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MINUTES, CORRESPONDENCE,

AND

FINANCIAL REPORT

OF THE

CEMETERY COMMITTEE

OF THE

GUELPH UNION CEMETERY,

FOR THE YEAR 1856.

PRINTED BY ORDER OF THE COMMITTEE.

GUELPH:

PRINTED AT THE "ADVERTISER" BOOK AND JOB OFFICE

1857.



The proceedings in the following pages are printed by resolution of the Cemetery Committee, in order to afford all parties interested an opportunity of knowing the actions of their Representatives in the management of the Cemetery Grounds.

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MINUTES, CORRESPONDENCE, AND FINANCIAL REPORT,
OF THE CEMETERY COMMITTEE
OF THE GUELPH UNION CEMETERY,
FOR THE YEAR 1856.

GUELPH, January 4th, 1856.

A monthly meeting of the Committee was held this day at the Court House.

Present—Messrs Cooper, Hood, and Smith.

The minutes were confirmed.

The Secretary reported that Mr Haskins had measured the fence built by John Shepherd, and found his bill to be correct; which was ordered to be paid.

Mr Cooper reported that he had presented George Bates with a copy of the resolution of the previous meeting, respecting his engagement as Cemetery Keeper.

The Secretary reported that Mr Logan had prepared a headstone for a single grave, and desired to erect the same contrary to

A. C. Cooper

the rules ; whereupon it was resolved, That Logan's head-stone be allowed to be laid horizontal, in such a manner as to meet the approval of the Superintendent.

The following bills were ordered to be paid :—

Fergusson & Kingsmill.....	£2	0	0
S. A. Dunbar	0	15	0
J. Smith.....	3	19	1
The bill of Mr Barker for mounting plans was proposed to be paid at \$15.....	3	15	0
	£10	9	1

The following is the attendance of members of the Committee during the year :—

18 days, Mr Hood, at \$1,25.....	£5	12	6
14 " Mr Cooper, "	4	7	6
4 " Mr George, "	1	5	0
John Smith, for attendance and services as Secretary,	11	5	0
	£22	10	6

Resolved—That the thanks of the Committee are hereby tendered to the Rev. A. Palmer for the Gates and Posts on the Cemetery Grounds, which he kindly presented some time since.

Resolved—That the fencing of the Grounds be continued so far as the posts and lumber will hold out, as soon as weather permits.

JOHN SMITH, *Chairman*.

[The following Report was presented at the meeting, and approved of.]

To the Municipal Councils of the Town and Township of Guelph.

The Committee of the Guelph Union Cemetery beg to report :—

That during the past year they have laid out the walks on the Cemetery Grounds, and erected a board fence about two-thirds of the way around the same.

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That 4534 square feet of ground have been sold during the year. the purchase money of which has amounted to £85 7s. ; that 26 single graves have been used, and £7 17s. 6d. realized therefrom.

That 66 interments have taken place in the Union Cemetery, and 7 in the St. George's Cemetery, the fees amounting to £29 8s. 9d. for grave-digging, in addition to 1s. 3d. for each burial on the latter ground, paid as an equivalent for fencing and cultivating that portion of the grounds.

That the crops put in during 1854 were sold in July last, and realized £64 8s., in addition to £10 for rails rendered useless to the Cemetery by the erection of the board fence.

That as the back portion of the ground will not be required to be laid out for some years hence, your Committee deemed it advantageous to lease the same for three years to Mr John Horning, at an annual rent of £10.

That in considering the future management of the Cemetery, your Committee deemed it advisable to block out the Grounds and number the Lots consecutively, whereby more order will be secured, and the land turned to the best account; and as the work will prove one of some expense, it was deemed advisable to employ Mr Haskins for that purpose, who is also charged with the general management and oversight of the Grounds, and performs the duties of Secretary.

That your Committee venture to express a hope that their successors will feel it incumbent on them to carry out the improvements of the Grounds, by planting the same as soon as plotted out.

