




City of Claremont

New Hampshire

First Annual Report

Fiscal Year Ending December 31, 1948



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CITY OF CLAREMONT

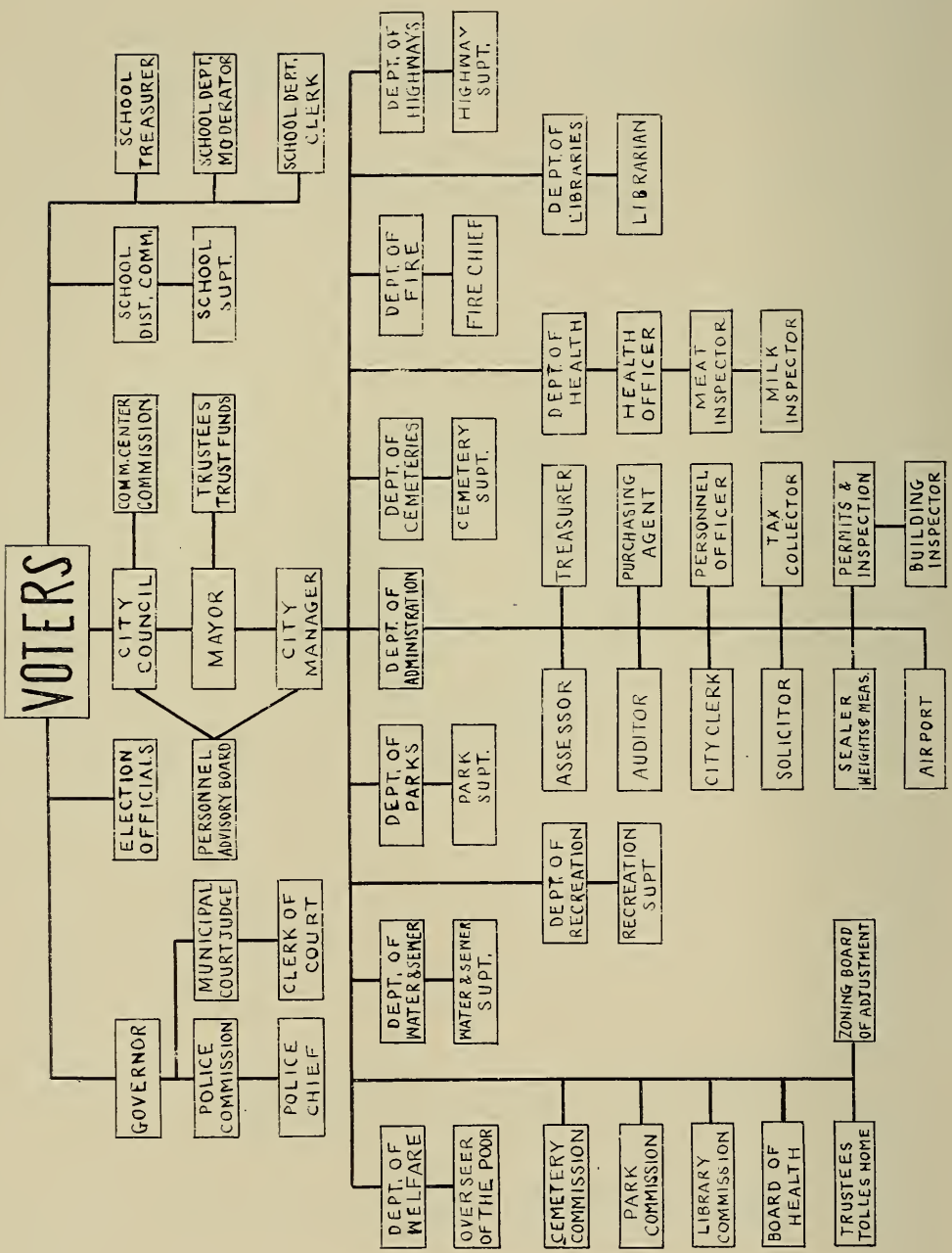
NEW HAMPSHIRE



First Annual Report

Fiscal Year Ending December 31, 1948

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CITY OFFICIALS

Mayor

Dr. Charles F. Keeley
Councilman-at-Large

Assistant Mayor

Arthur A. Davis
Councilman Ward 1

CITY COUNCILMEN

Fred F. King—Ward 1

Raymond V. Denault—Ward 2

Fred J. Perry, Jr.—Ward 2

Clifford Davis—Ward 3

Alfred J. Marcotte—Ward 3

Morris A. Gellis—At Large

Leverett M. Griswold—At Large

City Manager—Philip L. White

City Clerk—Rose Ellen Charron

City Treasurer—

Sadie N. Blanchard

Tax Collector—Edward R. Bosley

City Solicitor—Robert B. Buckley

City Auditor—

Frances K. Dansereau

Overseer of Poor—Guy L. Bartlett

Sealer of Weights and Measures—

Arthur T. Forrest

City Weighmaster—David Goodhue

City Tax Assessor—

Almon D. Parsons

Fire Chief—Esmond J. Dansereau

Deputy Chief, Fire Department—

Harris R. Fraser

Assistant Chief, Fire Department—

Chauncey L. Cann

Assistant Chief, Fire Department—
Charles F. Little

Health Officer—

Wilson R. Haubrich

Milk Inspector—

Leonard R. Haubrich

Meat Inspectors—

Wilson R. Haubrich and

Leonard R. Haubrich

Building Inspector—

Wallace E. Roundy

Cemetery Superintendent—

George D. Stiles

Highway Superintendent—

Leonard J. Gould

Supt. Water and Sewer Dept.—

Haakon Pederson

Park Superintendent—

Antonio J. Desmarais

Recreation Superintendent

(Vacancy)

POLICE DEPARTMENT

Police Commission—Stanley E. Colby, Chairman

Manuel B. Silva

Harold L. Woodward

Chief of Police—William C. Nobbs

Deputy Chief—William J. Lynch

MUNICIPAL COURT

Judge—Albert D. Leahy

Clerk—William C. Nobbs

E. CHARLES GOODWIN COMMUNITY CENTER

Director—Anthony N. Zotto

Chairman—Howard P. Bailey

Treasurer—Francis J. Rosinski

Vice Chairman and Secretary—Merton E. Thompson

Members of Commission—Mrs. Catherine Densmore, Harold L. Woodward,
Mrs. Marion L. Phillips, Leonard R. Haubrich, Mrs. Bertha Rice, Donald
L. Wilson

TRUSTEES OF PUBLIC FUNDS

Ralph V. Crosby (Term Expires 1952)

Henry C. Hawkins, Jr. (Term Expires 1950)

Clyde L. Brackett (Term Expires 1951)

PERSONNEL ADVISORY BOARD

John F. Howe

Joseph D. Carton

John McL. Clark

BOARD OF HEALTH

William B. Ferriter, *Chairman*

Gardner Sweet

Sam Bayer

Wilson R. Haubrich

Leonard R. Haubrich

HIGHLIGHTS OF THE CITY COUNCIL MEETINGS

During 1948 thirty-six meetings of the City Council were held.

JANUARY 1, the City Council elected Dr. Charles F. Keeley as Mayor and Arthur A. Davis, as Assistant Mayor.

