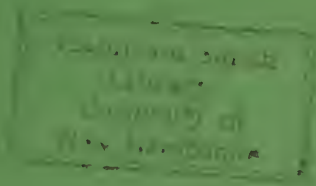


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CITY OF  
**MANCHESTER**  
New Hampshire



*Annual Report for the Year*  
**1932**







HON. DAMASE CARON, MAYOR

EIGHTY-THIRD

Annual Report

OF THE

Receipts *and* Expenditures

OF THE

CITY OF

MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1932



PRINTED BY THE CLARKE PRESS  
MANCHESTER, N. H.  
1933



## MAYOR'S INAUGURAL ADDRESS

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*Gentlemen of the City Government:*

My first thought is to express my heartfelt thanks to the electorate of Manchester which has seen fit to choose me as chief executive of the Queen City of New Hampshire.

I also wish to congratulate the aldermen for the splendid testimonial of confidence and esteem they have received at the hands of the voters of their respective wards.

The present Board of Mayor and Aldermen have been intrusted with the administration of the affairs of our city. Ours is the responsibility of administering them to the best of our ability and we must shoulder it in a spirit of harmony and co-operation. I shall earnestly seek to benefit from the experience of the older aldermen who have already served during the past few years and I sincerely hope that they will accord me their full confidence. From the new aldermen I have every reason to expect loyal and efficient co-operation.

The problems which will confront the new administration will be many and difficult, but I am confident that with your co-operation and that of the several commissions and boards it shall be brought to a successful conclusion.

During the short interval between the election and the inauguration the multifarious cares and duties of a mayor-elect are such as to prevent him from making an exhaustive study of all the important municipal problems and I shall therefore refrain from any lengthy and detailed discussion.

Nevertheless, I wish to discuss rather briefly the more important questions which now lie before us.

The tax burden must be lessened. To bring this about we must at all costs curtail public expenditures. During such a period of economic depression as is now prevalent the world over the need of reducing governmental expenditures cannot be over-emphasized. Sound economy can be practiced without impairing the efficiency of any governmental body or agency by eliminating all frills and non-essentials. I therefore request that you and all commissions and boards, department heads and subordinates, eliminate from the budget estimates for the present year all things which while being useful are nevertheless not essential.

Such elimination alone, however, cannot materially reduce taxes. I understand that almost eighty per cent of all municipal expenditures are

for salaries and wages. Consequently, if we are to reduce taxes we must necessarily cut wherever possible the salaries and wages of our municipal officials and employees. Most of our citizens are suffering a great deal from substantial decreases in their income and the situation has become so critical in recent months that I do not hesitate to venture the statement that it has become the patriotic duty of every public official and employee to bear his share of the public burden by generously if not cheerfully accepting a decrease in his salary. In this connection it should be borne in mind that in times of prosperity salaries of public employees have steadily increased while no tendency to decrease them has been noted since depression has set in.

The imperative need of reducing taxes becomes all the more apparent when one considers the plight in which the small property owner finds himself. To my mind the remedy lies not only in limiting public expenditures to actual public needs but it can also be found in a complete revision and readjustment of the valuation of all city property so that the tax burden shall be more justly and equitably distributed amongst all the property owners. In the past the valuation of our properties seems to have been fixed in a more or less haphazard manner. Our aim should be to establish a system of valuation along more scientific lines.

The city's total borrowing capacity is limited by law to five per cent. of the total valuation of its properties which, at the present time, means approximately \$5,300,000. The city's bonded indebtedness amounts to \$4,679,000, thus leaving a margin of only about \$621,000. It seems that the margin is altogether inadequate and could not enable us to cope with any serious emergency. I therefore believe that this administration should strive to reduce the bonded indebtedness of our city.

The progress of aviation during the past few years has undoubtedly been tremendous and the city of Manchester has spent thousands and thousands of dollars to build and maintain an airport. I wonder if the city can expect immediate returns from this investment and recommend a further study of the problem before making larger expenditures for this purpose.

The problem of parking automobiles in the business district of our city is by no means settled and still deserves the consideration of our public authorities. I invite a thorough discussion of the problem as it seems to me that a means of obtaining better parking facilities might be found.

Unemployment brings poverty and misery, increases crime and constitutes a menace to our social order. While it does not lie within the power of political institutions to eliminate these evils, I strongly recommend that suitable and reasonable allowances be made from the public funds for charitable purposes. No one should be allowed to suffer while public funds are available.

Several thousand dollars have been spent to lay out a golf course. The wisdom of this investment by the city has often been challenged. I strongly urge that we try to make it self-supporting. If this project cannot be so managed as to be made self-supporting, I shall recommend its abandonment for the time being at least, rather than allow it to become an additional burden on the shoulders of the taxpayers.

I understand that the problem of tax exemption for new industries presents many legal difficulties but I assure you that I will do all I can to find means of circumventing them. In this task I shall need and expect the earnest co-operation of the assessors and other city officials.

In conclusion, let me say that I stand on the platform elaborated by me during the last campaign. On this platform the majority of you have been elected. Let us see to it that our campaign speeches and pledges shall not consist of empty words. The task before us is a difficult one, but with God's help and your co-operation we shall succeed.

# MANCHESTER CITY GOVERNMENT

## 1932

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### *Mayor*

DAMASE CARON, M. D.....Office, City Hall  
Chosen at election in November, 1931. Salary \$3000 per annum.

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### *Mayor's Secretary*

Yvan R. Caron.....Office, City Hall  
Appointed by the Mayor. Salary \$1500 per annum.

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### *Aldermen*

- Ward 1. Dana A. Emery.
- Ward 2. Albert L. Clough.
- Ward 3. George F. Bergeron.
- Ward 4. Warren A. Bodwell.
- Ward 5. Martin F. Glynn.
- Ward 6. Hamilton M. Henry.
- Ward 7. George J. Lavigne.
- Ward 8. Alphonse L. Bernier.
- Ward 9. Joseph E. Riley.
- Ward 10. Fred H. Hecker.
- Ward 11. Thomas C. Jennings.
- Ward 12. Alphonse J. Roy.
- Ward 13. Alfred E. Fortin.

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### *Board of Aldermen\**

#### STANDING COMMITTEES

*Accounts*—Aldermen Glynn, Hecker, Fortin.  
*Bills on Second Reading*—Aldermen Riley, Clough, Henry.  
*Cemeteries*—Aldermen Henry, Emery, Clough, Hecker, Bodwell.  
*City Planning*—Aldermen Fortin, Bodwell, Jennings.  
*Claims*—Aldermen Henry, Glynn, Bergeron.  
*Enrollment*—Aldermen Lavigne, Emery, Fortin.

*Finance*—The Mayor, Aldermen Henry, Riley, Clough, Emery, Bernier, Lavigne, Fortin.

*Lands and Buildings*—Aldermen Bernier, Lavigne, Jennings.

*Licenses*—Aldermen Glynn, Roy, Bernier.

*Lighting Streets*—Aldermen Jennings, Fortin, Glynn.

*Streets and Sewers*—Aldermen Roy, Emery, Riley.

*Board Recreation and Aviation*—Aldermen Bernier, Clough.

*Minor Officers*—Aldermen Bernier, Emery, Jennings.

*Radio Committee*—Aldermen Glynn, Clough, Fortin.

*Special Tax Committee*—Aldermen Lavigne, Clough, Henry.

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\* First named Chairman.

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### *Finance Commission*

John P. Carleton, Chairman.....Term expires January, 1935

Frank H. Emerson, Chairman to September 22, 1932.

Emile Lemelin, Resigned November 14, 1932.

Thomas R. Burns.....Term expires January, 1934

Appointed by Governor for a term of three years. Salary \$200  
per annum.

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### *City Auditor*

Felix A. Lepage.....Office, City Hall

Appointed by the Mayor. Salary \$2500 per annum.

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### *City Treasurer*

Frank D. McLaughlin.....Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.  
Salary \$2500 per annum.

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### *Collector of Taxes*

Wilfred J. de Grandmaison.....Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.  
Term begins June 1. Salary \$2500 per annum.

*Assessors*

Joseph O. Tremblay, Chairman.....Term expires January, 1933

Michael J. Healy .....Term expires January, 1935

Eugene T. Sherburne.....Term expires January, 1937

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary—Chairman \$2800. Members of Board, \$2500 per annum.

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*City Solicitor*

Cyprien J. Belanger.....Office, The Kennard Building

Elected by Board of Mayor and Aldermen in January biennially. Salary \$1600 per annum.

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*City Clerk*

John J. Quinn. Died November 5, 1932.....Office, City Hall

Michael J. Quinn.....Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary \$3000 per annum.

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*Superintendent of Public Buildings*

James A. Rogers.....Office, City Hall

Elected in the month of April by Board of Aldermen for a term of 4 years. Salary \$2700 per annum. Term expires April, 1935.

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*Registrars of Voters*

Donat H. Richer, Chairman .....Term expires May, 1935

George Taylor .....Term expires May, 1934

Joseph T. Laforce .....Term expired May, 1932

Michael T. Ahern, Clerk.....Term expires May, 1933

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board \$400 per annum. Clerk of Board \$750 per annum.

*Police Commission*

Frank W. Sargeant, Chairman.....Term expired September, 1932  
 Nazaire E. Biron, Clerk.....Term expires September, 1933  
 Owen Johnson .....Term expires September, 1934

Appointed by the Governor for a term of three years. Salary: Chairman \$150 per annum. Members of Commission \$100 per annum.

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*Chief of Police*

Michael J. Healy.....Office at Police Station  
 Appointed by Commissioners. Salary \$5000 per annum.

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*Deputy Chief of Police*

Charles R. Healy.....Office at Police Station  
 Appointed by Police Commission. Salary \$2800 per annum.

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*Municipal Court*

Charles A. Perkins, Justice.....Salary \$2400 per annum  
 Arthur S. Healy, Associate Justice .....Salary \$350 per annum  
 Appointed by Governor. Term until 70 years of age.  
 Robert C. Laing, Clerk and Probation Officer.....Salary \$1500 per annum  
 Appointed by Justice. Term not limited.

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*Fire Commissioners*

William B. Burpee, Chairman.....Term expired May, 1932  
 Arthur L. Prince, Chairman.....Term expires May, 1933  
 Eugene Quirin .....Term expires May, 1934  
 John S. Hurley, Clerk.....Term expires May, 1935

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Chairman \$150 per annum. Members of Commission \$100 per annum.

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*Chief Engineer*

Charles H. French.....Office, Central Station, Vine Street  
 Elected by Board of Fire Commissioners. Salary \$4500 per annum.

*Deputy Chief Engineers*

Edwin W. Merrill.....Salary \$3000 per annum  
 Arthur J. Provost.....Salary \$2900 per annum  
 Elected by Board of Fire Commissioners.

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*Scaler of Weights and Measures*

George A. Wingate.....Office, City Scales, Franklin Street  
 Appointed by the Mayor and confirmed by the Board of Aldermen  
 biennially in January. Salary \$2100 annum.

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*Board of Health*

Jules O. Gagnon, M. D., Chairman.....Term expires February 1, 1933  
 Michael F. Sullivan, Clerk.....Term expires February 1, 1934  
 Maurice Watson, M. D.....Term expires February 1, 1935

One member appointed by the Mayor annually in the month of January. Salary \$200 per annum. Office, Old Court House, West Merrimack Street.

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*Health Officer*

Howard A. Streeter, M. D.....Salary \$4500 per annum  
 Appointed by Board of Health.

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*Board of Examiners of Plumbers*

Michael F. Sullivan, Chairman.....Term expires November 1, 1933  
 Surveyor Daniel F. Cronin, Clerk, *ex-officio*.  
 Louis Parenteau .....Term expires November 1, 1934

Consists of a member of the Board of Health appointed for a term of three years, the Surveyor of the Department of Highways and a Journeyman Plumber appointed for a term of five years. Appointed by the Mayor. No salary.

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*City Physician*

Lucien P. Guay, M. D.....Office, 176 Wilson Street  
 Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary \$1200 per annum.

*Department of Highways*

Philip C. Lockwood, Chairman.....Term expires January, 1934  
 Joseph Quirin .....Term expires January, 1933  
 Leonard J. Farrell, Clerk.....Term expires January, 1935

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman \$250 per annum. Members of Board \$200 per annum.