That the accompanying statement of the Receipts and Disbursements for the past year will show that the Salary of the Keeper has exceeded the payments for grave-digging and re-interments by £30 2s. 6d. ; that the permanent improvements have cost £84 0s. 1½d. ; the general management £116 14s. 3d. ; and a demand having been made on the Town of Guelph for £30 to equalize the advances of the two Municipalities, the balance in the hands of the Treasurer is £31 12s. 6½d., from which some claims have to be paid. This balance, it is hoped, will be much increased on the opening of the Spring by the rapid sale of Lots, induced partly by the fencing and cultivation of the Grounds presenting a more inviting aspect than hitherto has been the case.

All of which is respectfully submitted.

JOHN SMITH,

Guelph, Jan., 1856.

Chairman.

RECEIPTS.		£ s. d.
From last year—balance.....		4 16 11
“ Sale of Lots.....	£85 7 0	
“ Single Graves.....	7 17 6	
	93 4 6	
“ Burial Fees.....	29 8 9	
“ Is. 3d. extra on burials in St. George's Cemetery.....	0 8 9	
	29 17 6	
“ Sale of Grass and Wheat Crops.....	64 8 0	
“ “ Rails.....	10 0 0	
“ Town of Guelph.....	30 0 0	
	£232 6 11	

DISBURSEMENTS.		
To Cemetery Keeper.....	£60 0 0	
“ Committee.....	22 10 0	
“ Mounting Plans.....	3 15 0	
“ Surveying.....	9 1 3	
“ Painting.....	4 5 5	
“ Fencing and Leveling.....	69 18 3	
“ Sinking Well.....	£7 2 6	
“ Pump therefor.....	4 4 4½	
	11 6 10½	
“ Printing and Advertising.....	5 16 11½	
“ Sundries.....	11 0 0	
“ Tools.....	3 0 7½	
	200 14 4½	
Balance on hand.....	£ 31 12 6½	

COURT HOUSE, GUELPH, February 1st, 1856.

At ten minutes to three o'clock this afternoon, William Whitelaw and George Shortreed, being the representatives of Guelph Township Council, and John Smith and William Day, as the representatives of Guelph Town Council, met for the purpose of organizing the Cemetery Committee for the year; Rev. A. Palmer, the representative of St. George's Cemetery, not being present.

On the motion of Mr Whitelaw, seconded by Mr Shortreed, Mr Smith was appointed Chairman of the Committee.

Some general conversation then took place in reference to re-appointing George Bates to the charge of the Grounds.

The Superintendent was instructed to inquire at what season of the year it would be best to plant the Grounds, and what might be the probable cost of performing the same.

It was moved by Mr Whitelaw, and seconded by Mr Day, that Mr Haskins take the balance of the rails now on the Grounds of the Guelph Union Cemetery at the rate of two dollars per hundred.

Also, that Mr Haskins have ready by the next meeting of this Committee, a sketch of the style in which he would recommend that the ground ought to be surveyed.

It was moved by Mr Day, and seconded by Mr Shortreed, that Mr Haskins be Treasurer of the Committee, and receive from the Cemetery Keeper any money he may have on hand, weekly.

JOHN SMITH, *Chairman.*

GUELPH, March 7th, 1856.

At the hour of two o'clock, the Committee met at the Court House, all the members being present.

The minutes of the previous meeting were read and confirmed.

On the motion of Mr Shortreed, seconded by Mr Whitelaw, it was resolved, That twenty-feet in width be fallowed and prepared for planting trees in the Fall round the Public Cemeteries, along the Guelph and Arthur Road, and also on each side of the Cemetery as far as the part rented to John Horning.

It was moved by the Rev. A. Palmer, and seconded by Mr Shortreed, That the Cemetery be laid out into ranges of Lots 8 feet wide by 12 feet long, with an allowance of 4 feet round each Lot.