JANUARY 22, voted to borrow money in anticipation of taxes at the rate of .75% from the Peoples National Bank.

Appointed Philip L. White, of Brattleboro, Vt., as city manager.

JANUARY 27, abolished discount for early payment of taxes.

FEBRUARY 25, authorized installation of parking meters.

MARCH 23, adopted ordinance No. 1 providing for parking meters.

APRIL 14, adopted City Council Rules and Regulations.

MAY 12, adopted ordinance No. 2 providing for licensing fees.

MAY 17, adopted budget totalling \$948,602 including school and county taxes.

JULY 21, adopted ordinance No. 3 setting classifications and salaries of officials and employees of the City. Adopted Merit System Rules and Regulations.

AUGUST 25, adopted ordinance No. 4 establishing Board of Health.

NOVEMBER 3, adopted ordinance No. 7 providing for two-hour parking in metered areas instead of one-hour.

DECEMBER 1, accepted new street known as Byrd Avenue. Accepted Edson Street (Extension).

DECEMBER 15, adopted ordinance No. 6 abolishing all night parking. Adopted ordinance No. 9 preventing placing of snow or rubbish on the highways. Received report from City Manager on the refinancing of indebtedness and instructed him to proceed with the necessary arrangements.

REPORT TO THE TAXPAYERS OF THE CITY OF CLAREMONT

At a special election held on October 21, 1947 the citizens of Claremont voted 2,433 to 1,326 in favor of adopting a new charter providing for the City form of government in Claremont with a city council and city manager. The city council was elected at an election held on December 9, 1947. The council were duly sworn into office on January 1, 1948 and at a meeting held on January 22, 1948 selected and appointed a city manager who took office on February 23.

By this action the City of Claremont became one of more than 800 cities and towns which operate with a council-manager form of government. This plan, while it is radically different from the form of government which existed in Claremont heretofore, is completely democratic. The city council, elected by the people, passes the ordinances and regulations, establishes the budget, hires the manager, and fixes the policies. The manager is chosen solely on the basis of his executive and administrative qualifications. He may be removed by a majority vote of the council at any time.

The manager is responsible to the city council for the proper administration of all of the affairs of the city, except the school department and the police department. It is his duty to keep the council informed as to the condition and needs of the city and make such reports as may be required. It is the manager's duty to make such recommendations to the city council as he may see fit and to see that the taxpayer gets full value for the money expended.

The activities of the city government are many, and some are quite complex in nature. In this report it has been my endeavor to give the taxpayers some idea of what has been done and to report on the various city activities. More detailed information is available to any taxpayer at any time. The comments and criticisms of the taxpayers are invited.

During the year your manager has also filled positions of purchasing agent, personnel officer, and recreational superintendent. For a short time, with the approval of the council, I also filled the position of City Auditor. This, of course, is not an auditing job, but rather is a means of maintaining accounting control over the finances of the city. Our books have been audited by the State Tax Commission and copies of their report are on file in the office of the city manager and of the city clerk. They are available for perusal by any taxpayer at any time that the offices are open. During the year many changes have occurred, but it is our belief that definite improvement has been made in our governmental organization. Many things remain to be done, and it is hoped that during this year further progress will be made toward the improvement of city affairs.

Respectfully submitted,

Philip L. White, City Manager

ADMINISTRATION

During the early part of the year a new system of accounting was instituted, and a completely new set of books was installed.

Instead of a number of individuals keeping accounts for various departments, all of the accounting and payment of bills is now centered in the City Hall. The only exception to this rule is with the water and sewer department, who by necessity must keep a separate set of accounts in accordance with the requirements of the Public Service Commission. Representatives of the firm of Peisch-Angell supervised the installation of the new accounting system.

It is now possible to determine at any given time the expenditures in any particular department, and the expenditures for each sub-division of that department. The actual cash balance is readily available at any time. Following the installation of this accounting system, the practice was instituted of issuing monthly financial reports which were given to each councilman and to the local newspaper for publication.

The Merit System Rules and Regulations were prepared by the Manager and adopted by the City Council together with an ordinance setting forth classifications and salaries of all city officials and employees. The Administrative Code was prepared, but as the year ended it had not been approved by the City Council.

A system of purchasing was instituted and with the City Manager acting as purchasing agent, all purchases of any size have been made following receipt of bids whenever this method was practicable. Such a method of purchasing has resulted in considerable economies over previous methods used.

During the latter part of the year, investigation of methods of refinancing the city's indebtedness was instituted and plans made to secure the necessary legislative approval for such a program. At the beginning of the year, the city's cash on hand, plus all uncollected taxes was somewhat less than the amount due the school district, so that there was a net deficit of \$6,777.00. The city's cash position was improved during the year, so that at the end of the year there was a net surplus of \$10,829.19.

CITY CLERK

During the year your City Clerk recorded the following vital statistics:

Births	401
Deaths	125
Marriages	176

These figures represent a slight increase in births, a decrease in the number of deaths, and show that the marriages were of an equal amount with those during 1947. More detailed information concerning births, deaths, and marriages is available in the City Clerk's office to anyone interested. During the year the City Clerk's office received \$28,439.12 for motor vehicle permits and \$2,109.20 for dog licenses together with other license fees which were turned over to the City Treasurer. Both of these sums represent increases over the previous years.



TAX COLLECTOR

A new system of accounting was instituted in the Tax Collector's office and arrangements made whereby all receipts in this office go through a register which makes three copies of each receipt. One of these copies is given to the taxpayer, one remains with the collector and the third copy goes to the auditor. A change was made whereby receipts in this office are turned over daily to the treasurer for deposit in the City's account. At the beginning

of the year there were nearly \$68,000 outstanding in uncollected taxes, and at the end of the year the outstanding taxes were slightly in excess of \$59,000. Considerable effort was made to collect delinquent poll taxes, some of which were of long standing.



CITY HALL

A program of repairs and improvements was instituted on the City Hall building. The exterior of the building was painted, and it is believed this was the first time since 1925. The old selectmen's rooms were remodeled and provision made for an office for the City Manager. Improvements were made in the wiring, particularly in the lighting of the lobby. Toilet facilities for city hall employees were installed and the rearrangement of the City Clerk's and Tax Collector's office was made. Rentals for the building were considerably curtailed during the early part of the year, due to inability to heat the hall. This difficulty was corrected by substituting an electric motor for the water motor which formerly powered the blower on the heating system.

*The City Receives in Addition
to Property Taxes More Than
\$15,000 in Poll and National
Bank Stock Taxes*



Collecting Coins From New Parking Meters

POLICE DEPARTMENT

The installation of meters by the City early in the year solved a major parking problem in the congested areas. As would be expected with the enforcement of the parking ordinances, there were many violations.

A new cruiser, replacing a 1934 panel truck, made a total of two modern radio-equipped vehicles for Department use. This equipment has been effective in the apprehension of "speeders" on the highways and made it possible to provide prompt police protection in all parts of the City.

In furnishing protection to life and property of the City's residents,

the Department made 644 arrests; found 290 business places unlocked at night; received reports of 261 motor vehicle accidents in which 104 people were injured and three killed.