---

*Surveyor*

Daniel F. Cronin.....Office, City Hall

Elected by the Commissioners of Department of Highways. Salary \$5000 per annum.

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*Commissioner of Charities*

Frank X. Carroll.....Office, City Hall

Elected biennially at municipal election. Salary \$2100 per annum.

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## SCHOOL DEPARTMENT

*School Committee*

Damase Caron, M. D., Mayor, *ex-officio*, Chairman

Ward 1. Allan M. Wilson,

Vice-Chairman of the Board

Ward 2. Henry W. N. Bennett.

Ward 3. Walter A. Bartlett.

Ward 4. Walter G. Kennedy.

Ward 5. William F. Glancy.

Ward 6. James E. Barry.

Ward 7. James F. Berry.

Ward 8. John F. O'Malley.

Ward 9. John J. Collins.

Ward 10. Frank L. McAllister.

Ward 11. James J. Shea.

Ward 12. Albert Miville.

Ward 13. Euclide F. Geoffrion.

Chosen at the election in November, 1931, for a term of two years. Salary \$100 per annum.

Charles H. Martel.....Clerk of the Board

Appointed annually by the Board. Salary \$1000 per annum.

*Superintendent of Schools*

Louis P. Benezet.....Office, 88 Lowell Street

Term expires July 1, 1935. Salary \$9000 per annum. \$7000 paid by City of Manchester and \$2000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

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*Assistant Superintendent and Purchasing Agent*

Austin M. Gibbons.....Term expires July 1, 1934

Nominated by members of School Board and elected by State Board of Education. Salary \$5000 per annum. \$3000 paid by City of Manchester, \$2000 paid by State of New Hampshire.

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*Trustees of Carpenter Memorial Library*

Damase Caron, M. D., Mayor, *ex-officio*

Frank P. Carpenter.....Term expires October 1, 1937

Wilfrid J. Lessard.....Term expires October 1, 1936

Samuel P. Hunt.....Term expires October 1, 1938

Allan M. Wilson.....Term expires October 1, 1939

John J. Holland.....Died March 25, 1932

William Starr.....Appointed October 4, 1932, to fill vacancy

Mrs. Mary C. Manning.....Term expires October 1, 1934

W. Parker Straw.....Term expires October 1, 1935

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

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*Librarian*

F. Mabel Winchell.....Salary \$2600 per annum

Elected by the Trustees of Library

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*Water Commissioners*

Damase Caron, M. D., Mayor, *ex-officio*

J. Brodie Smith, Chairman.....Term expires January, 1937

Arthur M. Heard.....Term expires January, 1935

Patrick B. Maloney.....Term expires January, 1933

Edgar J. Knowlton, Clerk.....Term expires January, 1934

Albert J. Precourt.....Term expires January, 1938  
 Odilon Demers .....Term expires January, 1936

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years.

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*Superintendent of Water Works*

Frank A. Gay.....Office, Old Court House, West Merrimack Street  
 Chosen by Water Commissioners annually. Salary \$5000 per annum.

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*Trustees Board of Recreation and Aviation*

Benjamin F. Worcester, Chairman.....Term expires March 1, 1933  
 James F. O'Neil, Clerk.....Term expires March 1, 1934  
 Alphonse L. Bernier.....Term expires January 1, 1934  
 Albert L. Clough.....Term expires January 1, 1934  
 Edgar L. Gadbois.....Term expires March 1, 1935

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk \$500 per annum.

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*City Planning Board*

Alexis F. Bisson, Chairman.....Term expires December 31, 1933  
 Wilfred J. Messier.....Term expires December 31, 1935  
 Thomas M. Smith.....Term expires December 31, 1936  
 William F. Howes.....Term expires December 31, 1932  
 Harry C. Jones.....Term expires December 31, 1934  
 Frank P. Carpenter, Chairman Parks and Playgrounds Commission,

*ex-officio.*

Alfred T. Dodge, Engineer Highway Department, *ex-officio.*

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve *ex-officio.*

*Board of Adjustment*

Oren L. Hazelton, Chairman.....	Term expires March 1, 1933
Leandre Charbonneau .....	Term expires March 1, 1933
William A. Burgess.....	Term expires March 1, 1933
D. A. McCullough .....	Term expires March 1, 1933
T. Henry Quigley.....	Resigned
Thomas A. Walsh.....	Balance of term to March 1, 1933

Appointed by the Mayor and confirmed by Board of Aldermen, for a term of three years. Salary \$100 per annum.

*Trustees of Cemeteries*

Mrs. Emma Hanscom .....	Term expires January, 1935
Hamilton M. Henry .....	Term expires January, 1935
Judge Robert J. Peaslee.....	Term expires January, 1936
John H. Rice .....	Term expires January, 1936
Frank C. Livingston.....	Term expires January, 1933
Mrs. Mary C. Manning.....	Term expires January, 1933
Albert A. Smith.....	Term expires January, 1934
Thomas R. Varick.....	Term expires January, 1934

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

*Superintendent of All Cemeteries*

John H. Erskine.....	Office, Pine Grove Cemetery
Appointed by Trustees of Cemeteries. Salary \$3100 per annum.	

*Trustees of Cemetery Funds*

Damase Caron, M. D., Mayor, <i>ex-officio</i>	
Norwin S. Bean, Clerk.....	Term expires January, 1940
Harry L. Additon.....	Term expires January, 1935
Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.	
Frank D. McLaughlin, Treasurer.....	Salary \$500 per annum

*City Weigher*

Michael J. Fahey.....Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary \$1200 per annum.

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*Inspector of Petroleum*

Wolfgang Schertel.....Office, 265 Sullivan Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

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*Parks and Playgrounds Commission*

Frank P. Carpenter, Chairman.....Term expires April 1, 1937

Mrs. Elizabeth A. Towne.....Term expires April 1, 1936

William H. McQuade .....Term expires April 1, 1933

Henri Langelier .....Term expires April 1, 1934

Frank C. Livingston, *Clerk*.....Term expires April 1, 1935

One member appointed annually by Mayor in the month of March for a term of five years.

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*Selectmen*

## WARD 1

Carl B. Thurber

Gordon E. Wheeler

Cyril D. Athearn

## WARD 2

Wilfrid J. Brule

John B. McLaughlin

Wendell McIntire

## WARD 3

Arthur N. Theriault

Fred A. Montgomery

David G. Moffatt

## WARD 4

Leon B. Stevens

Warren E. Manchester

Frederick N. Walker

## WARD 5

John S. Trinity

Patrick J. Creighton

Lawrence D. Mahoney

## WARD 6

Frank T. Conway

Grover C. Stanley

Conrad O. Perreault

## WARD 7

James H. Collins

Oscar J. Martin

Albert G. Rouleau

## WARD 8

Eugene Delisle

Clarence H. Knowles

James J. Parsons

## WARD 9

George F. Clough

William Dobe

Eugene Hebert

## WARD 10

Gustave F. Wenzel

Harry E. Curtis

Joseph N. Marcel

## WARD 11

Bernard J. McLaughlin

Alexander McCabe

Albert Desfosses

## WARD 12

Louis M. Belleisle

Charles A. Caron

Nazaire E. Lareau

## WARD 13

Lucien J. Lambert

Conrad Pinard

Lionel V. Lesmerises

Salary \$60 per term

*Moderators*

- Ward 1. Charles B. Bodwell.
- Ward 2. Guy L. Foster.
- Ward 3. John A. Grace.
- Ward 4. Charles A. Allen.
- Ward 5. Philip W. Sheridan.
- Ward 6. Frank D. McLaughlin.
- Ward 7. Thomas J. Walsh.
- Ward 8. John H. Rice.
- Ward 9. William J. Lane.
- Ward 10. John E. Barrett.
- Ward 11. Henry R. Blais.
- Ward 12. Antoine Letendre.
- Ward 13. Adolphe Duval.

Salary \$15 for each election or primary.

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*Ward Clerks*

- Ward 1. Frederick S. Nutting.
- Ward 2. Carl O. Scaman.
- Ward 3. Harry E. Nyberg.
- Ward 4. Frank W. Bodwell.
- Ward 5. Bernard McQueeney.
- Ward 6. James F. Byrne, Jr.
- Ward 7. John J. Bresnahan.
- Ward 8. Thomas F. Laughlin.
- Ward 9. Thomas E. Linehan.
- Ward 10. Arthur C. Chaput.
- Ward 11. Edward Grady.
- Ward 12. James Leclair.
- Ward 13. Edmond D. Croteau.

Salary \$80 per term

CITY OF MANCHESTER  
SCHEDULE OF PROPERTY IN POSSESSION OF CITY  
DECEMBER 31, 1932

SCHOOLS					Building	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Sts.....		\$20,000.00		\$10,000.00		\$3,384.50		\$2,200.00	\$35,584.50
Amoskeag School, Front Street.....		20,000.00		900.00		1,225.00		1,278.59	23,403.59
Ash Street School, Bridge-Maple Streets.....		57,000.00		21,800.00		2,666.98		4,431.60	85,898.58
Bakersville School, Elm-Queen City Avenue.....		100,000.00		19,000.00		3,096.95		6,407.42	128,504.37
Brown School, Amory-Alsace Streets.....		52,000.00		7,800.00		1,450.60		2,746.02	63,996.62
Central High School, Concord-Beech Streets.....		320,300.00		29,700.00		.....		13,972.08	363,972.08
Chandler School, Concord-Ashland Streets.....		50,000.00		5,540.00		2,706.57		2,312.89	60,559.46
Corey Manual Training School, 250 Concord Street.....		9,875.00		2,125.00		.....		.....	12,000.00
Crystal Lake School, Derry-Corning Roads.....		1,550.00		100.00		.....		201.25	1,851.25
Franklin Street School, Franklin Street.....		273,800.00		24,000.00		2,745.52		10,363.32	310,908.84
Goff's Falls School, Brown Avenue.....		28,000.00		2,000.00		989.80		1,304.33	32,294.13
Hallsville School, Jewett-Hayward Streets.....		59,200.00		4,400.00		3,299.42		5,744.97	72,644.39
Harvey District School, So. Willow Street.....		12,000.00		100.00		.....		587.75	12,087.75
Highland School, Beech-Titus Avenue.....		70,000.00		3,750.00		1,847.30		2,710.62	78,307.92
Lincoln Street School, Merrimack-Lincoln Streets.....		57,000.00		20,000.00		2,298.10		3,663.99	82,962.09
Maynard School, Merrimack-Union Streets.....		75,000.00		9,000.00		2,754.44		4,474.06	91,228.50
Parker School, South Main Street.....		40,000.00		6,000.00		2,045.52		3,448.67	51,494.19
Pearl Street School, Pearl Street.....		25,000.00		4,260.00		1,122.10		1,848.09	32,230.19
Portable School.....		600.00		.....		.....		.....	600.00
Practical Arts High School, Concord Street.....		948,000.00		32,780.00		31,238.48		39,649.84	1,051,668.32
Rimmon School, Dubuque-Amory Streets.....		35,000.00		4,150.00		.....		.....	39,150.00
Spring Street School, Spring Street.....		25,000.00		11,550.00		1,029.46		2,002.77	39,582.23
Stark District School, River Road.....		1,800.00		500.00		.....		253.00	2,553.00
Straw School, Chestnut Street.....		45,000.00		16,200.00		2,401.56		3,537.27	67,198.83
Varney School, Bowman-Mast Streets.....		50,000.00		8,560.00		2,857.85		4,471.83	65,889.68
Webster Mills School, Pond Road.....		700.00		100.00		.....		168.50	968.50
Webster Street School, Webster-Chestnut Streets.....		57,000.00		16,710.00		2,631.94		3,122.96	79,464.90
West Side High & Main St. Schools, Main-Conant Sts.		583,320.00		16,680.00		11,137.44		17,487.82	628,625.26
Weston School, Hanover Street.....		55,000.00		3,500.00		989.80		1,274.88	60,764.68
Wilson School, Wilson-Auburn Streets.....		92,000.00		8,320.00		3,136.00		4,639.66	108,095.66
Youngsville School, Candia Road.....		53,000.00		2,000.00		1,607.20		2,738.84	59,346.04
Storehouse and Janitors' Supplies.....		.....		.....		3,100.00		.....	3,100.00
		\$3,217,145.00		\$291,525.00		\$91,822.53		\$147,043.02	\$3,747,535.55