Mr Whitelaw moved, and Mr Day seconded, That when a party wishes to purchase two or more Lots, the allowance of four feet between the same shall be conveyed to him without any extra charge for the said allowance.

It was moved by Mr Day, and seconded by Mr Shortreed, That the Chairman of this Committee make an offer of the situation of

Cemetery Keeper to William Snelling, and in case of refusal to Isaac Darby; and if either accept the offer, notice to be given forthwith to George Bates to leave at a month's notice.

Moved by Mr Whitelaw, seconded by Mr Shortreed, That in the event of George Bates being dismissed from the situation of Cemetery Keeper, he be required to leave the Cow Shed erected on the property of Mr Fry at the disposal of the Committee, or if not, the price of the lumber in the same to be deducted from his salary.

JOHN SMITH, *Chairman.*

COURT HOUSE, GUELPH, May 2nd, 1856.

At half-past two P. M. the Committee met, being composed of Messrs Smith, Whitelaw, and Shortreed; the Rev. A. Palmer and Mr Day were absent.

The minutes of the last meeting were read and confirmed.

On the motion of Mr Whitelaw, seconded by Mr Shortreed, it was resolved, That the claim of George Bates for the sum of £1 5s., as compensation for being deprived of feed for his cow on the Cemetery, be paid.

It was moved by Mr Whitelaw, and seconded by Mr Shortreed, That Mr Haskins procure a wheelbarrow for the use of the Cemetery Keeper, and hire a team for the purpose of clearing the Cemetery of stones and rubbish.

An account was presented from William Snelling of 4s. 9d. for a lock, chain, &c., which was ordered to be paid.

Mr Whitelaw moved, and Mr Shortreed seconded, That a special meeting of the Cemetery Committee be held on Friday, the 9th day of May inst., at 2 o'clock P. M., for the purpose of taking into consideration Rule No. 39 of the Guelph Union Cemetery.

JOHN SMITH, *Chairman.*

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[The terms on which the Cemeteries were being managed were a frequent subject of discussion during the past two years, and at the meeting of the 9th instant, previous to the passing of the last resolution, Mr Whitelaw submitted the following as a fair basis of management:—

“The Municipalities to hand over to the Vestry of St. George’s Church all money or notes received on account of the purchase of St. George’s Cemetery; the Vestry of St. George’s Church to pay over to the Municipalities all money received on account of sales on said Cemetery; and in future all proceeds from sales in both Cemeteries to be appropriated towards the general management and liquidation of the debt of both Cemeteries—any balance to be provided for by general assessment.”

The same being disapproved of by the Rev. A. Palmer, that gentleman handed in the following request in connection with any resolution the Committee might adopt and transmit to the St. George’s Vestry, in reference to a dissolution of the existing arrangement, or the adoption of another:—

“Please to state your reasons for considering the present arrangement to be not equitable.

“Show why it would not be satisfactory if the annual expenses of the *whole* Cemetery were provided for by assessment, carrying to account of the Municipalities all profits arising from the sale of Lots in the Union Cemetery, and giving St George’s Cemetery credit for the purchase money thereof, and the fees paid on account of interments therein, including the quarter of a dollar on each interment.

“It should be considered, (if this last plan would not meet the requirements of a rigid calculation,) that if there were not some advantage to St. George’s Church in uniting with the Municipalities in one Cemetery, the Vestry thereof would have purchased elsewhere for themselves.”]

GUELPH, May 9th, 1856.

A meeting of the Cemetery Committee took place this day.

Present—Messrs Smith, Whitelaw, Day, and Shortreed.

The minutes of the previous meeting were read and confirmed

It was moved by Mr Whitelaw, and seconded by Mr Day, That it having been found that the payment of 1s. 3d. for each burial in the St. George’s Cemetery is no equivalent for the expense necessarily incurred in the management thereof by the Municipali-

ties, be it therefore resolved, That all the expen.liture on the St. George's Cemetery be suspended, unless an arrangement be forthwith entered into by the authorities of St. George's Church, by which they will bear their equal proportion of the expense for the management and improvement of the grounds.