Seven juveniles were apprehended during the year. Only two of these were from Claremont, and one of these was a victim of parental neglect. Such a record in any city is a compliment to the parents and the young people of Claremont.





Tremont Square During Christmas Week

TREES

A program of trimming city owned trees was undertaken, and a considerable amount of dangerous dead limbs were removed. In some cases complete trees were removed where they were dead, or diseased to such an extent that it was not possible to maintain them. All city owned trees were sprayed once and a portion of the more valuable shade trees were sprayed a second time. To partially replace the trees that were removed, several young trees were set out on Broad Street Park. It is proposed to continue this type of work in order to avoid depletion of the shade trees.

The city appropriated the sum of \$500 to aid in the continuance of Blister Rust Control work. The State also expended money for this purpose and during 1948 expended slightly more than \$260 in this district. The crew of men doing the eradication work covered an area of 1,841 acres within the city, and destroyed more than 3,000 currant and goosberry bushes. This work is essential to preserve the future supply of white pine in this area.



RECREATION DEPARTMENT

This department continued to function without a full time supervisor. Playground attendants were provided for Monadnock, Barnes, and Moody Parks. In order to provide some swimming facilities pending the construction of a City swimming pool, arrangements were made for the use of the swimming pool at Roseland, and for the use of the ice house pool off Bellic Street. Lifeguards were provided at each of these pools while they were in operation. The lifeguards were called upon several times to remove swimmers from the pool, but fortunately no serious accidents occurred.

A series of ten band concerts were given during the summer months at Broad Street Park by the American Band.

The Goodwin Community Center, which is supported by the City had a very active year. The attendance increased by more than 100% with approximately 200 groups using the Center each month. The Goodwin Community Center sponsored clubs, numbering about 25, were very active in continuing their own programs, and also in aiding community programs.

The Center cooperated with many other regular activities that occurred elsewhere in the City, including the Junior Basketball League, the Sandlot Baseball League, Softball League, and the Learn-to-Swim Program.

The Goodwin Community Center Commission initiated action toward

the construction of an indoor swimming pool. After considerable study the Commission felt that such a pool was one of the most urgent needs in the community and architects were engaged to prepare plans for such a pool.



PARK DEPARTMENT

Many improvements were made to the parks during the year, particularly at Barnes Park. Bleachers with a seating capacity of 1,000 were purchased and were used during the summer at Barnes Park, and during the fall at both Barnes and Monadnock Parks. A heavy program of baseball games nearly taxed the facilities of the parks. Many repairs were made to the various park buildings. A new baseball diamond was laid out at Barnes Park and various other improvements made. During the late fall the "hill" in the northeast corner of Barnes Park was removed. The material so removed was used to fill in low areas in both Barnes and Monadnock Parks. A program of improvement to the football field at Monadnock Park was started in this connection.

Many repairs were made to the equipment in the various parks and a number of items replaced.





New Snow Loader In Action

HIGHWAY DEPARTMENT

The severe snow storms during the early part of the year increased costs for winter maintenance considerably. This increased cost was offset, however, by the fact that no snow occurred during the latter part of the year. The department acquired during the year a salt spreader, which enables the distribution of rock salt more promptly and more evenly than could be done otherwise. Experience has shown that a given area may be treated with salt quicker and with less cost with the use of this machine. Proper use of rock salt not only eliminates icy road conditions, but eliminates the condition permanently until another

storm occurs. When sand is applied to icy streets, it is necessary that they be recovered after a few days, since traffic wears off and takes away the sand.

The usual program of retreating tar and asphalt streets was carried out and approximately 50,000 gallons of asphalt and 25,000 gallons of tar were used. In addition gravelled streets and highways were treated with calcium chloride. This material, which was not available during 1947 is of considerable value in not only laying dust, but in solidifying the road surface. During the fall of the year a considerable amount of brush cutting work was undertaken on the rural highways.

A number of pieces of equipment that were worn out and obsolete were replaced. The old power shovel was replaced with a three-fourths yard, crawler-mounted, power shovel, together with a back-hoe attachment. This piece of equipment was used to do trenching work for the water and sewer departments, as well as for general highway department work. Two of the oldest trucks were replaced with modern dump trucks. During the latter part of the year the department acquired a pick-up street sweeper. This piece of equipment will show very considerable savings over sweeping streets by hand and will enable the streets to be kept in a cleaner condition. The department personnel and equipment were used to assist oth-

er departments with these other departments being charged for their services.



SEWER DEPARTMENT

Additions to the sewer system, totaling 4,100 feet were made during the year. The principal extensions were on Durham Avenue, Wayne Avenue, and Pearl Street. In connection with water main work on Main Street a total of 1,170 feet of sewer main was installed. The sewage in this area previously went into the storm drains, and thence into the Sugar River. Sixty-three new sewer services were added during the year, which resulted in a total of 1,317 sewer services that are connected to the system.



New Street Sweeper In Action



Equipment of Claremont Fire Department

FIRE DEPARTMENT

The fire loss in the City was very low, as there were no really serious fires during the year. The largest property loss was at the Roseland Ballroom on March 12, and the greatest loss to building contents was at the Royce Shoe Co., on January 5. The fire losses for the year were as follows:

Damage to buildings by fire	\$8,417.34
Damage to contents of buildings	\$11,993.33
Total damage to buildings and contents	\$20,410.67
Value of buildings involved	\$409,500.00
Value of contents of build-	

ings involved	\$596,500.00
Total value of buildings and contents	\$1,005,700.00

The department answered 237 calls during the year, and of these 229 were still calls and eight were bell alarms. There were four false alarms.

Additions to the equipment of the department included a foam generator to be used fighting oil fires, a hose tester and two self-contained oxygen masks. Some fire hose which had been determined by tests to be defective was replaced.

Three new fire alarm boxes were added to the system and three obsolete alarm boxes were replaced.

Some of the apparatus used by

the department is obsolete. During the year the City Council authorized contracting to replace the oldest pumper, which was purchased in 1915. It will be necessary within the next year or two to replace two other pieces of apparatus which are judged obsolete by the standards of the Fire Underwriters. Four new hydrants were added to the system at locations where additional protection was needed.



HEALTH DEPARTMENT

In addition to the usual work of the Health Department a series of tests were made during the year of utensils in eating establishments. The first such test indicated that in a number of establishments sufficient care was not being given to the cleaning of utensils. Notices were sent to offenders and subsequent tests indicated improvement in conditions. There was a considerable increase in the amount of slaughtering at the Satzow Slaughter House, which resulted in additional work for the meat inspector.

Garbage collections were made under the supervision of the Highway Superintendent and employees of that department are now being used to operate the garbage collection truck. Weekly collections were

made within the usual area and two collections were made each week during the summer months. Several streets adjacent to the compact area were added to the collection route.

The City dump continued to be a problem due to the odor emanating from burning rubbish as well as the rat problem. A considerable amount of dirt was drawn and used to cover the dump and a campaign of poisoning the rats was undertaken.

A contribution to the Claremont General Hospital in the amount of \$20,000 was made to assist in the support of the institution. This appropriation was made subject to the hospital submitting regular financial reports to the City and permitting the City Manager access to the books and records of the hospital. During the year a number of recommendations were made to the hospital, particularly as to methods of purchasing. The hospital board cooperated by following most of these recommendations, thereby affecting savings in the cost of operation. During the latter part of the year the hospital board employed an administrator. It would appear that the addition of a full time manager would result in greater economies and improved efficiency for the hospital.