CITY OF MANCHESTER  
SCHEDULE OF PROPERTY IN POSSESSION OF CITY  
DECEMBER 31, 1932

FIRE STATIONS				
	Building	Land	Equipment	Total
Hose House—Brown Avenue .....	\$1,200.00	\$115.00	.....	\$1,315.00
Hose House—Candia Road .....	800.00	.....	.....	800.00
Central Station—Vine Street .....	140,000.00	25,250.00	\$64,480.00	229,730.00
Lake Avenue Engine House .....	32,000.00	3,500.00	24,875.00	60,375.00
Main Street Engine House .....	30,000.00	4,500.00	12,370.00	46,870.00
Hose House—Mammoth Road (not used) .....	1,250.00	2,850.00	600.00	4,700.00
Hose House—Nashua-Maple Streets .....	8,500.00	2,590.00	12,330.00	23,420.00
Kimmon Street Engine House .....	28,800.00	1,200.00	22,405.00	52,405.00
Somerville Street Engine House .....	30,800.00	1,200.00	17,345.00	49,345.00
South Elm Street Hose House .....	6,100.00	880.00	11,825.00	18,805.00
South Main Street Engine House .....	30,000.00	1,200.00	5,810.00	37,010.00
Webster Street Engine House .....	30,000.00	2,650.00	22,595.00	55,245.00
Weston Street Engine House .....	23,000.00	1,500.00	11,705.00	36,205.00
Drill Tower—Weston Street .....	3,800.00	.....	5,500.00	9,300.00
Riverside Hose House—Front Street .....	400.00	.....	.....	400.00
Fire Alarm Telegraph .....	.....	.....	112,510.00	112,510.00
Old Hose 4 in reserve .....	.....	.....	3,425.00	3,425.00
	\$366,650.00	\$47,435.00	\$327,775.00	\$741,860.00

CITY OF MANCHESTER  
SCHEDULE OF PROPERTY IN POSSESSION OF CITY  
DECEMBER 31, 1932

PUBLIC BUILDINGS				Land	Equipment	Total
Carpenter Memorial Library.....		\$328,600.00		\$71,400.00	\$356,004.00	\$756,004.00
City Farm:						
Isolation Hospital .....		97,500.00		25,000.00	16,718.58	139,218.58
Golf Course .....		15,500.00		122,200.00	940.75	138,640.75
City Hall .....		110,000.00		350,000.00	.....	460,000.00
Mayor .....		.....		.....	428.00	428.00
Aldermen .....		.....		.....	327.00	327.00
Auditor .....		.....		.....	1,377.00	1,377.00
Treasurer .....		.....		.....	850.00	850.00
Tax Collector .....		.....		.....	3,200.00	3,200.00
City Clerk .....		.....		.....	1,978.50	1,978.50
City Hall .....		.....		.....	834.50	834.50
Assessors .....		.....		.....	20,368.35	20,368.35
Board of Registrars.....		.....		.....	1,246.00	1,246.00
Department of Buildings .....		.....		.....	4,042.07	4,042.07
Highway Department .....		.....		.....	110,941.20	110,941.20
Charities Department .....		.....		.....	661.00	661.00
Board of Adjustment .....		.....		.....	232.25	232.25
Janitors' Supplies .....		.....		.....	66.50	66.50
City Yard, Franklin—Granite Streets.....		29,500.00		93,000.00	.....	122,500.00
City Yard, Valley Street .....		11,350.00		57,000.00	.....	68,350.00
Old Battery Building, Manchester Street.....		10,000.00		2,000.00	.....	12,000.00
Old Court House, Franklin Street .....		28,000.00		27,000.00	340.50	55,340.50
Health Department .....		.....		.....	6,113.70	6,113.70
Water Department .....		.....		4,132,032.80	26,020.75	4,158,053.55
Police Station .....		65,000.00		19,250.00	21,313.00	105,563.00
City Weigher .....		.....		.....	314.00	314.00
Scaler of Weights and Measures.....		.....		.....	317.85	317.85
		\$695,450.00		\$4,898,882.80	\$514,635.50	\$6,168,968.30

CITY OF MANCHESTER  
SCHEDULE OF PROPERTY IN POSSESSION OF CITY  
DECEMBER 31, 1932

CITY OF MANCHESTER

21

CITY BRIDGES				
	Building	Land	Equipment	Total
Amoskeag Falls Bridge.....	.....	.....	.....	\$150,000.00
Cohas Brook Bridge.....	.....	.....	.....	7,000.00
Elm Street Bridge.....	.....	.....	.....	50,000.00
Goff's Falls Bridge, Brown Avenue.....	.....	.....	.....	3,500.00
Granite Street Bridge.....	.....	.....	.....	200,000.00
Granite Street Bridge end of Parker Street.....	.....	.....	.....	6,000.00
Kelley Street Bridge.....	.....	.....	.....	115,000.00
McGregor Bridge, West Bridge Street.....	.....	.....	.....	100,000.00
Print Works Bridge, Granite Street.....	.....	.....	.....	15,000.00
Proctor Avenue Bridge.....	.....	.....	.....	4,000.00
Queen City Bridge.....	.....	.....	.....	900,000.00
Second Street Bridge.....	.....	.....	.....	60,000.00
South Main Street Bridge.....	.....	.....	.....	40,000.00
	.....	.....	.....	\$1,650,500.00
CITY CEMETERIES				
	Building	Land	Supplies, Equipment	Total
Amoskeag Cemetery, Goffstown Road.....	.....	\$1,100.00	\$76.95	\$1,176.95
Brown Avenue Cemetery.....	.....	200.00	.....	200.00
Huse Cemetery, Mammoth Road.....	.....	870.00	.....	870.00
Huse Cemetery, Young-Sunnyside.....	.....	1,000.00	.....	1,000.00
Merrill Cemetery, Merrill Road.....	.....	200.00	.....	200.00
Pine Grove Cemetery, Brown Avenue.....	\$83,890.00	444,000.00	14,373.96	542,263.96
Piscataquog Cemetery, Milford-Bowman Streets.....	.....	7,500.00	52.35	7,552.35
Stowell Cemetery, Derry Road.....	.....	850.00	.....	850.00
Squoag Cemetery, Bowman Street.....	.....	7,975.00	.....	7,975.00
Valley Cemetery, Pine Street.....	20,000.00	230,000.00	602.50	250,602.50
	\$103,890.00	\$693,695.00	\$15,105.76	\$812,690.76

CITY OF MANCHESTER  
SCHEDULE OF PROPERTY IN POSSESSION OF CITY  
DECEMBER 31, 1932

CITY PARKS AND PLAYGROUNDS	Building	Land	Equipment	Total
Bath House, Derry Road .....	\$2,250.00	.....	.....	\$2,250.00
Bath House, Willow rear .....	1,075.00	.....	.....	1,075.00
Cemetery Brook Park, Pine to Lincoln Streets.....	.....	\$32,000.00	.....	32,000.00
Derryfield Park, Bridge Street.....	9,130.00	114,000.00	.....	123,130.00
Hanover Common, Hanover Street.....	.....	99,000.00	.....	99,000.00
Harriman Park, Hall-Central-Lake Avenue.....	.....	5,000.00	.....	5,000.00
Lafayette Park .....	.....	60,000.00	.....	60,000.00
Merrimack Common, Elm Street.....	.....	769,500.00	.....	769,500.00
Park Common, Lake Avenue .....	.....	78,900.00	.....	78,900.00
Parker Common, Maple Street.....	.....	11,400.00	.....	11,400.00
Prout Park, Young Street.....	2,400.00	22,300.00	.....	22,300.00
Rock Rimmon Park.....	10,000.00	17,150.00	.....	19,550.00
Simpson Park .....	615.00	18,000.00	.....	28,000.00
Stark Park .....	.....	60,000.00	.....	60,015.00
Sweeney Park, South Main Street.....	.....	20,900.00	.....	20,900.00
Tremont Common, Pine-Bridge Streets.....	.....	49,000.00	.....	49,000.00
Victory Park, Concord-Amherst Streets.....	.....	183,000.00	.....	183,000.00
West Side Park, Wheelock Street.....	.....	8,585.00	.....	8,585.00
City, Lake Avenue-Mammoth Road .....	.....	11,000.00	.....	11,000.00
Dorr's Pond City Pavilion.....	3,165.00	.....	.....	3,165.00
Manchester Athletic Field, Valley-Maple Streets.....	51,250.00	55,000.00	\$1,907.50	108,157.50
Public Comfort, Merrimack Common.....	15,000.00	.....	71.00	15,071.00
Soldiers' Monument, Concord Common .....	32,500.00	.....	.....	32,500.00
Soldiers' Monument, Hanover Common .....	4,500.00	.....	.....	4,500.00
Soldiers' Monument, Merrimack Common .....	25,000.00	.....	.....	25,000.00
Soldiers' Monument, Sweeney Park .....	4,000.00	.....	.....	4,000.00
Parks and Commons Supplies and Equipment on hand..	.....	.....	21,643.76	21,643.76
	\$160,885.00	\$1,614,735.00	\$23,622.26	\$1,799,242.26

CITY OF MANCHESTER  
SCHEDULE OF PROPERTY IN POSSESSION OF CITY  
DECEMBER 31, 1932

MISCELLANEOUS				
	Building	Land	Equipment	Total
Ward 2, Blodgett Street .....	\$3,500.00	\$4,500.00	.....	\$8,000.00
Ward 5, Lake Avenue .....	5,000.00	1,500.00	.....	6,500.00
Ward 11, Clinton Street.....	4,300.00	700.00	.....	5,000.00
Manchester Airport, Woodlawn Avenue.....	16,000.00	15,000.00	\$7,555.00	38,555.00
City Vacant Land.....	.....	2,881.00	.....	2,881.00
Property Deeded to City for Non-Payment of Taxes...	.....	38,147.00	.....	38,147.00
	\$28,800.00	\$62,728.00	\$7,555.00	\$99,083.00

SUMMARY				
	Buildings	Land	Books	Equipment and Supplies
Schools .....	\$3,217,145.00	\$291,525.00	\$91,822.53	\$147,043.02
Fire Stations .....	366,650.00	47,435.00	.....	327,775.00
Public Buildings .....	695,450.00	4,898,882.80	.....	574,635.50
City Bridges .....	\$1,650,500.00	.....	.....	.....
City Cemeteries .....	103,890.00	693,695.00	.....	15,105.76
City Parks and Playgrounds .....	160,885.00	1,614,735.00	.....	23,622.26
Miscellaneous .....	28,800.00	62,728.00	.....	7,555.00
	\$4,572,820.00	\$7,609,000.80	\$91,822.53	\$1,095,736.54
				\$15,019,879.87

NOTE — Land, Buildings and Bridges valuations furnished by Board of Assessors.  
Other valuations furnished by various departments.



REPORT OF  
FRANK J. THUNBERG  
and COMPANY

Accountants and Auditors  
Boston and Manchester



# CITY OF MANCHESTER

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*Honorable Board of Mayor and Aldermen,  
Manchester, New Hampshire.*

GENTLEMEN :

In accordance with our agreement, we have made an audit of the accounts of the City of Manchester for the year ended December 31, 1932.

We submit herewith our report on the audit, together with exhibits and supporting schedules as indexed on the preceding page.

#### BALANCE SHEET

The financial condition of the City of Manchester, as at the close of the year ended December 31, 1932 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items shown therein were verified with departmental records and other vouchers.

Our comments on these accounts are as follows :

*Cash on Hand and in Bank.....* \$142,480.67

The cash on hand in the office of the City Treasurer was verified by count at the close of business February 14, 1933. Cash on deposit at the Merchants National Bank was verified by a statement submitted by the depository as at the close of business February 14, 1933, which was reconciled to the cash on deposit as shown by the City Treasurer's cash book.