It was moved by Mr Shortreed, and seconded by Mr Day, That Mr Haskins dispose of the grass on the Union Cemetery, and advertise for written offers forthwith.

It was moved by Mr Whitelaw, and seconded by Mr Day, That it be advertised forthwith, that the surveying of the grounds of the Union Cemetery will be complete by the 1st day of July next, and the whole of the front portion of the Cemetery be open for sale; and after the first day of November an advance of 10 per cent. will be added to the cost.

JOHN SMITH, *Chairman.*

The first resolution passed at the above meeting was transmitted, along with the following communication, to the Representative of St. George's Vestry:—

To the Rev. A. Palmer, Representative of St. George's Vestry, Guelph.

REV. SIR,—

At a recent meeting of the Committee of the Guelph Union Cemetery, the annexed resolution was passed, and I was instructed to forward you a copy of the same.

By reference to the rules of the Cemetery, you will perceive that the resolution was adopted in reference to the provisions of the 39th Section, which reads as follows:—

“The proper authorities to whom the charge of the Guelph Union Cemetery may appertain, shall at their own proper costs and charges, provide for keeping a proper officer or officers in charge of the grounds of both Cemeteries, and for the exterior fencing and laying out, planting and adorning the grounds of both Cemeteries, so near as reasonably and conveniently may be to the plan contained in the said Schedule A, including the erection of the entrance lodge, and for the maintaining the roads, walks, turf, grass, plantations and exterior fences of

both said Cemeteries in good order and condition, and in consideration thereof, the proper authorities, to whom the charge of the St. George's Cemetery shall appertain, shall pay to the said authorities of the Guelph Union Cemetery the sum of one shilling and three pence for each interment that shall be made within the said St. George's Cemetery, without any exception whatsoever; and in the event of the said authorities of the said Guelph Union Cemetery at any time neglecting or failing to observe the duty imposed upon them by this rule, in regard to St. George's Cemetery, their right to receive such payment from the said St. George's Cemetery shall cease and determine."

The propriety of adopting the resolution appended the Committee think will be generally admitted when they are looked upon simply as Trustees of the Municipal funds and representatives of the two Corporations; but to afford more definite views of their action to those who have not minutely enquired into the arrangement at present existing between the Municipalities and the St. George's Vestry, they submit the following:—

The Corporations having jointly purchased 30 acres of Land for a Cemetery, adjoining other 10 acres purchased by St. George's Vestry—or having bought 40 acres and sold 10 of them to St. George's Vestry, for it does not appear definitely, by the books of the Committee, which—there the transaction, if any, should have ceased; or being continued, it ought to have been arranged on fair and equitable grounds, so as not to do injustice to any portion of the ratepayers, nor provide for the misappropriation of the Municipal funds. That injustice has been done, and the Corporate funds misapplied, is very evident.

The foregoing rule provides, in substance, for the Corporations to defray the expenses of both Cemeteries, and receive, as an equivalent, from the St. George's portion, 1s. 3d. for each burial therein. The effect of this has been, that up to the 31st of December last, the loss to the Municipality has been £170 or upwards.

During 1853-4 the expenditure on the land and incidental expenses, exclusive of the payment of the keeper for burial fees, was	} £387 1 10	
During 1854 the payments, exclusive of the keeper's salary and management	} £179 16 11	
		£566 18 9
The receipts from St. George's Cemetery were, for 1853-4	} £1 10 0	
" " " " 1855	} 17 8 9	
		£18 13 9
		£548 0 0