*Garbage Collection Has Been
Extended to Several Areas
Not Previously Served*





Library Exhibit During Children's Book Week

LIBRARIES

The use of the library facilities increased during the year with increases being recorded both in the circulation, and with the use of the reference room and the reading room facilities. The circulation for the year amounted to 66,424. More than 1,300 new books were acquired, and 142 books were given to the library. The circulation of juvenile books increased and many new volumes were added in this category. Children's Book Week and National Art Week were observed with appropriate exhibits.

Many gifts were made to the library, the most important of which was a ceiling projector for the use of shut-ins and other invalids. This piece of equipment and 30 books

were given to the library by the Oliver LaCasse Post, V.F.W. The V.F.W. Ladies' Auxiliary and the Elks' also contributed books to be used with this projector. Many other gifts of items to be placed in the Historical Museum were made.

A considerable amount of repair work was done on the building, particularly on the roof, windows, and screens, and some painting was done on the exterior of the building.

*Did You Ever Visit The
Historical Museum in the
Basement of the Library?*

WELFARE

Welfare costs rose during the year, due to increasing unemployment. This rise was particularly noticeable in the matter of old age assistance. The City's share of this cost rose in direct proportion to the additional grants given by the State Welfare Department. The fact that many elderly people who were employed during the war years, now find difficulty in securing employment, is a contributing factor to this increase.

City welfare expense increased considerably, due both to the cases added and to the increased living costs. Each case is investigated carefully before assistance is given, and a continuing check is made while assistance is given.



CEMETERY DEPARTMENT

The usual program of maintenance of the City's cemeteries was carried out. Improvements were made in the West Claremont Cemetery and the fence at the West Pleasant Street Cemetery was repainted. During the year the City Council approved a schedule of payments for services rendered in the cemetery, particularly in the matter of digging graves. This work had heretofore been performed gratis contrary to the custom of most cemeteries. Such a program will make the cemetery somewhat more nearly self-supporting.

WATER DEPARTMENT

Expansion of the distribution system continued, and a total of 2,790 feet of additional mains were installed. In addition to this 3,100 feet of water mains were relaid with larger size pipes. The principal project consisted of replacing approximately 1,350 feet of 6-inch cement pipe on Main Street with 10-inch cast iron pipe. The water main on Pearl Street between Main and Central was replaced with a 6-inch cast iron main which will result in improved fire hydrant pressure in this area. Another sizeable project consisted of replacing 1,120 feet of 1½-inch and 2-inch pipe on Bible Hill with a 6-inch water main. An extension of 680 feet was built from this water main on Durham Avenue. Five new fire hydrants were installed during the year, resulting in a total of 171 at the end of the year.

Eighty-three new services were added during the year, resulting in a total of 2,404 water services in use. The chlorinator on the White Water Brook line was replaced with a new chlorinator, and one of the department's trucks was replaced. The consumption of water decreased 40,158,000 gallons to a total of 269,331,000. Rainfall for the year totalled 33.67 inches which was somewhat below the average, but no water shortage was experienced.

No Money is Now Appropriated for the Water Department



Claremont's First City Council In Session



Mayor Keeley Witnesses Swearing In of Manager White By
City Clerk Rose Ellen Charron

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

May 6, 1949

Philip L. White, City Manager
City Hall
Claremont, New Hampshire,

Dear Sir:

In accordance with your request we have made an examination of the accounts of the City of Claremont for the fiscal year ended December 31, 1948, and submit herewith our comments thereon, together with certain Exhibits as detailed in the attached Index.

CITY CHARTER

Chapter 392, of the Laws of 1947, approved by the Governor on June 30, 1947, granted the Town of Claremont a charter under which its affairs could be conducted as a City, after approval by a referendum of the voters of the Town. Such approval was voted and in accordance with a provision of the charter, became effective as of January 1, 1948, although certain departments continued to operate as under Town government until March 31, 1948.

During 1948, a new accounting system was installed to provide information as required to conform with certain provisions of the Charter. This re-arrangement of accounts, together with other factors, made it impractical to draw up a balance sheet as of December 31, 1947, which would be comparable with the Balance Sheet as of December 31, 1948, Exhibit A-1. Therefore our report will not include any statements with comparative figures for the year 1947.

Paragraph 45, of Chapter 392, of the Laws of 1947, provides, among other things, that "After the budget has been adopted, no money shall be drawn from the treasury of the city, nor shall any obligation for the expenditure of money be incurred, except pursuant to a budget appropriation unless there shall be a specific additional appropriation therefor."

Application of the provisions of this paragraph to certain situations in connection with 1948 expenditures has resulted in innumerable inter-departmental transfers of appropriations and a few instances of appropriation of excess revenues. The accounting entries required to effectuate these transactions greatly increased the volume of bookkeeping for the year.

SCOPE OF AUDIT

The audit consisted of a complete verification of assets and liabilities recorded in balance sheets of Revenue, General Indebtedness, Water Department and the Trust and Investment Funds. An examination of all supporting checks and vouchers, including those of the Water and Sewer Departments, was also made for the period under review.

BALANCE SHEET — REVENUE ACCOUNTS (EXHIBIT A-1)

Cash in Bank — \$85,401.46:

Cash in Bank, including \$58.43 in Parking Meter account, was verified by reconciliation with balances shown by bank statements obtained from the depositories.

Uncollected Taxes — \$59,189.73:

This balance represents the total of uncollected items as reflected in the various property tax warrants as committed to the present Tax Collector, plus the uncollected items in Poll Tax warrants of the previous Collector which were turned over to the present Collector.

The uncollected amounts were verified by us by means of direct correspondence with the delinquent taxpayers as of record, and to date we have received no replies which would affect the above total of uncollected taxes of December 31, 1948.

The Collector's records were found to be in good condition and procedures as prescribed by this Division have been generally followed. However, the Collector did not promptly report to the City Manager's office all added taxes as entered in his various warrants, nor the amounts of abatements as authorized by the Assessors. The failure to report to the City Manager's office, for entry on the general books of the City, such added taxes and abatements resulted in a situation whereby the amount of uncollected taxes as shown by the general ledger was not in agreement with the aggregate of uncollected items as reflected in the tax warrants of the Collector. The City Manager has given instructions to correct this situation.

Due School District — \$122,388.05:

This liability is comprised as follows:		
Due School District — December 31, 1947		\$120,762.35
Appropriation for 1948-49 School Year		247,425.00
		<hr/>
		\$368,187.35
Less: Paid to School District on Appropriation		247,425.00
		<hr/>
Balance		\$120,762.35
Dog License Revenue	\$ 2,109.20	
Less: Damage by Dogs	483.50	
	<hr/>	
Due School District		1,625.70
		<hr/>
Total Due School District		\$122,388.05

Due State of New Hampshire — Special Polls — \$1,035.00:

This amount represents the total of \$3.00 Special Poll Taxes collected but not remitted to the State as of December 31, 1948.