#### CASH PROOF

Cash verification of February 14, 1933 was reconciled with cash balance of December 31, 1932 as follows :

*Cash verified February 14, 1933*

Payroll Cash .....	\$605.13
General Cash .....	591.91
On Deposit Merchants National Bank.....	387,601.15

*Total Cash on Hand and in Bank February 14, 1933.....* \$388,798.19

*Reconciliation with December 31, 1932*

<i>Add—Disbursements January 1, to February 14, 1933.....</i>	287,694.18
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<i>Total .....</i>	\$676,492.37
<i>Deduct—Receipts January 1, to February 14, 1933.....</i>	534,011.70

<i>Balance December 31, 1932.....</i>	<u>\$142,480.67</u>
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To be applied as follows:

Revenue Cash .....	\$140,025.12
Non-Revenue Cash .....	2,455.55

<i>Total as above</i> .....	<u>\$142,480.67</u>
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<i>Taxes Receivable</i> .....	\$489,114.68
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The Tax Ledger for the years 1930 to 1932, inclusive, were examined and the unpaid balances were listed and the totals were found to be in agreement with the controlling accounts kept by the City Auditor. Further details of these accounts are presented in Exhibit F.

<i>Tax Titles</i> .....	\$67,365.70
<i>Tax Deeds</i> .....	\$20,185.82

Properties held under the above captions were acquired by the city for non-payment of taxes. These accounts were listed and totaled and the difference between the controlling accounts kept by the City Auditor and the totals of the accounts as listed were as follows:

	<i>Tax Titles</i>	<i>Tax Deeds</i>
Auditor's Control Account .....	\$67,365.70	\$20,185.82
Total Listing .....	67,307.51	20,347.38
<i>Differences</i> .....	<u>\$58.19</u>	<u>\$161.56</u>
	(Short)	(Over)

Increases in the properties held for non-payment of taxes as at December 31, 1932 compared with December 31, 1931 are shown below:

	<i>Tax Titles</i>	<i>Tax Deeds</i>
December 31, 1932.....	\$67,365.70	\$20,185.82
December 31, 1931.....	48,638.10	17,215.53
<i>Increases</i> .....	<u>\$18,727.60</u>	<u>\$2,970.29</u>

We found that the ledgers in which these accounts are recorded were inadequately ruled to record the entries and keep an accurate balance of each individual account.

We, therefore, recommend that these ledger sheets be discontinued and new sheets be provided to care for charges, credits and balances. We also recommend that monthly or quarterly abstracts of these accounts be drawn in order to keep them in agreement with the Auditor's controlling accounts.

<i>Departmental Accounts Receivable</i> .....	\$15,385.09
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The above amount represents the balances due on account of Departmental Accounts Receivable, the details of which are shown in the Balance Sheet.

Bills rendered during the year were checked to the City Auditor's records, credits and abatements were checked to the departmental accounts receivable and the Auditor's records. Collections, as recorded, were found to have been paid to the City Treasurer. Most of these accounts are of long standing and practically all are in the hands of the City Solicitor for collection.

The above amount shows a decrease compared with the close of last year of \$1,133.96.

*Temporary Revenue Loans* ..... \$500,000.00

This amount represents the balance due on loans made in anticipation of Taxes of 1932.

*Appropriation Balances* ..... \$108,932.00

Departments having appropriation balances are shown on the Balance Sheet. The above amount shows an increase over last year of \$70,109.70.

Further details may be had by reference to the Budget Accounts shown in Exhibit B.

*Revenue of 1932*..... \$86,931.92

Details of this account are shown in detail in Exhibit A — Schedule 5. This amount shows a decrease of \$96,611.71 for the year.

*Revenue of 1933 (Automobile Permits)*..... \$33,748.35

This account represents cash received in 1932 on account of Automobile Permits for the year 1933, and was transferred to Automobile Permits account at the commencement of the year 1933.

*Water Revenue* ..... \$2,950.87

This amount represents the balance of uncollected Accounts Receivable in the Water Department, and is reserved for appropriation when collected.

*Tailings* ..... \$2,764.14

The above amount represents uncalled for wages and miscellaneous items remaining unclaimed in the office of the City Treasurer.

This amount increased during the year \$266.38.

NON-REVENUE ACCOUNTS

Non-Revenue Accounts shown in the Balance Sheet presented in Exhibit A — Part II represent the financial accounts for permanent improvements, betterments and outlays and are financed by bond issues authorized by the Board of Mayor and Aldermen and approved by the Finance Commission.

The cash receipts from the sale of bonds must be used for the purpose for which the loans are authorized and the accounts relating to Non-Revenue transactions are, therefore, kept separate from Revenue accounts.

*Cash on Hand and in Banks*..... \$2,455.55

Non-Revenue cash is carried in the same account as Revenue cash and all disbursements are made from one bank account.

For details of this amount we refer you to the reconciliation of the Treasurer's cash account shown, Pages one and two.

*Loans Authorized* ..... \$8,994.22

This account represents the balance of a loan made from the state in the amount of \$59,709.62, appropriated for Unemployment Relief Construction.

A payment by the state was received on January 14, 1933 in the amount of \$1,078.22 reimbursing the city for a balance due for expenditures made by the city on this account in 1932, thus reducing this amount to the unexpended balance of \$7,916.00 as shown under appropriation balances.

*Appropriation Balances* ..... \$11,449.77

The appropriation balances shown above are listed in detail in the Non-Revenue Account on the Balance Sheet and represent unexpended balances carried over to 1933. This amount shows a decrease for the year of \$43,510.57.

*Bonded Debt* ..... \$4,281,000.00

The Municipal Indebtedness of the city was reduced by \$398,000.00 during the year 1932 as follows:

Loans Paid during the year ..... \$498,000.00

Loans Issued during the year..... 100,000.00

*Decrease* ..... \$398,000.00

Details regarding the outstanding bonds are shown in Exhibit A — Schedule II.

#### TRUST FUNDS

*Cemetery Trust Funds*..... \$620,951.06

Cemetery Trust Funds held by the Treasurer of the Cemetery Funds, consisting of securities and cash on deposit in Savings Banks, were presented for our inspection and verification and were found to be in agreement with the controlling account carried in the City Auditor's general ledger. Cash Funds on deposit in Savings Banks were further verified with the depositories. These funds increased during the year by \$19,886.53. Further details of Cemetery Trust Funds are shown in Exhibit A — Schedule VII.

*Library Trust Funds*..... \$57,305.78

Library Trust Funds in the custody of the Librarian and City Treasurer, consisting of cash on deposit in Savings Banks, were examined and verified with the depositories.

The amounts certified to by the various depositaries were found to be in agreement with the records of the custodians and the City Auditor's general ledger.

Library Trust Funds increased \$297.88 during the year. Exhibit A — Schedule VIIa shows the details of the Library Trust Funds.

#### *Cash Receipts and Disbursements*

Cash Receipts and Disbursements as shown in Exhibits D and E were checked in detail from the Cash Receipts and Disbursements records of the City Auditor to the card records and the totals to the City Treasurer's Cash Book.

#### *Statement of Budget Accounts*

The appropriation ledger containing Departmental Budget Accounts was checked in detail.

Cash Receipts credited to the appropriations were checked and verified. Departmental and Municipal transfers and appropriation balances were also verified.

Resolutions of the Board of Mayor and Aldermen recorded by the City Clerk were examined.

Appropriations, as shown in Exhibit B, were found to be in agreement with the resolutions voted by the Board of Mayor and Aldermen.

#### *Estimated Revenue*

Estimated Revenue is the term applied to all revenue of the city except taxes, water bills and money raised by the sale of bonds.

The figures shown in Exhibit C are the actual revenues of 1932, with the exceptions noted above.

#### *Departmental Accounts Receivable*

Departmental Accounts Receivable were examined and found to be in agreement with their respective controls in the general ledger kept by the City Auditor. Cash Receipts of the various departments were listed and added and found to have been paid to the City Treasurer and duly recorded on the books of the City Auditor.

Further details regarding the various departmental accounts may be had by reference to the Departmental Statements shown in Exhibits G to R, inclusive.

#### CONCLUSION

We wish to express our thanks to the City Officials and other employees of the City of Manchester, who, by their co-operation, rendered valuable assistance to the members of our staff during the progress of the audit.

Respectfully submitted,

FRANK J. THUNBERG & COMPANY,

by

FRANK J. THUNBERG,

Public Accountant

## CITY OF MANCHESTER

## EXHIBIT A

BALANCE SHEET, DECEMBER 31, 1932

## PART I — REVENUE ACCOUNTS

ASSETS		LIABILITIES	
Cash in Bank and Office.....	\$140,025.12	Current Debt	
City Clerk's Cash Fund.....	100.00	Temporary Revenue Loan.....	\$500,000.00
Tax Collectors' Cash Fund.....	200.00	Appropriation Balances	
		Carpenter Memorial Library....	\$213.17
		Charities Department .....	45,000.00
		Fire Insurance on Public Buildings .....	7,000.00
		Water Department .....	56,718.83
<i>Total Cash in Bank and Office.....</i>	<i>\$140,325.12</i>	<i>Total Appropriation Balances.....</i>	<i>108,932.00</i>
<i>Taxes Receivable</i>		Revenue of 1932 .....	86,931.92
Taxes of 1930.....	\$409.00	Revenue of 1933 (Automobile Permits).....	33,748.35
Taxes of 1931.....	4,161.21	Water Revenue (Reserved for Appropriation when collected) .....	2,950.87
Taxes of 1932.....	484,544.47	Tailings Account .....	2,764.14
<i>Total Taxes Receivable.....</i>	<i>489,114.68</i>		
Tax Titles .....	67,365.70		
Tax Deeds .....	20,185.82		
<i>Departmental Accounts Receivable</i>			
Health Department .....	\$741.86		
Highway Department .....	11,020.31		
School Department .....	3,122.92		
Pine Grove Cemetery .....	413.00		
Valley Cemetery .....	51.00		
Piscataquog Cemetery .....	36.00		
<i>Total Departmental Accounts Receivable</i>	<i>15,385.09</i>		
Water .....	2,950.87		
<i>TOTAL ASSETS .....</i>	<i>\$735,327.28</i>	<i>TOTAL LIABILITIES .....</i>	<i>\$735,327.28</i>

## CITY OF MANCHESTER

## EXHIBIT A

## BALANCE SHEET, DECEMBER 31, 1932

## PART II — NON-REVENUE ACCOUNTS — GENERAL

ASSETS		LIABILITIES	
Cash on Hand and in Bank.....	\$2,455.55	<i>Appropriation Balances</i>	
Loans Authorized .....	8,994.22	New Highways .....	\$1,130.41
		New Sewers Emergency .....	1,397.27
		Highways — New Sidewalks ..	1,006.09
		Unemployment Relief Con- struction .....	7,916.00
		<i>Total Appropriation Balances.....</i>	<u>\$11,449.77</u>
<i>TOTAL ASSETS .....</i>	<u>\$11,449.77</u>	<i>TOTAL LIABILITIES .....</i>	<u>\$11,449.77</u>

## CITY OF MANCHESTER

## EXHIBIT A

BALANCE SHEET, DECEMBER 31, 1932

## PART III — INDEBTEDNESS

ASSETS		LIABILITIES	
Net Bonded Debt — Balancing Account.....	\$4,281,000.00	Bonded Debt — Serial	
		Fire Loans .....	\$92,280.00
		Health Loans .....	2,574.00
		Sewer Loans .....	1,041,103.00
		Highway Loans .....	1,090,393.00
		Bridge Loans .....	508,116.00
		School Loans .....	1,338,410.00
		Water Loans .....	94,000.00
		Recreation Loans .....	27,624.00
		War Memorial Loans .....	26,500.00
			4,281,000.00
<b>TOTAL ASSETS</b> .....	<b>\$4,281,000.00</b>	<b>TOTAL LIABILITIES</b> .....	<b>\$4,281,000.00</b>