Had the terms of amalgamation been fair and equitable, the amount paid by the St. George's portion would have been one quarter of £566 18s. 9d.,—£141 14s. 8d.; or, rather, as the greater portion of the expenditure has, up to the present time, been on the front 20 acres of the land, which includes the St. George's portion, it necessarily follows that that land has derived nearly one-half of the benefit of the whole expenditure; but estimating it at one-third, or £188 19s. 7d., I think you will admit that amount not to be unreasonable. Such a discrepancy is too palpable to escape the most casual observer, but if anything should be required to prove more fully the injustice of the arrangement, it will be seen by the statement, that whilst the St. George's Vestry has derived the advantage of an expenditure of £188 19s. 7d., or at the yet more moderate calculation of £141 14s. 8d., at a cost to themselves of £18 18s. 9d., and have been able to appropriate the sales of their lands towards the redemption of the purchase money, the Municipalities have expended £400 over and above their receipts from land sales. Thus, one body has probably been able to reduce its debt to the extent of one-half or more, whilst the Corporation liabilities are increased to the extent of several hundred pounds.

It will be generally admitted, that the foregoing statement fully justifies, yea rather, compels the Committee to adopt the only course left open for them; as agents of the Municipalities, if they wish to avoid the onus and responsibility of a misappropriation of Corporate Funds.

I am aware that as a justification of the present arrangement it has been plausibly argued that the owners, occupiers, and those who derive a benefit from the expenditure on the St. George's portion, are ratepayers to the probable extent of one-fourth the assessment of the two Municipalities; and under such circumstances, there is no loss and no injustice entailed upon the Corporations by this arrangement. Such a plea could only be valid on the supposition being first proved correct, that the members of the Church of England do contribute one-fourth of the whole taxation—that the expenditure on St. George's Cemetery was confined to $\frac{1}{4}$ of the whole amount—and then that the proceeds of the general sales were appropriated to the exclusive benefit of those not connected with that church. As the steps necessary to be taken to acquire this information, and to divide the expenditure, and to distribute the proceeds of the sales on the Municipal portion, would entail an expense which the most ardent advocates of the present arrangement would not be prepared to recommend, its discussion or proposition would be entirely useless.

But there is another view of the matter, apparently unthought of, in discussing this subject. It is well known that the Roman Catholics have their own burying ground, and that acquiring the freehold, as well as the care and expenditure connected therewith, falls entirely upon themselves. In claiming exclusiveness they

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have done it at their own cost, and I can see no reason why they should first pay for such exclusiveness, then contribute their proportion to the public grounds, and lastly, to beautify, cultivate, and improve the lands of the Church of England.

If the attendants at the latter church are assumed to be one-fourth of the population, it is equally fair to say that the Catholics comprise an other fourth, and that on any calculation they are equally entitled to exclusive privileges. But what is their actual position? They first become liable, as property holders, for a proportion of the purchase money of the freehold, next are taxed their share of the expenses of such grounds, then a proportion of the cost of supporting the grounds of another denomination, and lastly are left to furnish their own burial places.

That the latter is not a grievance, I admit, for those who claim exclusiveness ought to pay for it. With regard to the purchase of the grounds, and contributions towards their management, they are treated as other ratepayers, and on (in my opinion) the correct principle, that as ratepayers their religion is unknown. But what shall we say of the appropriation of a portion of their funds towards the improvement of sectarian property, looked on as such, dealt with as such, and in the rules provided for as such? Not only is it unjust to take the money of the ratepayers to improve private property, but that injustice is much heightened when it is appropriated to the up-building of sectarianism; because you cannot in common justice recognise the religious views of others, unless you admit their own. Immediately you recognise the Church of England you must recognise the Church of Rome; and as Municipalities, we cannot legally do either, except in the matter of Schools,—and then the limits are strictly defined.

I wish to pass no reflections on our predecessors for making such an arrangement as is provided for on the 39th rule of the Union Cemetery; and had its workings have shown that no injustice had been committed towards any one, the Committee would not have felt called on to disturb arrangements merely for a theory; but not only is it bad in theory but also unjust in practice.