Short Term Notes — Parking Meters — \$2,100.00

This represents the unpaid balance of an original issue of \$16,500.00 for the purchase of Parking Meters. Notes in the amount of \$14,400.00 were paid from Parking Meter revenue in 1948 and the balance of \$2,100.00 will be paid from this source in 1949.

Unexpended Balances of Appropriations — \$13,000.00:

This liability represents the amount of designated unexpended balances of appropriations which were to be carried over to the 1949 fiscal year.

Current Surplus — \$10,196.26:

The excess of Assets over Current Liabilities resulted in a Current Surplus of \$10,196.26.

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative Statements of Appropriations and Expenditures, Estimated and Actual Revenues for the fiscal year ended December 31, 1948, are presented in Exhibits A-3 and A-4. As indicated in Exhibit A-3, total unexpended balances of appropriations amounting to \$88,570.31, less total overdrafts of \$1,859.44, resulted in a net unexpended balance of appropriations of \$86,710.87.

The estimated revenues of \$958,323.15, less actual revenues of \$896,455.41, as shown by Exhibit A-4, resulted in a net revenue deficit of \$61,867.74. The principal cause of this deficit was the inclusion in the budget as estimated revenue of \$50,000.00 for Long Term Notes which were not issued during the year.

The net budget surplus for the year 1948, amounting to \$24,843.13, is comprised as follows:

Net Unexpended Balance of Appropriations	\$ 86,710.87
Net Revenue Deficit	61,867.74
	<hr/>
Net Budget Surplus	\$ 24,843.13

**Statement of Differences in Appropriation and Revenue Balances:
(Exhibit A-5)**

Exhibit A-5 contains a statement indicating wherein certain unexpended balances of appropriations, as shown in Exhibit A-3, differ from the balances of the same accounts as reflected by the City's Appropriation Ledger. For the first three months of the year several departments operated independently, as had been the practice under Town government, receiving advances on their appropriations and paying departmental bills directly. When the accounts of these departments (Fire, Library, Park, Playground, Cemetery and Airport) were taken over by the City an entry was made on the City books crediting Unappropriated Surplus with the amount of Cash on Hand in these departments on January 1, 1948. The 1948 receipts of these departments were also credited to Surplus in closing out their accounts at the end of the year. However, entries were made charging the appropriation accounts of these departments for expenditures made during the three months' operations as independent departments. It is obvious that if the appropriation accounts were charged with such expenditures, the same accounts should also be credited with the funds out of which these expenditures were made. In Exhibit A-3, we have credited the individual appropriation accounts with the amounts of such funds, causing a difference in unexpended balances as indicated in exhibit A-5 under the heading "Departmental Cash."

Balance Sheet — General Indebtedness: (Exhibit A-2)

The indebtedness of the City represented by outstanding Long Term Notes and Bonds amounted to \$338,690.74 as of December 31, 1948. We submit herewith a table reflecting the changes in Long Term Indebtedness during the year under review.

Long Term Notes:

	Balance December 31, 1947	Reductions During 1948	Balance December 31, 1948
City	\$ 19,235.96	\$ 3,400.00	\$ 15,835.96
Water Department	79,781.00	12,000.00@	67,781.00
Sewer Department	24,600.00	4,533.00	20,067.00
	<hr/>	<hr/>	<hr/>
	\$123,616.95	\$ 19,933.00	\$103,683.96

Bonds

City	\$ 68,786.78	\$ 12,000.00	\$ 56,786.78
Water Department	126,220.00	8,000.00	118,220.00
Sewer Department	66,000.00	6,000.00	60,000.00
	<hr/>	<hr/>	<hr/>
	\$261,006.78	\$ 26,000.00	\$235,006.78
	<hr/>	<hr/>	<hr/>
Totals	\$384,623.74	\$ 45,933.00	\$338,690.74

@—Paid from funds of the Water Department.

During the year under review the City records were subject to audit and adjustment in connection with the accounts of the former Tax Collector, and also in the installation of a new Accounting system. Further accounting complication was added by the fact the

old system of record keeping was followed until the new accounting system was installed.

Under these circumstances it was felt that too much time would be consumed in attempting to locate the differences in Unexpended Appropriations balances as indicated in Exhibit A-5 under the caption "unlocated". The same situation holds true with reference to the differences in Revenues as indicated in Exhibit A-5.

City Clerk's Accounts: (Exhibit D)

In Exhibit D, will be found a detailed statement of the motor vehicle, dog license, and other revenues received by the City Clerk, showing also remittances of such funds to the Treasurer. We take this opportunity to report that the Clerk's records were in good order and that on January 1, 1949 the Clerk adopted the use of the standard cash book prescribed by this Division.

Trustees of Trust Funds:

Exhibits E-1 to E-10, present detailed statements of the various funds in the custody of the Trustees of Trust Funds during the year under review.

Water Department:

Included in Exhibits H-1 to H-4, are various financial statements of the Water Department. In our review of the departmental accounts we ascertained that the payroll procedure involved the drawing of checks in the amount of each individual's gross earnings. Each employee would then cash his check with the department bookkeeper, receiving in return the net amount of the check, after withholding tax deductions.

Commencing January 1, 1949, the department changed this procedure and one check is now drawn for the amount of total payroll and deposited in a separate payroll account. From this account individual checks are drawn for each employee's net earnings and in payment of tax withholdings and pension deductions.

Sewer Department:

Exhibits I-1 and I-2, present a summary of the cash transactions in this department during the year under review.

Departmental Operations — January 1 to April 1, 1948:

In Exhibits J to P, inclusive, will be found detailed statements of the operations of those City departments which continued to operate independently from January 1 until April 1, 1948. As of the latter date the operations of these departments were brought under the control of the City Manager and City Council.

GENERAL

During the course of our examination we discussed with the City Manager the advisability of making minor changes in the accounting system in order to reduce the volume of postings and entries which were required during the year under review. With the few exceptions previously mentioned, we found the accounts and records of the City to be in good order and that they properly reflected the financial transactions of the City during the year under review.

CONCLUSION

The appreciation and thanks of the members of this Division is hereby expressed to the officials of the City of Claremont and their office staffs for the assistance rendered during the course of the audit.

Very truly yours,

Herbert E. Hunt
Kenneth L. Cowan,
Auditors

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

C. David Sullivan, Accountant

EXHIBIT A-1
CITY OF CLAREMONT

Balance Sheet — Revenue Accounts
As of December 31, 1948

Assets

Cash in Bank		\$ 85,401.46
Uncollected Taxes:		
Levy of 1948	\$ 57,398.21	
Levy of 1947	1,237.12	
Levy of 1946	554.40	
		\$ 59,189.73
Accounts Receivable:		
State of New Hampshire—Bounties	\$ 263.50	
Claremont Recreational Commission	918.18	
		\$ 1,181.68
Unredeemed Taxes—Tax Titles		2,946.44
Capital Reserve Funds		8,839.25
Total Assets		\$157,558.56
Grand Total		\$157,558.56