## CITY OF MANCHESTER

## EXHIBIT A

BALANCE SHEET, DECEMBER 31, 1932

## PART IV — TRUST FUNDS

ASSETS		LIABILITIES	
<i>Cemetery Trust Funds</i>		<i>Cemetery Trust Funds</i>	
Cash on Deposit.....	\$205,451.06	Pine Grove Perpetual Care.....	\$497,558.78
Securities .....	415,500.00	Valley Perpetual Care.....	78,631.20
		Piscataquog Perpetual Care....	13,568.84
		Merrill Yard Perpetual Care....	4,936.02
		Amoskeag Perpetual Care .....	1,106.58
		Stowell Perpetual Care.....	535.05
		Pine Grove Specials (Exhibit A	
		—Schedule 7) .....	18,608.99
		Valley Specials (Exhibit A—	
		Schedule 7) .....	5,212.72
		Merrill Yard Specials (Exhibit	
		A — Schedule 7) .....	203.89
		Gale Fund Income Account....	588.99
		<i>Total Cemetery Trust Funds.....</i>	<i>\$620,951.06</i>
<i>Library Trust Funds</i>		<i>Library Trust Funds</i>	
Cash on Deposit.....	500.00	Dean Fund .....	\$14,042.62
		Mary A. Elliott Fund.....	5,888.83
		Eliza A. Eaton Fund .....	4,471.31
		Emily A. Smith Fund.....	5,752.25
		Michael Prout Fund .....	7,992.81
		Moody Currier Fund.....	5,000.00

Edwin Jones Fund.....	5,037.35
John Hosley Fund .....	5,000.00
John Hosley Fund — Income Account .....	2,211.61
James Liddell Arnott Fund....	1,018.63
Income Account — General....	890.37

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 57,305.78

*Total Library Trust Funds.....*
*Other Funds*

Rock Rimmon Park Improve- ment Fund .....	\$17,922.95
Fire Damage Replacement Fund	38,553.35
C. H. Bartlett Legacy Income Account .....	10,542.56
Nathan P. Hunt Children's En- tertainment Fund .....	5,083.33
Nathan P. Hunt School Prize and Book Fund .....	3,050.00
Herrick Fund .....	500.00

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*Total Other Funds.....* 75,652.19

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*TOTAL FUNDS .....* \$753,909.03

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*TOTAL FUNDS .....* \$753,909.03

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE I  
STATEMENT OF TEMPORARY LOANS  
FOR THE YEAR ENDED DECEMBER 31, 1932

<i>Date Issued</i> 1932	<i>Payable At</i>	<i>Date Due</i>	<i>Interest Rate</i>	<i>Amount</i>
Jan. 27	Amoskeag National Bank .....	Apr. 26, 1932	6.00%	\$40,000.00
Jan. 27	Manchester National Bank .....	Apr. 26, 1932	6.00%	30,000.00
Jan. 27	Merchants National Bank .....	Apr. 26, 1932	6.00%	20,000.00
Jan. 27	Hillsboro County Savings Bank.....	Apr. 26, 1932	6.00%	10,000.00
Feb. 2	National Shawmut, Boston, Mass.....	Nov. 30, 1932	6.00%	500,000.00
Apr. 29	National Shawmut, Boston, Mass.....	Dec. 15, 1932	5.00%	200,000.00
May 20	Amoskeag National Bank .....	Aug. 18, 1932	6.00%	20,000.00
May 20	Manchester National Bank.....	Aug. 18, 1932	6.00%	15,000.00
May 20	Merchants National Bank .....	Aug. 18, 1932	6.00%	15,000.00
June 6	First National, Boston, Mass.....	Sept. 30, 1932	4.50%	150,000.00
Sept. 16	First National, Boston, Mass.....	Apr. 12, 1933	3.97%	400,000.00
Nov. 2	Chase National, Boston, Mass.....	Mar. 8, 1933	3.49%	100,000.00
<i>TOTAL TEMPORARY LOANS ISSUED DURING THE YEAR.....</i>				<u>\$1,500,000.00</u>

SUMMARY

Balance Outstanding January 1, 1932.....	\$300,000.00
Total Loans Issued During the Year.....	1,500,000.00
<i>Total</i> .....	<u>\$1,800,000.00</u>
<i>Deduct</i> — Loans Paid During the Year .....	1,300,000.00
<i>BALANCE OUTSTANDING DECEMBER 31, 1932</i> .....	<u>\$500,000.00</u>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE II  
DETAILS OF MUNICIPAL INDEBTEDNESS  
DECEMBER 31, 1932

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
July 1, 1913	Kelley Street Bridge.....	July 1, 1933	4%	\$100,000.00	\$5,000.00
Oct. 1, 1913	Highways — Sewers.....	Oct. 1, 1933	4%	100,000.00	5,000.00
July 1, 1914	Highways — Sewers.....	July 1, 1934	4%	100,000.00	10,000.00
Mar. 1, 1915	Postoffice Plant—Highways—Sewers.....	Mar. 1, 1935	4%	150,000.00	30,000.00
Aug. 1, 1916	Highways — Sewers.....	Aug. 1, 1936	4%	100,000.00	20,000.00
Aug. 1, 1917	Bakersville School.....	Aug. 1, 1936	4%	100,000.00	20,000.00
Mar. 1, 1917	Highways — Sewers — Fire — Health.....	Mar. 1, 1937	4%	200,000.00	50,000.00
Mar. 1, 1919	Highways — Sewers.....	Mar. 1, 1939	4%	300,000.00	35,000.00
Aug. 1, 1920	New Schools and Equipment.....	Aug. 1, 1940	5%	350,000.00	140,000.00
Jan. 1, 1921	New Schools and Equipment.....	Jan. 1, 1941	5%	300,000.00	135,000.00
Apr. 1, 1921	Weston School and Equipment.....	Apr. 1, 1941	5%	63,000.00	27,000.00
May 1, 1921	New Schools and Equipment.....	May 1, 1936	5%	300,000.00	35,000.00
June 1, 1921	Amoskeag Bridge.....	June 1, 1941	5%	145,000.00	36,000.00
July 1, 1921	New Sewers.....	July 1, 1941	5%	50,000.00	18,000.00
Oct. 1, 1921	New Schools and Equipment.....	Oct. 1, 1941	5%	300,000.00	135,000.00
Oct. 1, 1921	Kelley Street Sewer.....	Oct. 1, 1941	4%	20,000.00	45,000.00
Jan. 1, 1922	Repairs to Spring Street School.....	Jan. 1, 1942	4½%	600,000.00	10,000.00
Mar. 1, 1922	New Schools and Equipment.....	Mar. 1, 1942	4%	300,000.00	300,000.00
July 1, 1922	New Sewers.....	July 1, 1942	4%	300,000.00	150,000.00
Sept. 1, 1922	New Schools.....	Sept. 1, 1942	4%	60,000.00	150,000.00
Oct. 1, 1922	Motor Fire Apparatus.....	Oct. 1, 1942	4%	300,000.00	30,000.00
Dec. 1, 1922	New Schools.....	Dec. 1, 1942	4%	100,000.00	150,000.00
Feb. 1, 1923	New Sewers.....	Feb. 1, 1943	4%	100,000.00	55,000.00
Apr. 1, 1923	Queen City Bridge.....	Apr. 1, 1943	4%	900,000.00	495,000.00
May 1, 1923	New Sewers.....	May 1, 1943	4%	50,000.00	27,500.00
July 1, 1923	New Sewers.....	July 1, 1943	4%	40,000.00	32,000.00
Oct. 1, 1923	Motor Fire Apparatus and Fire Alarm.....	Oct. 1, 1943	4%	60,000.00	55,000.00
Dec. 1, 1923	New Schools.....	Dec. 1, 1943	4%	100,000.00	20,000.00
Aug. 1, 1924	New Highways.....	Aug. 1, 1934	4%	30,000.00	14,000.00
Dec. 1, 1924	Youngsville School and Equipment.....	Dec. 1, 1944	4%	35,000.00	19,000.00
June 1, 1925	New Highways.....	June 1, 1935	4%	100,000.00	30,000.00
June 1, 1925	New Sewers.....	June 1, 1945	4%	200,000.00	130,000.00

EXHIBIT A — SCHEDULE II — *Concluded*

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
Aug. 1, 1925	Hallsville School Addition.....	Aug. 1, 1933	4%	16,000.00	2,000.00
Sept. 1, 1925	Enlarging and Improving Water Works.....	Sept. 1, 1945	4%	150,000.00	94,000.00
June 1, 1926	New Highways.....	June 1, 1936	4%	100,000.00	40,000.00
June 1, 1926	New Sewers.....	June 1, 1946	4%	100,000.00	70,000.00
Oct. 1, 1926	Cemetery Brook Culvert.....	Oct. 1, 1936	4%	20,000.00	8,000.00
May 1, 1927	New Highways.....	May 1, 1942	4%	100,000.00	65,000.00
June 1, 1927	New Sewers.....	June 1, 1947	4%	50,000.00	35,000.00
Aug. 1, 1927	New Highways.....	Aug. 1, 1947	4%	100,000.00	65,000.00
Aug. 1, 1927	New Sewers.....	Aug. 1, 1947	4%	95,000.00	15,000.00
Feb. 1, 1928	Reconstruction Kelley's Falls Bridge.....	Feb. 1, 1938	4%	30,000.00	18,000.00
May 1, 1928	Cemetery Brook Culvert and New Sewers.....	May 1, 1948	4%	55,000.00	43,000.00
July 1, 1928	Lake Road Construction.....	July 1, 1948	4%	150,000.00	118,000.00
July 1, 1928	Permanent Streets and New Sewers.....	July 1, 1938	4%	50,000.00	30,000.00
July 1, 1928	Macadamizing Existing Highways.....	July 1, 1938	4%	24,000.00	16,000.00
July 1, 1928	School Buildings and Equipment.....	July 1, 1948	4%	34,500.00	26,500.00
July 1, 1928	World War Memorial.....	July 1, 1949	4%	175,000.00	148,000.00
July 1, 1929	Streets and Sewers.....	July 1, 1934	4½%	100,000.00	40,000.00
Sept. 1, 1929	Macadamizing Highways.....	Sept. 1, 1949	4½%	23,000.00	17,000.00
Sept. 1, 1929	Motor Driven Fire Apparatus.....	Sept. 1, 1949	4½%	50,000.00	41,000.00
Sept. 1, 1929	New Sewers.....	Sept. 1, 1950	4%	425,000.00	375,000.00
Sept. 1, 1930	Permanent Improvements.....	Sept. 1, 1951	4%	300,000.00	285,000.00
Oct. 1, 1931	Permanent Improvements.....	Oct. 1, 1951	4%	100,000.00	100,000.00
Apr. 1, 1932	Permanent Improvements.....	Apr. 1, 1952	4½%		
	TOTAL.....			<u>\$8,380,500.00</u>	<u>\$4,281,000.00</u>

## SUMMARY

Total Municipal Debt—January 1, 1932 .....	\$4,679,000.00
Add—Loans Issued During the Year .....	100,000.00
<b>Total</b> .....	<u>4,779,000.00</u>
Deduct—Loans Paid during the Year .....	498,000.00
<b>TOTAL MUNICIPAL DEBT—DECEMBER, 31, 1932</b> .....	<u><u>\$4,281,000.00</u></u>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE III  
*STATEMENT OF LOANS AUTHORIZED*  
DURING THE YEAR ENDED DECEMBER 31, 1932

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Amount Authorized	Rate Sold at	Cash Received
April 1, 1932	Permanent Improvements	April 1, 1952	4%	\$100,000.00	Sold at Par 4½%	\$100,000.00

## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE IV

## STATEMENT OF REVENUE OF PRIOR YEARS

## REVENUE OF 1931 AND PRIOR YEARS

Balance January 1, 1932 .....	\$183,543.63
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*Additions*

Adjustments .....	\$66.02
Refunds .....	21.00
Voluntary Taxes .....	678.00
<i>Total Additions</i> .....	765.02
<i>Total Additions and Balance</i> .....	\$184,308.65

*Deductions*

Abatement of Taxes .....	\$25,081.63
School Rentals .....	550.00
Highway Department Accounts Receivable	
Abated .....	205.10
Transferred to Cemeteries Department .....	53.00
Transferred to Highway Department .....	2,305.03
Tax Collector's Department Adjustment .....	60.00
Recording Fees — Tax Deeds .....	208.75
<i>Total Deductions</i> .....	28,463.51