Fully believing that all who consider the subject will view it in the same light,

I have the honor to be, Sir,
Your Obedient Servant,
JOHN SMITH,
Chairman of C. C.

Guelph, 31st July, 1856.

[The following reply explains why the action of the Committee was delayed to so late a period in the year:—

AUGUST 6.

DEAR SIR:—On my return from Toronto on Saturday evening last, I found on my table your letter of the 31st ult., on the sub-

ject recently under discussion between us relative to the Cemetery.
I should have done myself the pleasure of acknowledging the receipt of your letter sooner, had I not been again obliged to repair to Toronto, whence I returned only last evening.

I shall take care to lay your communication before the Vestry of St. George's Church at an early date, and as many of its members are just now in the midst of their harvest operations, I should not like to inconvenience them by asking their attendance at present.

Meantime, as all expenditure on St. George's Cemetery has been suspended, and as I will myself refrain from taking my seat in the Cemetery Committee until a decision satisfactory to the majority of its members shall have been arrived at,—or, otherwise, cease to be a member of it altogether, the Municipalities cannot be injuriously affected by the delay.

Permit me, in conclusion to express my sense of the ability of your communication, and of the good spirit in which it has been drawn up,—though, as you are aware, the view which I take of the subject is different from yours.

I remain, Dear Sir,
Yours faithfully,

ARTHUR PALMER.

JOHN SMITH, Esq., }
&c. &c. &c. }

COMMITTEE ROOM, GUELPH, August 2nd, 1856.

Present—Messrs Whitelaw, Day, and Smith.

The minutes being read and confirmed, the Chairman read his letter to the Rev. A. Palmer, accompanying the resolution of May 9th, regarding the expenditure for St. George's Cemetery, which was approved of.

Moved by Mr Whitelaw, seconded by Mr Day, That Mr Has-kins be instructed to dispose of the cedar posts and lumber remaining on the Cemetery, the same not being required for present use.—Carried.

Moved by Mr Day, seconded by Mr Whitelaw, That a discount of £75 be obtained to meet the present liabilities of the Cemetery; and that the offer of Mr John Smith of \$30 for the grass on the Municipal portion of the Cemetery Grounds be accepted.—Carried.

JOHN SMITH, *Chairman*.

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COMMITTEE ROOM, GUELPH, November 29th, 1856.

The Committee met by special notice.

Present—Messrs Whitelaw, Day, and Smith.

The Rev. A. Palmer presented a document, of which the following is a copy :—

“ Copy of a Preamble and Resolution unanimously adopted Nov. 17th, 1856, at a special meeting of the Vestry of St. George’s Church, Guelph, convened for the purpose of taking into consideration a letter from the Chairman of the Cemetery Committee.

“ Moved by Frederick Wm. Stone, Esq, seconded by Frederick George, Esq.,

“ Whereas a letter from the Chairman of the Cemetery Committee, addressed to the Rev. Arthur Palmer as Representative of St. George’s Vestry, under date of 31st July last, was laid before the Vestry, together with a copy of a Resolution moved by William Whitelaw and seconded by William Day, Esqs., and such Letter and Resolution having been read to the Vestry of St. George’s Church, convened this day to take the same into consideration :

“ Resolved—That the Representative of this Vestry be requested to attend the Cemetery Committee, and demand from the authorities of the Guelph Union Cemetery the fulfilment of the conditions incorporated with the original Indenture of Conveyance.

“(Signed) WILLIAM NEEVE, *Vestry Clerk.*”

“ In accordance with the desire of the Vestry of St. George’s Church, as expressed in the Resolution, a copy of which is now handed in, the undersigned calls on the authorities of the Guelph Union Cemetery to carry out the terms of the agreement with the Vestry of St. George’s Church, as contained in Schedule B. annexed to the Deeds of Conveyance.

“ 1st. Because the said terms were unanimously and deliberately agreed to by the Municipal Councils of the Town and Township, and formally confirmed with the seals of the Municipalities.