Liabilities and Surplus

Due School District:		
Balance of Appropriation	\$120,762.35	
Dog Licenses	1,625.70	
		\$122,388.05
Due State of New Hampshire:		
Special Poll Taxes Collected		1,035.00
Short Term Notes:		
Parking Meters		2,100.00
Unexpended Balances of Appropriations:		
Sidewalk Construction	\$ 10,000.00	
Lands and Buildings	3,000.00	
		\$ 13,000.00
Capital Reserve Funds:		
Airport	\$ 6,000.00	
Police Ambulance and Highway	2,839.25	
		\$ 8,839.25
Total Current Liabilities		\$147,362.30
Current Surplus		10,196.26
Grand Total		\$157,558.56

EXHIBIT A-4
CITY OF CLAREMONT

Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1943

	Adjusted Budget Estimate	Adjusted Actual Receipts	Comparison With Budget Excess	Deficit
Local Taxes	\$771,816.15	\$783,662.89	\$ 11,846.74	\$
Interest on Taxes	1,500.00	2,423.10	923.10	
Tax Sales Redeemed	3,250.00	4,273.91	1,023.91	
Interest and Dividend Tax	17,000.00	16,410.61		589.39
Railroad Tax	1,100.00	1,277.98	177.98	
Savings Banks and Building & Loan Tax	3,100.00	2,290.18		809.82
Serial Notes to be Issued	50,000.00			50,000.00
Motor Vehicle Permit Fees	25,000.00	28,439.12	3,439.12	
Business Licenses and Permits	3,500.00	3,719.46	219.46	
Fines and Forfeits—Municipal Court	3,200.00	2,390.32		809.68
Rent of Town Property	1,500.00	1,537.00	37.00	
Income from Trust Funds	2,760.00	2,000.00		760.00
Withdrawals from Capital Reserve Funds	6,500.00	1,500.00		5,000.00
Parking Meter Revenue	22,100.00	15,160.43		6,939.57
Income from Departments	37,150.00	23,105.16		14,044.84
Miscellaneous	8,847.00	8,265.25		581.75
	<u>\$958,273.15</u>	<u>\$896,455.41</u>	<u>\$ 17,667.31</u>	<u>\$ 79,535.05</u>

EXHIBIT A-3

CITY OF CLAREMONT

Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1948

	Adjusted Budget Appropriations	Expenditures	Unexpended	Overdraft	Carried Forward to 1949 Liabilities
	\$	\$	\$	\$	\$
City Officers' Salaries	18,000.00	17,791.60	208.40		
City Officers' Expenses	17,442.71	17,103.26	339.45		
Election and Registration expense	2,800.00	2,771.25	28.75		
Municipal Court	2,450.00	2,415.92	34.08		
City Hall and Court House	15,140.00	15,115.72	24.28		
Police Department	48,113.00	48,105.66	7.34		
Fire Department	47,719.00	47,330.79	388.21		
Care of Trees	1,300.00	1,300.00			
Health Department	7,155.00	6,415.67	739.33		
Bounties	250.00	263.50		13.50	
Visiting Nurse	1,500.00	1,500.00			
Garbage Collection	3,575.00	3,244.36	330.64		
City Dump	2,700.00	2,603.90	96.10		
Claremont Hospital	20,000.00	20,000.00			
Vital Statistics	545.00	540.75	4.25		
State Aid Construction	5,000.00	5,000.00			
Highway Maintenance—Summer	45,195.00	43,750.15	1,444.85		
—Winter	22,650.00	21,886.64	763.36		
Highway Equipment—Maintenance	20,950.00	19,056.27	1,893.73		
—Replacement	17,050.00	17,046.34	3.66		
Garage Building	4,000.00	3,003.25	996.75		
Drainage	6,000.00	4,992.42	1,007.58		
Sidewalk Maintenance	2,500.00	84.47	2,415.53		
Traffic Signs and Markings	1,700.00	1,067.34	632.66		
Jobbing Work	12,800.00	2,358.67	10,441.33		
Street Lighting	15,625.00	15,353.14	271.86		
Libraries	16,387.46	13,273.20	3,114.26		
Old Age Assistance	18,652.00	18,651.65	.35		
City Welfare	14,848.00	14,843.15	4.85		
Memorial Day	850.00	850.00			

EXHIBIT A-3 (Continued)

	Adjusted Budget	Expenditures	Unexpended	Overdraft	Carried Forward to 1949 Liabilities
	Appropriations				
Soldiers' Aid	300.00		300.00		
Park Department	16,991.18	16,355.60	635.58		
Playgrounds	12,915.23	12,653.33	261.90		
Water and Electric Utilities	6,000.00	6,000.00			
Sewer Construction	71,000.00	21,000.00	50,000.00		
City Scales	2,000.00	1,917.60	82.40		
Cemeteries	12,285.00	11,226.50	958.50		
Airport	3,923.54	2,097.15	1,826.39		
Advertising and Regional Association	800.00	800.00			
Damages and Legal	1,000.00		1,000.00		
Taxes Bought By City	1,850.00	1,846.84	3.16		
Overlay	8,662.14	7,924.43	737.71		
Interest on Temporary Loans	1,095.00	857.21	237.79		
Interest on Long Term Notes	1,317.00	1,289.59	27.41		
Interest on Bonded Debt	4,588.00	4,563.52	24.48		
Payments on Long Term Notes	13,933.00	13,933.00			
Payments on Bonded Debt	20,000.00	20,000.00			
Sidewalk Construction	11,000.00	450.66	549.34		10,000.00
Lands and buildings	3,000.00				3,000.00
Airport Construction	6,000.00	1,000.00	5,000.00		
Trustees of Trust Funds		100.00		100.00	
New Equipment	22,800.00	22,805.50		5.50	
County Tax	105,109.00	105,108.39	.61		
School District	247,425.00				
Damage by Dogs	2,000.00	249,425.00		7.00	
City Clerk Over-remittance		7.00			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 968,891.26	\$ 869,180.39	\$ 86,836.87	\$ 126.00	\$ 13,000.00
Non-Revenue Items:					
Parking Meter Notes Issued	16,500.00	14,400.00			
Withholding Tax	190.50	7,063.55			2,100.00
		6,873.05			
Temporary Loans	225,000.00	225,000.00			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 938,891.26	\$ 869,180.39	\$ 86,836.87	\$ 126.00	\$ 13,000.00

EXHIBIT E-5
CITY OF CLAREMONT
MARY A. FLETCHER FUND

List of Securities
As of December 31, 1948

Securities

Stocks:

10 Shares Int'l. Educational Publ. Co.	\$ 1.00	
50 Shares Narr. Elec. 4½ Cum. Pfd.	2,675.00	
100 Shares So. Cal. Edison Orig. Pfd.	4,312.50	
6 Shares Cent. Vt. Pub. Serv. 4.15	616.50	
60 Shares National Bank of Detroit	2,100.00	
75 Shares N. H. Pub. Serv. 3.35	6,468.75	
325 Shares Rockland Lgt. & Pwr. Corp.	3,380.50	
40 Shares Penn. Co. for Banking & Trusts	1,500.00	
40 Shares Bank of Manhattan Co.	1,145.00	
50 Shares N. E. Tel. & Tel. Co.	4,973.79	
20 Shares Toledo Edison Co. Cum. Pfd.	2,081.24	
100 Shares Mfg. Trust Co.	5,350.00	
50 Shares First Nat'l. Bank of Boston	2,562.50	
100 Shares N. H. Fire Ins. Co.	4,450.00	
		\$ 41,616.78

Bonds:

U. S. War Savings Bonds, Series G.	\$ 74,800.00
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Mortgages:

Staff, Mary E.	\$5,500.00	
Hackett, Percy E.	50.00	
Bourdon, Jason and Emma	250.00	
Wiltowski, Stephanie	550.00	
Marquis, Henry J.	2,000.00	
Tuyon, Edward M.	1,200.00	
Polish American Citizens Club	10,000.00	
		\$ 19,550.00

Savings Banks:

Claremont Nat'l. Bank	No. 7861	\$ 10,619.63	
Claremont Savings Bank	No. 5144	3,325.00	
Union Trust Company	No. 30660	1,000.00	
Sugar River Savings Bank	No. 19994	2,000.00	
N. H. Savings Bank	No. 116811	1,000.00	
			\$ 17,944.63
			\$153,911.41

EXHIBIT E-6

CITY OF CLAREMONT

MARY A. FLETCHER FUND — WORKING FUND

Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1948

Balance—January 1, 1948		\$.00
Receipts During Year:			
Income from Investments			4,890.30
			<u>4,890.30</u>
Expenditures During Year:			
Insurance	\$	240.10	
Refund on Rent		27.14	
Revenue Stamp		33.00	
Tolles Home		4,590.06	
			<u>4,890.30</u>
		\$.00

Proof of Balance

Balance in Claremont National Bank—As Per			
Statement December 20, 1948		\$2,470.61	
Less: Outstanding Checks		2,470.61	
		<u>2,470.61</u>	
		\$.00

EXHIBIT E-7

CITY OF CLAREMONT

MARY A. FLETCHER FUND—SAVINGS ACCOUNT

Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1948

Balance—January 1, 1948		\$	2,383.06
Receipts			
Mortgage Principal		\$	8,000.61
Sale of Stocks			3,245.00
Sale of Property			20,000.00
			<u>31,245.61</u>
			<u>33,628.67</u>
Expenditures			
Purchase of Stock			23,009.04
			<u>23,009.04</u>
		\$	10,619.63
Balance in Claremont National Bank —			
December 31, 1948 — Account No. 7861			\$ 10,619.63

EXHIBIT E-8

**CITY OF CLAREMONT
GOODWIN FUND — WORKING FUND**

Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1948

Balance—January 1, 1948	\$ 2,876.03	
Income During Year	3,338.01	
	<hr/>	
Balance—December 31, 1948		\$ 6,214.04

Proof of Balance

Balance in Claremont National Bank — As Per Statement December 31, 1948		\$ 6,214.04
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Securities

Stocks:

50 Shares Westinghouse Air Brake	\$ 1,768.75	
100 Shares American Brake Shoe Co.	5,525.00	
35 Shares Air Reduction Co.	1,785.00	
100 Shares Gen. Electric Co.	4,850.00	
100 Shares Holland Furnace Co.	2,931.25	
5 Shares Midland Steel Prod. Co.	800.00	
9 Shares Peoples National Bank	1,800.00	
50 Shares St. Joseph's Lead Co.	2,362.50	
200 Shares Socony Vacuum Oil Co.	3,450.00	
50 Shares Timken Roller Bearing Co.	3,250.00	
150 Shares United Fruit Co.	5,800.00	
30 Shares Union Pacific R. R.	4,192.00	
70 Shares F. W. Woolworth Co.	3,395.00	
100 Shares Continental Can Co.	4,925.00	
100 Shares C.I.T. Financial Co.	5,275.00	
100 Shares Parke-Davis & Co.	3,587.50	
	<hr/>	\$ 55,697.00

Bonds:

5000 U. S. Treasury	\$ 5,046.00	
5000 U. S. Treasury	5,046.00	
	<hr/>	\$ 10,092.00
First Mortgage—Adelarde E. Houde		807.89

Savings Banks:

Claremont National Bank	\$ 2,945.51	
Claremont Savings Bank	16,844.81	
Peoples National Bank	2,500.00	
	<hr/>	\$ 22,290.32
		<hr/>
		\$ 88,887.21

EXHIBIT E—9

**CITY OF CLAREMONT
GOODWIN FUND—SAVINGS ACCOUNT**

Summary of Receipts of Principal in Savings Account
Fiscal Year Ended December 31, 1948

Balance—January 1, 1948	\$ 2,643.72	
Collection on First Mortgage (Houde)	301.79	
	<hr/>	
Balance in Claremont National Bank— December 31, 1948—Account No. 9637		\$ 2,945.51

EXHIBIT E-10
CITY OF CLAREMONT
FRANCES J. TOLLES HOME FUND

Summary of Receipts, Expenditures and Proof of Balance
 Fiscal Year Ended December 31, 1948

Balance—January 1, 1948		\$ 4,766.44
Receipts During Year:		
Sale of Securities	\$ 35,414.50	
Income from Funds	1,960.86	
Mary Fletcher Fund	4,009.20	
Rent of Fletcher Block	580.86	
Income—Room and Board at Home	1,788.60	
Interest on Invested Income	856.08	
Miscellaneous Income	40.81	
		\$ 44,650.91
		\$ 49,417.35
Expenditures During Year:		
Salaries and Wages	\$ 2,933.18	
Provisions and Groceries	1,632.16	
Fuel	522.31	
Water and Sewer	15.45	
Supplies for House and Garden	201.17	
Repairs and Improvements	730.31	
Furniture and Furnishings	49.80	
Telephone	89.35	
Insurance	138.58	
Repairs and Expenses (4 Apts.)	899.60	
Repairs at Fletcher Block	71.66	
Miscellaneous Expense	45.49	
Gas and Electricity	189.67	
		\$ 7,518.73
		\$41,898.62
Balance—December 31, 1948		\$41,898.62
Proof of Balance		
Balance in Claremont National Bank—As Per		
Statement December 29, 1948		\$ 3,090.44
Less: Outstanding Checks		345.25
		\$ 2,745.19
Deposits Not Credited:		
January 3, 1949	\$ 80.00	
January 17, 1949	3,630.15	
January 18, 1949	28.78	
		\$ 3,738.93
		\$ 6,484.12
Claremont Savings Bank	\$6,114.50	
Sugar River Savings Bank	3,500.00	
U. S. Series G Bonds	25,800.00	
		\$35,414.50
		\$41,898.62

EXHIBIT E-1
CITY OF CLAREMONT

Summary of Trust Fund Principal and Income
Fiscal Year Ended December 31, 1948

Name of Fund	Principal	Unexpended Income	Total
Cemetery Funds	104,218.11	3,565.84	110,650.95
Unexp. Surplus Income Cemetery Funds	\$	\$ 2,867.00	\$
Stevens and Healy Fund	158,220.00		158,220.00
Tappan School	27,621.95		27,621.95
The Way High School Memorial	36,368.09		36,368.09
Alden	4,075.00	66.91	4,141.91
Wallingford	1,577.05		1,577.05
Mary J. Way	2,140.55		2,140.55
Mary J. Way	2,021.15		2,021.15
Frances J. Tolles	12,446.52		12,446.52
Helen D. Jones	11,018.66		11,018.66
Prescott Putnam	500.00		500.00
Charlotte B. Long	1,000.00		1,000.00
Emily R. Wilson	1,499.16		1,499.16
Sarah E. Field Stowell	500.00		500.00
Alta M. Gould	4,091.90		4,091.90
Emma F. Putnam	1,000.00		1,000.00
Albert Ball	9,602.01		9,602.01
Fiske Free Library	5,000.00		5,000.00
Stella Colby	100.00		100.00
Chellis Hospital	4,164.83		4,164.83
Burbee Fund	32,783.16		32,783.16
F. J. Moore Fellowship	20,000.00		20,000.00
Ellen M. Straw	2,486.11	811.71	3,297.82
J. Etta True	500.00		500.00
Kenneth Bowen	2,000.00		2,000.00
George O. Ball Flower	200.00	123.41	323.41
Police Ambulance and Highway Equipment Capital Reserve Funds	2,826.70	12.55	2,839.25
	<u>\$447,960.95</u>	<u>\$ 7,447.42</u>	<u>\$455,408.37</u>