<i>BALANCE TRANSFERRED TO REVENUE OF 1932</i> <i>AND PRIOR YEARS (Exhibit A — Schedule V) ....</i>	\$155,845.14
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## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE V

## STATEMENT OF REVENUE OF 1932

Property Tax Warrant.....	\$2,766,054.36	
Poll Tax Warrant .....	81,246.00	
Additional Tax Warrants Issued .....	868.55	
Amount to be raised from Estimated Revenue...	500,000.00	
Voluntary Taxes .....	1,532.00	
Unexpended Balances from Revenue.....	21,962.08	
Appropriations		
Transferred from Revenue of Prior Years		
(Exhibit A — Schedule IV) .....	155,845.14	
Total .....		\$3,527,508.13
<i>Deductions</i>		
Appropriations and Other Charges .....	\$2,654,917.81	
Additional Appropriations		
Charity Department .....	\$62,000.00	
Health Department .....	2,000.00	
Highway Department—Sewers..	6,000.00	
Highway Department—Sidewalks	1,000.00	
Municipal Golf Course.....	4,500.00	
Police Department — Heating		
Apparatus .....	1,500.00	
Recreation and Aviation Depart-		
ment .....	1,600.00	
School Department .....	299.00	
Emergency Relief Gardens .....	1,000.00	
Total Additional Appropriations.....		79,899.00
<i>Other Charges</i>		
Appropriation Overdrafts .....	\$18,059.34	
Discount on Taxes.....	34,011.86	
County Tax .....	288,753.00	
School Per Capita Tax.....	22,470.00	
State Tax .....	250,390.00	
1932 Tax Abatements .....	36,260.99	
Amounts Transferred to Estimated		
Revenue .....	55,814.21	
Total Other Charges.....		705,759.40
Total Deductions .....		3,440,576.21
BALANCE FOR EXHIBIT A—DECEMBER 31, 1932		<u><u>\$86,931.92</u></u>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VI  
CEMETERY TRUST FUNDS  
INCOME ACCOUNT — FOR THE YEAR ENDED DECEMBER 31, 1932

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balance — January 1, 1932.....	\$44,069.64	\$15,031.32	\$4,203.68	\$1,385.28	\$85.83	\$4,694.64	\$26.77
<i>Add</i>							
Interest on Bonds .....	13,902.92	2,795.00	.....	75.00	.....	.....	.....
Interest from Savings Banks .....	7,178.09	670.17	597.09	175.61	40.75	1,006.61	24.28
Interest on Lots Sold .....	46.59	.....	.....	.....	.....	.....	.....
Premium on Bonds .....	506.25	.....	.....	.....	.....	.....	.....
<i>TOTAL</i> .....	<u>\$65,703.49</u>	<u>\$18,496.49</u>	<u>\$4,800.77</u>	<u>\$1,635.89</u>	<u>\$126.58</u>	<u>\$5,701.25</u>	<u>\$51.05</u>
<i>Expenditures</i>							
Perpetual Care .....	\$10,880.00	\$1,562.00	\$236.00	\$109.00	\$27.00	.....	\$16.00
Semi-Perpetual Care .....	1,058.30	.....	.....	.....	.....	.....	.....
Single Graves .....	505.69	.....	.....	.....	.....	.....	.....
Special Care .....	64.00	16.00	.....	.....	.....	\$480.65	.....
Materials and Supplies.....	1,079.95	.....	.....	.....	.....	.....	.....
Safety Deposit Box Rent.....	15.00	10.00	.....	.....	.....	.....	.....
Salary of Treasurer.....	500.00	.....	.....	.....	.....	.....	.....
Filling Vases .....	.....	45.00	.....	.....	.....	.....	.....
Care of Eastman Lot .....	.....	.....	10.00	.....	.....	.....	.....
Care of Stark Lot .....	.....	.....	.....	.....	.....	60.00	.....
Accrued Int. on Bonds Purchased.	1,087.50	.....	.....	.....	.....	.....	.....
<i>Total</i> .....	<u>15,190.44</u>	<u>1,633.00</u>	<u>\$246.00</u>	<u>\$109.00</u>	<u>\$27.00</u>	<u>\$540.65</u>	<u>\$16.00</u>
<i>BALANCE — DEC. 31, 1932..</i>	<u>\$50,513.05</u>	<u>\$16,863.49</u>	<u>\$4,554.77</u>	<u>\$1,526.89</u>	<u>\$99.58</u>	<u>\$5,160.60</u>	<u>\$35.05</u>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1932  
PINE GROVE CEMETERY

*Securities*

Par Value	Description	Rate	Maturity	Serial Numbers	Book Value
30M	Manchester, City of—Fire Department Bonds	4 %	Oct. 1, 1933/42	No. 31-60 Inclusive	\$30,000.00
38M	Manchester, City of—Highway Bonds	4 %	May 1, 1933/48	No. 13-50 Inclusive	38,000.00
19M	Manchester, City of—School Bonds	4 %	Dec. 1, 1933/44	No. 17-35 Inclusive	19,000.00
10M	Manchester, City of—School Bonds	5 %	Apr. 1, 1938/42	No. 54-63 Inclusive	10,000.00
2M	Manchester, City of—School Bonds	4 %	Aug. 1, 1933	No. 15-16 Inclusive	2,000.00
50M	Manchester, City of—School Bonds	4 %	Sept. 1, 1933/37	No. 151-166-214 Inclusive	50,000.00
1M	Manchester, City of—School Bonds	5 %	Apr. 1, 1933	No. 37	1,000.00
10M	Manchester, City of—Sewer Bonds	4 %	Feb. 1, 1936/37	No. 61-70 Inclusive	10,000.00
41M	Manchester, City of—Sewer Bonds	4½ %	Sept. 1, 1933/49	No. 10-50 Inclusive	41,000.00
54M	Manchester, City of—Water Bonds	4 %	Sept. 1, 1933/41	No. 62-84, 70-72, 78-125 Incl.	54,000.00
100M	Manchester, City of—Permanent Imp't Bonds	4½ %	Apr. 1, 1933/52	No. 1-100 Inclusive	100,000.00
TOTAL SECURITIES .....					\$355,000.00

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1932

PINE GROVE CEMETERY

*Continued*

*Cash on Deposit*

Depository Bank	Book Number	Amount
Amoskeag Savings Bank .....	151323	\$14,178.62
Hillsborough County Savings Bank .....	16073	13,786.75
Hillsborough County Savings Bank .....	20250	12,728.71
Manchester Savings Bank .....	50420	35,574.27
Mechanics Savings Bank .....	3413	7,830.02
Mechanics Savings Bank .....	4522	10,716.92
Mechanics Savings Bank .....	4407	11,002.39
Merchants National Bank .....	271	33,900.39
Merrimack River Savings Bank .....	57755	2,840.71
TOTAL CASH ON DEPOSIT .....		142,558.78
TOTAL PINE GROVE CEMETERY FUND .....		\$497,558.78

## VALLEY CEMETERY

*Securities*

Par Value	Description	Rate	Maturity	Serial Numbers	Book Value
15M	Manchester, City of—School Bonds	5 %	Apr. 1, 1933/38	No. 38—52 Inclusive	\$15,000.00
17M	Manchester, City of—Fire Apparatus Bonds	4½ %	Sept. 1, 1933/49	No. 7—23 Inclusive	17,000.00
1M	Manchester, City of—Amoskeag Bridge Bonds	5 %	June 1, 1935	No. 135	1,000.00
26½ M	Manchester, City of—War Memorial Bonds	4 %	July 1, 1933/48	No. 9—40 Inclusive	26,500.00
TOTAL SECURITIES					\$59,500.00

*Cash on Deposit*

Depository Bank	Book Number	Amount
Amoskeag Savings Bank.....	68808	\$2,798.90
Hillsborough County Savings Bank.....	16072	6,735.56
Manchester Savings Bank.....	154498	5,613.59
Mechanics Savings Bank.....	5569	3,983.15
TOTAL CASH ON DEPOSIT.....		19,131.20
TOTAL VALLEY CEMETERY FUND .....		\$78,631.20

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1932  
*Continued*

MERRILL CEMETERY

*Securities*

Par Value	Description	Rate	Maturity	Serial Numbers	Book Value
1M	Manchester, City of — School Bonds.....	5%	Apr. 1, 1938	No. 53	\$1,000.00
	<i>Cash on Deposit</i>				
	Depository Bank				
	Amoskeag Savings Bank.....			.....	3,936.02
	TOTAL MERRILL CEMETERY FUND.....				<u>\$4,936.02</u>

## PISCATAQUOG CEMETERY

<i>Cash on Deposit</i>		Amount*
Depository Bank	Book Number	
Amoskeag Savings Bank .....	126851.....	\$2,077.52
Amoskeag Savings Bank .....	126852.....	74.02
Amoskeag Savings Bank .....	126853.....	1,345.50
Amoskeag Savings Bank .....	126854.....	10,071.80
<i>TOTAL PISCATAQUOG CEMETERY</i> .....		<u>\$13,568.84</u>

## AMOSKEAG CEMETERY

<i>Cash on Deposit</i>		Amount
Depository Bank	Book Number	
Amoskeag Savings Bank .....	151322.....	\$1,106.58

## STOWELL CEMETERY

<i>Cash on Deposit</i>		Amount
Depository Bank	Book Number	
Manchester Savings Bank .....	145818.....	\$535.05

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1932 — *Continued*  
SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Edith F. Stark .....	Amoskeag .....	122381	\$1,612.38
Mrs. Charles D. Welch....	Amoskeag .....	154127	224.01
George F. Sargent.....	Amoskeag .....	152887	434.16
Emily Theuner .....	Amoskeag .....	157155	53.73
Charles W. Powell .....	Amoskeag .....	160833	111.16
Maria F. Laport.....	Amoskeag .....	161396	110.13
Hattie C. Curtis .....	Amoskeag .....	164246	106.06
Frank W. Avery .....	Amoskeag .....	168482	104.44
Clara E. Colby .....	Amoskeag .....	172472	103.86
Leland and Waldron.....	Amoskeag .....	174597	205.97
L. V. Heath.....	Amoskeag .....	183244	155.96
John Rustler .....	Amoskeag .....	190698	100.27
Medora W. Elliott.....	Amoskeag .....	188141	507.09
Ralph I. Bean .....	Amoskeag .....	193305	200.67
Oliver Gould .....	Manchester .....	94650	500.00
May F. Nichols.....	Manchester .....	113370	753.98
Barton and Hill .....	Manchester .....	115154	1,938.19
Lucy E. Hodge.....	Manchester .....	115190	277.00
Eleanor J. Annis.....	Manchester .....	134034	111.29
Robert Laing .....	Manchester .....	137449	242.01
Nathaniel Clark .....	Manchester .....	143971	171.52
James H. Mendell .....	Manchester .....	147048	235.92
Clark and Prescott .....	Manchester .....	148483	163.84
George N. Baker .....	Manchester .....	152110	102.94
George W. Weeks.....	Manchester .....	153173	201.21
Anna C. Reischer.....	Manchester .....	153969	207.79
Clara E. Whittemore .....	Manchester .....	156405	524.49
Horace P. Simpson .....	Manchester .....	159383	151.32
Benjamin F. Greer .....	Manchester .....	159813	102.39
Gray and Greer.....	Manchester .....	159812	102.39
Stratton and Rollins.....	Manchester .....	162820	125.42
Emily E. Killey.....	Mechanics .....	7815	2,623.39
Elizabeth Alexander .....	Mechanics .....	13382	115.63
Silas C. Stetson .....	Mechanics .....	13511	180.46
Orra V. Chace .....	Mechanics .....	13606	515.54
Frank W. Randall .....	Mechanics .....	13707	114.53
Rachel B. Reid .....	Mechanics .....	13831	594.67
Frank Murray .....	Mechanics .....	14204	111.80