“ 2nd. Because, even if both Cemeteries shall be no longer continued under a joint management in other respects, the authorities of the Guelph Union Cemetery will still remain bound for the maintenance, &c., of St. George’s Cemetery, in the manner provided in the said schedule.

“ 3rd. Because the argument as regards the Roman Catholics has no force ; *First*, because, as the undersigned was informed at the time, an offer similar to that made to the Church of England was also made to the authorities of the Roman Catholic Church, and by them declined ; and,

“ *Secondly*, Because, supposing that such offer was not made, the principle of *general* assessment for the maintenance of a

Cemetery for the interment of others than Roman Catholics, has been repeatedly recognized by the Municipal Councils of the Town and Township; and that this has been done even so recently as at the last meeting of the Town Council, at which a vote of £50 from the *general* fund of the Municipality was agreed to for the purpose; and,

“*Lastly*, Because the true and correct mode of procedure is to carry out the principle thus sanctioned by the Municipalities, and to maintain both Cemeteries in the manner agreed on, by means of a general assessment, to which the members of the Church of England, it is claimed, contribute at least one-fourth, and to carry to the account of the Municipalities the proceeds of all sales of Lots in the Guelph Union Cemetery.

“The undersigned has only further to say, that if this principle were acted on, the Municipalities would have nothing to complain of, while as regards the members of the Church of England, the full cost of the purchase of *their* portion of the 40 acres comprised in both Cemeteries has been borne by themselves as a congregation, in addition to which they are ready to pay their portion towards the general assessment, and the fee of a quarter of a dollar for each body interred, as provided in the schedule above referred to.

“ARTHUR PALMER.

“Guelph, Nov. 29th, 1856.”

Shortly after which, Mr Palmer retired and Mr Shortreed entered:

Moved by William Day, seconded by William Whitelaw,

That whereas the Vestry of St. George's Church, having reference to the Resolution of this Committee of the 9th of May last, are not disposed to make such an arrangement for the future management of the Cemetery jointly as is considered equitable between the bodies interested, and just to the Municipalities:

It is therefore resolved. That from this date all connection in regard to the management of the two Cemeteries ceases; and that no receipts on account of the St. George's Cemetery, or payments and expenditure therefor, be had or allowed; but should the Vestry of St. George's Church desire the Cemetery Keeper to continue his services as grave-digger in their portion of the grounds, the same be allowed, the receipts therefrom being considered part of the ordinary revenue of the Committee; and that the Chairman of this Committee furnish the Vestry of St. George's Church with a copy of this Resolution.

Carried—Mr Shortreed dissenting therefrom.

Moved by George Shortreed, seconded by William Day,

That the Minutes of this Committee, and all papers and correspondence connected therewith, be published in the *Advertiser*, also in pamphlet form, for the information of the ratepayers of the

two Municipalities,
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two Municipalities, and that a Financial Statement of the Expenditure and Receipts for the current year be appended.

The Committee then adjourned until the third Saturday in December.

JOHN SMITH, *Chairman*.

COMMITTEE ROOM, GUELPH, December 22nd, 1855.

The Committee met this day, instead of the previous Saturday, all the members being present.

It was moved by Mr Day, seconded by Mr Shortreed, that the following bills be paid:—

J. Smith, Advertising.....	£1 5 6
G. Pirie, do.....	0 17 4
G. M. Keeling, do.....	0 10 10
	<hr/>
	£2 13 8

and that the claim of Mr Haskins for services in surveying, making out plans of the Cemetery, and performing the duties of Secretary, amounting to £50, be also paid; also, that the members of Committee be paid 37s. 6d. each, being at the rate of 6s. 3d. a day for six days' attendance.

Moved by Mr Whitelaw, and seconded by Mr Day, That Mr Newton and Mr Leslie be appointed Auditors to examine the accounts of the Committee previous to publication; and that they be allowed the sum of 10s. each for their services.