EXHIBIT E—2
CITY OF CLAREMONT

Summary of Trust Fund Investments

Fiscal Year Ended December 31, 1948

U. S. Treasury Bonds	\$167,500.00
Claremont Water Works Bonds	118,220.00
Rockland Light & Power Company	7,981.30
Manufacturers Trust Company	4,107.50
New Hampshire Fire Insurance Company	8,534.77
Boston Edison Company	6,368.99
Claremont Trust Company	30,386.78
Pennsylvania Company for Banking & Trust	13,012.50
Claremont Savings Bank	43,940.90
New England Tel. & Tel. Company	10,855.27
Chase National Bank of New York	1,700.00
Public Service Company of New Hampshire	8,500.00
Bank of Manhattan	7,442.50
Sugar River Savings Bank	1,577.05
Winifred LaFrank Mortgage	1,260.00
Town of Wolfeboro	3,000.00
Claremont National Bank Savings Accounts	2,595.16
Irving Trust Company	158.75
Municipal Court House	3,000.00
Peoples National Bank	241.39
City of Claremont	10,335.96
Claremont National Bank (Checking Account)	1,850.30
Claremont National Bank—Ctf. of Deposit No. 97	1,419.65
Peoples National Bank—Ctf. of Deposit No. 15833	1,419.60
	<hr/>
	\$455,408.37

EXHIBIT I-1
CITY OF CLAREMONT
SEWER DEPARTMENT

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1948

Receipts

Appropriation—City of Claremont	\$21,000.00	
Sewer Rentals	12,306.16	
Sewer Entrance Fees	722.39	
Merchandise, Sales and Job Work	3,456.86	
		\$ 37,485.41
Cash on Hand—January 1, 1948		1,417.81
		\$ 38,903.22

Expenditures

Operation and Maintenance:

Superintendence	\$ 604.75	
Distribution—Wages on Mains—Services	2,271.12	
Plugged and Frozen Mains—Services	1,327.97	
Maintenance	867.21	
Office Salaries, Expense and Supplies	1,872.20	
Shop Expense	754.40	
Insurance	794.28	
Employees' Retirement	339.27	
		\$8,831.20

Plant Account:

Material and Labor on New Mains	\$10,819.47	
Material and Labor on New Services	2,494.29	
Shop Equipment	109.70	
Stock Account	805.82	
Disposal Plant—Salary, Repairs, Additions and Supplies	6,063.72	
		\$20,293.00
		\$29,124.20
Less: Discounts Allowed		8.63
		\$29,115.57
Cash on Hand—December 31, 1948		9,787.65
		\$38,903.22

EXHIBIT H—2
CITY OF CLAREMONT
WATER DEPARTMENT

Classified Summary of Receipts and Expenditures
 Fiscal Year Ended December 31, 1948

Receipts

Appropriation—City of Claremont	\$ 6,000.00	
Water Rents	47,979.83	
Miscellaneous Water Accounts	46.00	
Rent of Compressor, Pump, Etc.	293.15	
Rent from Offices in Building	900.00	
Merchandise Sales—Job Work	4,838.45	
Hydrant Rental	5,010.00	
Total Income		\$65,067.43
Cash on Hand—January 1, 1948		4,675.07
		\$69,742.50

Expenditures

Operation and Maintenance:

Superintendence	\$ 3,334.75	
Wages—Mains and Services	3,245.95	
Purification System		
Wages, Supplies and Expense	1,074.82	
Reservoir		
Wages, Supplies and Expense	866.92	
Forestry	298.87	
Distribution Supplies, Repairs and Expense	911.00	
Compressor Expense	292.32	
Meter Supplies, Repairs and Expense	1,029.14	
Hydrant Repairs and Expense	375.47	
Meter Reading and Setting	1,271.29	

Office Expense:

Salaries	2,268.50	
Repairs	672.81	
Expense, Other	1,553.91	
Vacation Expense	570.32	
Engineering Expense	292.50	
Shop Expense	410.43	
Insurance	849.23	
Employees Retirement	381.02	
		\$19,709.25

EXHIBIT H—2 (Continued)

CITY OF CLAREMONT

WATER DEPARTMENT

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1948

Plant Account:

Chlorinator Machine	\$ 858.00	
Materials—Labor, New and Relaid Mains	18,758.42	
Materials—Labor, New and Relaid Services	4,960.81	
New Hydrants Installed	726.27	
New Meters Installed	979.92	
Shop Equipment	37.93	
New Truck	1,183.90	
Taxes—Town of Cornish	124.29	
	<hr/>	\$27,629.54
		\$47,338.79
Interest	\$ 7,209.52	
Long Term Notes	7,000.00	
Bonds	5,000.00	
	<hr/>	\$19,209.52
		\$66,548.31
Less: Discounts Allowed		72.09
		<hr/>
		\$66,476.22
Cash on Hand—December 31, 1948		3,266.28
		<hr/>
		\$69,742.50

EXHIBIT H—1
CITY OF CLAREMONT
WATER DEPARTMENT

Balance Sheet

Fiscal Year Ended December 31, 1948

Assets

Water Supply Land	\$ 28,047.50	
Water Supply Structures	1,312.32	
Purification System Buildings	900.00	
Storehouse	6,369.04	
Office Building, Stockhouse and Garage	24,588.44	
Water Supply Equipment	231,559.65	
Purification Equipment	858.00	
Distribution Mains	329,314.95	
Services	64,795.93	
Hydrants	16,535.09	
Meters	30,193.47	
Truck	5,745.53	
Other Equipment (Office and Shop)	15,444.37	
Transmission Mains	94,948.04	
Total Fixed Assets		\$850,612.33
Current Assets:		
Cash	\$ 3,266.88	
Materials—Supplies	16,623.12	
Accounts Receivable	895.54	
		\$20,785.54
Total Assets		\$871,397.87

Liabilities

Capital Liabilities:		
Municipal Investment	\$225,432.71	
Funded Debt	186,001.00	
Total Capital Liabilities		\$411,433.71
Accrued Liabilities:		
Interest Accrued	\$ 2,731.90	
Depreciation Reserve	290,855.34	
		\$293,587.24
Total Liabilities		\$705,020.95
Surplus		\$166,376.92
Total Liabilities and Surplus		\$871,397.87



Barnes Park, Showing Some of the New Bleachers and Lighting System.