasurer..	215 42
Non-resident roll 1896.....	7 98
Due from Township of Dawn, re Brown Drain ....	102 00
Due from Township of Dawn as per audit 1895.....	54 61
Due from Township of Zone as per audit 1894 .....	93 50
Due from Township of Mosa re Jackson Drain.....	2 50

By amount—

Due Treasurer.....	\$ 333 93
Shetland bridge debenture.....	1000 00
Orrange vs. Corporation Debentures.....	4966 21
Bills Payable (promissory note) .....	300 00
County Rates 1896.....	1349 99
Municipal School Grant.....	273 00
Collector's salary 1893 .....	85 00
Township of Mosa, re Stocking Drain.....	34 00
Orders issued by commissioners not paid in 1896. .	26 00
Charles Graham, special services account.....	3 00
Commissioners for com., Graham, \$1.40, Arm- strong, 99c., Moorhous, \$1.83, Munro, \$3.82, Clements, 69c.....	8 73
Reeye, Treasurer and Clerk, financial statement...	10 00
Orders issued by Council not paid in 1896.....	42 73
Interest on Shetland bridge debentures.....	25 00
Interest on Orrange vs. Corporation Debentures.....	227 61
Interest on Bills Payable (promissory note).....	10 50
Rent for Orange Hall, Florence.....	16 00
Glass Drain Rebate account .....	26 85
Orders issued by com in excess of appropriations..	6 15
Amt. of Liabilities over Assets.....	4513 72

\$8744 70\$8744 70

W. J. ROBINSON, }  
J. MILLS, } Auditors.