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
*STATEMENT OF CEMETERY TRUST FUNDS*  
IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1932 — *Continued*  
SPECIAL CEMETERY TRUST FUNDS  
PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Tillie F. Robinson .....	Mechanics .....	14232	107.26
John C. Peterson .....	Mechanics .....	14390	107.95
Emma M. Blakeley .....	Mechanics .....	14627	104.63
Charles E. Chapman.....	Mechanics .....	14932	162.47
Bertha Morton .....	Mechanics .....	15025	160.33
James C. Stockdale .....	Mechanics .....	15032	104.27
Mary I. Dixon .....	Mechanics .....	15548	50.61
Frank W. Dunsmoor.....	Mechanics .....	16021	208.57
Clarence M. Woodbury ....	Hillsborough County ....	20357	123.88
James R. Straw .....	Hillsborough County ....	20719	222.20
Ellen Washburn .....	Hillsborough County ....	22138	100.21
Myra C. Corey .....	Hillsborough County ....	22278	114.98
Nathan P. Hunt.....	Hillsborough County ....	26962	209.24
S. P. Cannon.....	Merrimack River .....	77886	119.24
S. P. Cannon.....	Amoskeag .....	185388	126.56
William P. Ingham.....	Merrimack River .....	77516	398.69
William P. Ingham.....	Mechanics .....	15589	428.49
Charles H. Robie.....	Merrimack River .....	80024	82.19
Charles H. Robie.....	Amoskeag .....	185389	87.23
Flora A. Cleworth.....	Merrimack River .....	78273	85.28
Flora A. Cleworth.....	Mechanics .....	15585	91.60
Rogler and Grimmmler.....	Merrimack River .....	81685	82.19
Rogler and Grimmmler.....	Amoskeag .....	185390	87.25
George E. Rogers.....	Merrimack River .....	82544	82.90
George E. Rogers.....	Amoskeag .....	185391	87.98
Cora A. Gile .....	Merrimack River .....	83808	82.91
Cora A. Gile .....	Amoskeag .....	185387	88.00
Fannie L. Roper.....	Merrimack River .....	85642	81.93
Fannie L. Roper.....	Mechanics .....	15588	88.03
Lovica E. Gove.....	Merrimack River .....	88421	105.74
Lovica E. Gove.....	Mechanics .....	15587	113.62
Estella J. Stevens .....	Merrimack River .....	89127	51.83
Estella J. Stevens .....	Mechanics .....	15586	55.69
Herbert S. Clough.....	Merrimack River .....	92093	99.99
Herbert S. Clough.....	Mechanics .....	15590	107.44

*TOTAL PINE GROVE CEMETERY SPECIAL FUNDS* \$18,608.99

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
*STATEMENT OF CEMETERY TRUST FUNDS*  
IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1932

*Continued*

SPECIAL CEMETERY TRUST FUNDS

VALLEY CEMETERY

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen.....	Amoskeag .....	154784	\$116.78
Emma T. Parker .....	Amoskeag .....	173017	307.74
M. J. G. Tewksbury.....	Amoskeag .....	177022	177.23
E. W. Harrington .....	Manchester .....	108743	3,446.68
Elizabeth Holden Healy....	Manchester .....	147047	104.68
Nathan P. Hunt .....	Hillsborough County ....	26962	209.25
Hannah A. Currier .....	Merrimack River .....	42740	412.48
Hannah A. Currier .....	Amoskeag .....	185386	437.88

*TOTAL VALLEY CEMETERY SPECIAL FUNDS*      \$5,212.72

MERRILL CEMETERY

Cleaves N. Harvey .....	Manchester .....	149756	\$203.89
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SPECIAL

Gale Fund .....	Amoskeag .....	34108	\$588.99
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SUMMARY OF SPECIAL TRUST FUNDS

Pine Grove Cemetery .....	\$18,608.99
Valley Cemetery .....	5,212.72
Merrill Cemetery .....	203.89
Gale Fund .....	588.99

*TOTAL SPECIAL CEMETERY TRUST FUNDS....*      \$24,614.59

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER, DECEMBER 31, 1932

*Concluded*

SUMMARY OF CEMETERY TRUST FUNDS

Pine Grove Cemetery.....	\$497,558.78
Valley Cemetery .....	78,631.20
Merrill Cemetery .....	4,936.02
Piscataquog Cemetery .....	13,568.84
Amoskeag Cemetery .....	1,106.58
Stowell Cemetery .....	535.05
Special Trust Funds .....	24,614.59
	<hr/>
TOTAL .....	\$620,951.06
	<hr/> <hr/>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VIIIa  
*LIBRARY TRUST FUNDS*  
IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES

*Cash on Deposit*

DEAN FUND

	Book Number	Balance Jan. 1, 1932	Income	Withdrawals	Balance Dec. 31, 1932
Amoskeag Savings Bank .....	94654	\$2,831.71	\$128.82	.....	\$2,960.53
Manchester Savings Bank .....	16445	3,213.41	146.18	.....	3,359.69
Manchester Savings Bank .....	75958	1,773.36	80.66	.....	1,854.02
Mechanics Savings Bank .....	6421	3,192.96	148.08	\$402.19	2,938.85
Merrimack River Savings Bank .....	39195	1,412.98	.....	.....	1,412.98
Mechanics Savings Bank .....	15592	1,452.59	64.06	.....	1,516.65

*Total* .....

\$14,042.62

EATON FUND

Hillsborough County Savings Bank .....	106	\$2,477.44	\$99.08	\$107.88	\$2,468.64
Merrimack River Savings Bank .....	39196	965.91	.....	.....	965.91
Mechanics Savings Bank .....	15593	992.98	43.78	.....	1,036.76

*Total* .....

\$4,471.31

MICHAEL PROUT FUND

Amoskeag Savings Bank .....	106269	\$3,440.47	\$162.00	\$53.92	\$3,548.55
Manchester Savings Bank .....	100664	3,213.00	146.18	273.64	3,085.54
Mechanics Savings Bank .....	7329	1,299.60	59.12	.....	1,358.72

*Total* .....

\$7,992.81

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VIIIa  
*LIBRARY TRUST FUNDS*  
IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES—*Concluded*

	Book Number	Balance Jan. 1, 1932	Income	Withdrawals	Balance Dec. 31, 1932
ELLIOTT FUND					
Hillsborough County Savings Bank.....	104	\$1,668.98	\$66.44	\$143.60	\$1,591.82
Mechanics Savings Bank .....	6423	4,108.62	188.39	.....	4,297.01
<i>Total</i> .....		<u>\$5,777.60</u>	<u>\$254.83</u>	<u>\$143.60</u>	<u>\$5,888.83</u>
HOSLEY FUND INCOME ACCOUNT					
Amoskeag Savings Bank .....	147827	\$2,388.31	\$108.66	\$285.36	\$2,211.61
JONES FUND					
Mechanics Savings Bank .....	11689	\$5,006.71	\$231.11	\$200.47	\$5,037.35
EMILY A. SMITH FUND					
Mechanics Savings Bank .....	7189	\$5,678.40	\$260.78	\$186.93	\$5,752.25
JAMES LIDDELL ARNOTT FUND					
Manchester Savings Bank .....	159856	\$1,000.10	\$45.70	\$27.17	\$1,018.63
INCOME ACCOUNT					
Merchants National Bank .....		<u>\$890.37</u>	<u>.....</u>	<u>.....</u>	<u>\$890.37</u>
<i>TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES</i> .....					<u>\$47,305.78</u>

## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE VIIIb

## LIBRARY TRUST FUNDS

## IN CUSTODY OF CITY TREASURER

<i>Cash on Deposit</i>	Balance Jan. 1, 1932	Balance Dec. 31, 1932
MOODY CURRIER FUND		
Amoskeag Savings Bank — Book No.		
123865 .....	\$5,000.00	\$5,000.00
JOHN HOSLEY FUND		
Mechanics Savings Bank — Book No.		
12466 .....	5,000.00	5,000.00
<i>Total in Custody of City Treasurer .....</i>		10,000.00
<i>Total in Custody of Library Trustees .....</i>		47,305.78
<i>TOTAL LIBRARY TRUST FUNDS.....</i>		<u><u>\$57,305.78</u></u>

CITY OF MANCHESTER  
EXHIBIT B  
*STATEMENT OF BUDGET ACCOUNTS*  
FOR THE YEAR ENDED DECEMBER 31, 1932  
PART I — *Revenue Appropriations*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
<i>General Government</i>					
Mayor .....	\$4,900.00	\$4.77	\$4,904.77	\$4,904.77	.....
Mayor's Incidentals .....	600.00	.....	600.00	600.00	.....
Aldermen .....	2,800.00	.....	2,800.00	2,800.00	.....
Auditor .....	4,502.50	3.25	4,505.75	4,505.75	.....
Treasurer .....	5,520.00	100.85	5,620.85	5,620.85	.....
Tax Collector .....	13,678.25	1,035.56	14,713.81	14,713.81	.....
Tax Collector — Special .....	4,325.00	.....	4,325.00	4,325.00	.....
Tax Collector Real Estate .....	1,200.00	156.59	1,356.59	1,356.59	.....
Assessors .....	17,162.50	.....	17,162.50	17,162.50	.....
Finance Commission .....	850.00	.....	850.00	850.00	.....
Law .....	1,700.00	.....	1,700.00	1,700.00	.....
City Clerk .....	8,948.00	4.50	8,952.50	8,952.50	.....
Superintendent of Buildings .....	12,500.00	.....	12,500.00	12,500.00	.....
Repairs to Public Buildings .....	26,761.34	1,159.60	27,920.94	27,920.94	.....
Election Expense .....	6,000.00	1,805.77	7,805.77	7,805.77	.....
Board of Registrars .....	3,440.00	50.98	3,490.98	3,490.98	.....
City Hall .....	5,819.97	438.49	6,258.46	6,258.46	.....
Old Court House .....	2,110.03	69.05	2,179.08	2,179.08	.....
Public Comfort Station .....	5,373.40	.....	5,373.40	5,373.40	.....
Care of City Clocks .....	850.00	.....	850.00	850.00	.....
<i>Protection of Persons and Property</i>					
Police Department .....	235,411.00	28.40	235,439.40	235,439.40	.....
Police Station Heating Apparatus .....	1,500.00	.....	1,500.00	1,500.00	.....
Municipal Court .....	4,250.00	.....	4,250.00	4,250.00	.....
Fire Department .....	243,246.87	.....	243,246.87	243,246.87	.....
Sealer of Weights and Measures .....	2,300.00	98.42	2,398.42	2,398.42	.....
<i>Health and Sanitation</i>					
Health Department .....	63,982.00	.....	63,982.00	63,982.00	.....
City Physician .....	1,350.00	.....	1,350.00	1,350.00	.....
Vital Statistics .....	1,200.00	.....	1,200.00	1,200.00	.....
Board of Examiners of Plumbers .....	50.00	.....	50.00	50.00	.....

## CITY OF MANCHESTER

## EXHIBIT B

## STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1932

PART I — *Revenue Appropriations* — Continued

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
<i>Highways</i>					
Administration .....	.....	21,717.82	21,717.82	21,717.82	.....
Highways Maintenance .....	60,000.00	15,495.22	75,495.22	75,495.22	.....
Sewers Maintenance .....	10,000.00	61.98	10,061.98	10,061.98	.....
Disposal of Refuse .....	85,000.00	4,864.73	89,864.73	89,864.73	.....
Street Cleaning .....	40,000.00	491.32	40,491.32	40,491.32	.....
Traffic Regulation .....	20,000.00	.....	20,000.00	20,000.00	.....
Transportation, Equipment and Supplies .....	.....	195,484.73	195,484.73	195,484.73	.....
Engineering .....	10,000.00	2,983.69	12,983.69	12,983.69	.....
New Sewers .....	6,000.00	1,167.61	7,167.61	7,167.61	.....
Sidewalks or Curbs .....	1,000.00	1,741.65	1,741.65	1,741.65	.....
Street Lighting .....	75,000.00	5,000.14	80,000.14	80,000.14	.....
<i>Charities</i>					
Administration and Outside Relief .....	121,911.95	45,212.76	167,124.71	122,124.71	\$45,000.00
Charitable Gifts .....	2,000.00	.....	2,000.00	2,000.00	.....
<i>Education</i>					
Schools .....	725,549.10	4,298.80	729,847.90	729,847.90	.....
Carpenter Memorial Library .....	47,391.60	1,133.87	48,525.47	48,312.30	213.17
<i>Recreation</i>					
Parks and Commons .....	39,758.50	2,901.17	42,659.67	42,659.97	.....
Municipal Golf Course .....	10,729.00	765.91	11,494.91	11,494.91	.....
<i>Unclassified</i>					
Damages and Claims .....	5,000.00	.....	5,000.00	5,000.00	.....
Printing City Reports .....	1,500.00	.....	1,500.00	1,500.00	.....
Patriotic Purposes .....	900.00	.....	900.00	900.00	.....
Printing and Stationery .....	600.00	.....	600.00	600.00	.....
Incidentals .....	5,000.00	10.00	5,010.00	5,010.00	.....
Auditing .....	1,000.00	.....	1,000.00	1,000.00	.....