The Committee then adjourned.

JOHN SMITH, *Chairman*.

To the Municipal Councils of the Town and Township of Guelph.

The Cemetery Committee beg to present the following Financial Report, ending the 29th day of December, 1856.

PURCHASE ACCOUNT.

<i>Dr.</i>		£	s.	d.
To Debentures from Township....	£300	0	0	
“ do. “ Town.....	300	0	0	
“ 2 Notes from St. George’s Church for 10 acres sold them.....	150	0	0	
				750 0 0

<i>Cr.</i>		£	s.	d.
By cash paid Dr Clarke for his title to land.....	£300	0	0	
“ Paid off Mortgage.....	300	0	0	
“ St. George’s Note paid Township,	75	0	0	
“ Do. “ “ Town....	75	0	0	
				750 0 0

CEMETERY IN ACCOUNT WITH TOWNSHIP.

<i>Dr.</i>		£	s.	d.
1853 To Cash or Debentures on Purchase Account.....	£300	0	0	
1854 “ Sundry Debentures for current expenses.....	200	0	0	
1856 “ Cash do.....	50	0	0	
				550 0 0

<i>Cr.</i>		£	s.	d.
By St. George’s Cemetery Note on Purchase Account.....	£ 75	0	0	—75 0 0
“ Balance in favor of Township.....				475 0 0

CEMETERY IN ACCCOUNT WITH TOWN.

<i>Dr.</i>		£	s.	d.
1853 To Cash or Debentures on Purchase Account.....	£300	0	0	
1854 “ Do. for current expenses.....	170	0	0	
1855 “ Do. “.....	30	0	0	
1856 “ Do. “.....	50	0	0	
				550 0 0

<i>Cr.</i>		£	s.	d.
By St. George’s Note on Purchase Account.....	£ 75	0	0	—75 0 0
“ Balance in favor of Town.....				475 0 0

1856.
Balance
Burial
Sales, in
Fees fro
Rent fro
Sale of
Do.
Cash fro
Do.
Do.

To J. To
“ Georg
“ Do.,
“ Sundr
“ W. S
“ Surve
W. Haski
Do. Lu
Do. Lu

“ J. Qui
“ Scott
“ Discor
“ W. Fr
“ Adver
“ Coman

Examini

GUELPH UNION CEMETERY.

1856.

RECEIPTS.

	£	s.	d.
Balance from 1855.....	£31	12	4½
Burial Fees.....	26	11	3
Sales, including Single Graves.....	41	18	6
Fees from St. George's Cemetery.....	1	3	9
Rent from J. Horning.....	10	0	0
Sale of Lumber and Rails.....	29	9	4
Do. Grass.....	7	10	0
Cash from Town.....	50	0	0
Do. Township.....	50	0	0
Do. G. Bates, for Lumber.....	1	5	0
		249	10 2½

PAYMENTS.

To J. Tovell, Curbs for Well.....	£ 7	0	0
" George Bates, Salary.....	14	18	7
" Do., for Cow keep.....	1	5	0
" Sundries for Lodge.....	1	4	10
" W. Snelling, Salary.....	33	0	0
" Surveying and Management:—			
W. Haskins, personal services, £50	0	0	
Do. Laborers and Assistance, 77	15	3½	
Do. Lumber for Stakes.....	23	16	2
	151	11	5½
" J. Quin, Ploughing Ground.....	2	15	0
" Scott & Watson, Wheelbarrow.....	1	7	6
" Discount on Note.....	1	14	6
" W. Fry, Teaming Lumber, &c.....	2	5	0
" Advertising.....	2	13	8
" Committee, for Services.....	7	10	0
Balance on hand.....	22	4	8
		249	10 2½

Examined and found correct, December 31st, 1856.

E. NEWTON,
JOHN THOMAS LESLIE, } *Auditors.*