CITY OF MANCHESTER  
EXHIBIT B  
*STATEMENT OF BUDGET ACCOUNTS*  
FOR THE YEAR ENDED DECEMBER 31, 1932  
PART I — *Revenue Appropriations — Concluded*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
<i>Unclassified (Continued)</i>					
Adjustment Board (Zoning) .....	1,000.00	.....	1,000.00	1,000.00	.....
City Planning Board .....	250.00	.....	250.00	250.00	.....
Fire Damage Replacement Fund .....	5,000.00	.....	5,000.00	5,000.00	.....
Publicity Fund .....	5,000.00	.....	5,000.00	5,000.00	.....
Aviation Field .....	3,600.00	5,998.29	9,598.29	9,598.29	.....
Manchester Athletic Field .....	3,300.00	572.35	3,872.35	3,872.35	.....
Emergency Relief Gardens .....	1,000.00	.....	1,000.00	1,000.00	.....
Fire Insurance on Public Buildings .....	.....	7,000.00	7,000.00	.....	7,000.00
<i>Public Service Enterprises</i>					
Water .....	.....	234,554.93	234,554.93	177,836.10	56,718.83
Public Seates .....	1,325.00	.....	1,325.00	1,325.00	.....
<i>Cemeteries</i>					
Pine Grove and Merrill Yard .....	29,500.00	14,100.59	43,600.59	43,600.59	.....
Valley and Piscataquog .....	4,170.80	1,946.00	6,116.80	6,116.80	.....
Amoskeag and Other Cemeteries .....	500.00	43.00	543.00	543.00	.....
<i>Interest and Maturing Debt</i>					
Interest on Temporary Loans .....	40,000.00	5,986.25	45,986.25	45,986.25	.....
Interest on General Loans .....	190,000.00	.....	190,000.00	190,000.00	.....
Maturing Debt .....	499,000.00	.....	499,000.00	499,000.00	.....
State Tax .....	250,390.00	.....	250,390.00	250,390.00	.....
County Tax .....	288,753.00	.....	288,753.00	288,753.00	.....
Per Capita School Tax .....	22,470.00	.....	22,470.00	22,470.00	.....
Taxes Abated after Payment .....	500.00	.....	500.00	500.00	.....
<i>TOTALS</i> .....	\$3,296,429.81	\$577,399.34	\$3,873,829.15	\$3,764,897.15	\$108,932.00

CITY OF MANCHESTER  
EXHIBIT B  
*STATEMENT OF BUDGET ACCOUNTS*  
FOR THE YEAR ENDED DECEMBER 31, 1932  
PART II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
New Highways .....	\$6,224.23	\$16,718.67	\$22,942.90	\$21,812.49	\$1,130.41
New Sewers .....	9,573.62	85.60	85.60	85.60	.....
Highways — Resurfacing New .....	504.94	10,000.00	19,573.62	19,573.62	.....
War Memorial (Victory Park) .....	.....	.....	504.94	504.94	.....
Building and Equipment (School Purposes) .....	25.06	.....	25.06	25.06	.....
Motor Fire Apparatus .....	69.84	.....	69.84	69.84	.....
Building Department .....	2,878.69	.....	2,878.69	2,878.69	.....
Recreation and Aviation .....	127.49	2,500.00	2,627.49	2,627.49	.....
Fire Department .....	1,291.70	.....	1,291.70	1,291.70	.....
New Sewers Emergency .....	21,989.21	83,668.35	105,657.56	104,260.29	1,397.27
Highways — New Sidewalks .....	4,986.42	952.77	5,939.19	4,933.10	1,006.09
Municipal Golf Course .....	6,737.14	1,355.06	8,092.20	8,092.20	.....
Henry J. Sweeney Memorial .....	250.00	.....	250.00	250.00	.....
Recreation and Aviation (Athletic Field) .....	302.00	.....	302.00	302.00	.....
Permanent Improvements of 1932 .....	100,000.00	.....	100,000.00	100,000.00	.....
Unemployment Relief Construction .....	59,709.62	50,715.40	110,425.02	102,509.02	7,916.00
<b>TOTALS .....</b>	<b>\$214,669.96</b>	<b>\$165,995.85</b>	<b>\$380,665.81</b>	<b>\$369,216.04</b>	<b>\$11,449.77</b>

CITY OF MANCHESTER  
EXHIBIT C  
*ANALYSIS OF ESTIMATED REVENUE*  
RECEIVED DURING THE YEAR 1932

*Taxes — State*

Income Tax — 1931 Balance .....	\$1,237.15
Income Tax — 1932 .....	97,115.11
Insurance Taxes .....	18,106.96
Railroad Taxes .....	42,446.82
Savings Bank Taxes.....	113,505.96

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*Total State Taxes*..... \$272,412.00

*Licenses*

Amusement .....	\$3,494.90
Auction .....	10.00
Dog .....	4,304.00
Junk .....	88.50
Liquor .....	21.00
Milk .....	500.00
Pool, Billiards, etc.....	1,672.50
Plumbers .....	62.50
All Others .....	2,877.13

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*Total Licenses* ..... 13,030.53

*Permits*

Automobile .....	\$72,197.66
Marriage .....	1,024.00
Sewer .....	942.95
Sunday Permits .....	899.00

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*Total Permits* ..... 75,063.61

*Fines*

Municipal Court .....	\$9,176.85
Evening School Fees.....	17.00

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*Total Fines* ..... 9,193.85

*Tax Collector*

Additional Taxes Collected Without Warrant..	\$635.75
Cost of Tax Collections .....	6,020.08
Cost of Tax Titles .....	2,174.85
Excess Receipts Real Estate.....	1,422.94

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*Total Tax Collector*..... 10,253.62

*Health and Sanitation*

Public Comfort Station .....	\$390.86
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<i>Total Health and Sanitation</i> .....	390.86
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*Education*

Sale of Books and Supplies .....	\$1,755.79
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Miscellaneous .....	1,162.78
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<i>Total Education</i> .....	2,918.57
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*Library*

Fines .....	\$1,113.05
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Miscellaneous .....	156.24
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<i>Total Library</i> .....	1,269.29
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*Recreation*

Athletic Field .....	\$1,585.01
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Aviation Field .....	606.25
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Dorr's Pond .....	98.64
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Golf Course .....	6,219.65
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Miscellaneous .....	1.50
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Rent of Toboggans .....	4.00
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State of New Hampshire .....	193.90
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<i>Total Recreation</i> .....	8,708.95
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*Other Enterprises*

Public Scales .....	\$111.20
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<i>Total Other Enterprises</i> .....	111.20
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*Cemeteries*

Care of Lots and Graves .....	\$811.60
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Interments .....	4,957.00
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Miscellaneous .....	4,212.50
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Sale of Lots and Graves .....	12,343.47
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<i>Total Cemeteries</i> .....	22,324.57
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*Miscellaneous*

Board of Adjustment Fees .....	\$130.00
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Building Department .....	2.00
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City Hall .....	10.34	
Election Filing Fees.....	141.00	
Fire Department .....	318.84	
	<hr/>	
<i>Total Miscellaneous</i> .....		602.18

*Interest*

On Deferred Taxes .....	\$11,627.25	
On Deposits .....	4,247.76	
On Perpetual Care Funds.....	62.12	
On Tax Titles Redeemed.....	7,610.91	
	<hr/>	
<i>Total Interest</i> .....		23,548.04

*Refunds*

Accrued Interest .....	\$1,087.50	
City Clerk .....	201.00	
School Department .....	199.08	
	<hr/>	
<i>Total Refunds</i> .....		1,487.58

*Departmental Accounts Receivable*

Cemetery .....	\$491.50	
Fire .....	65.00	
Health .....	147.93	
Highway .....	56,737.18	
School .....	19,620.32	
	<hr/>	
<i>Total Departmental Accounts Receivable</i> .....		77,061.93

*Adjustments*

Charities Department .....	\$12.00	
Tax Collector .....	737.56	
	<hr/>	
<i>Total Adjustments</i> .....		749.56
<i>Total Revenue of 1932</i> .....		55,814.21

<i>TOTAL ESTIMATED REVENUE</i> .....	<hr/>	\$574,940.55
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<i>Amount to be Raised</i> .....	\$500,000.00
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*Transferred to*

Cemetery Trust Funds.....	\$9,154.19
Highway Department .....	55,709.98
School Department .....	4,210.28

*Total Transfers* ..... 69,074.45

*Abatements*

School Department .....	\$3,891.20
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*Total Abatements* ..... 3,891.20

*Miscellaneous*

Tax Titles Recording Fees.....	1,974.90
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*Total Miscellaneous* ..... 1,974.90

*TOTAL* ..... \$574,940.55

CITY OF MANCHESTER  
EXHIBIT D  
*ANALYSIS OF CASH RECEIPTS*  
FOR THE YEAR ENDED DECEMBER 31, 1932

*Taxes*

1932 Property Taxes .....	\$2,242,115.59	
1932 Poll Taxes .....	52,768.00	
Previous to 1932 Property Taxes .....	370,244.45	
Previous to 1932 Poll Taxes .....	7,645.50	
	<hr/>	
<i>Total Taxes</i> .....		\$2,672,773.54

*State*

1931 Income Tax Balance .....	\$1,237.15	
1932 Income Tax .....	97,115.11	
Insurance Taxes .....	18,106.96	
Railroad Taxes .....	42,446.82	
Savings Bank Taxes .....	113,505.96	
Athletic Fund .....	193.90	
Welfare Relief .....	45,000.00	
	<hr/>	
<i>Total State</i> .....		317,605.90

*Tax Titles and Tax Deeds*

Tax Titles Redemptions .....	\$64,693.89	
Tax Deeds .....	16,273.14	
Taxes Collected on Deeded Property without Warrant .....	635.75	
	<hr/>	
<i>Total Tax Titles and Tax Deeds</i> .....		81,602.78

*Licenses*

Amusements .....	\$3,494.90	
Dog .....	4,304.00	
Junk .....	88.50	
Liquor .....	21.00	
Milk .....	500.00	
Pool, Billiards, etc. ....	1,672.50	
Plumbers .....	62.50	
All Others .....	2,887.13	
	<hr/>	
<i>Total Licenses</i> .....		13,030.53

*Permits*

Automobile — 1932 .....	\$72,197.69	
Automobile — 1933 .....	33,748.35	
Marriage .....	1,024.00	
Sewer .....	942.95	
Sunday Permits .....	899.00	
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<i>Total Permits</i> .....		108,811.96

*Fines*

Municipal Court .....	\$9,176.85	
Evening School Fees.....	17.00	
<hr/>		
<i>Total Fines</i> .....		9,193.85

*Rents*

Parks and Playgrounds .....	\$180.00	
Practical Arts High School.....	1,885.00	
<hr/>		
<i>Total Rents</i> .....		2,065.00

## GENERAL GOVERNMENT

*Tax Collector*

Cost of Tax Collections .....	\$6,030.18	
Cost of Tax Titles Redeemed .....	2,174.85	
Excess Receipts Real Estate.....	1,422.94	
<hr/>		
<i>Total Tax Collector</i> .....		9,627.97

*City Clerk*

Election Filing Fees.....	\$141.00	
City Hall Telephone Booth.....	10.34	
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<i>Total City Clerk</i> .....		151.34

*Protection of Persons and Property*

Fire Department .....	383.84	
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*Health and Sanitation*

Health Department .....	\$108.65	
Public Comfort Station.....	390.86	
<hr/>		
<i>Total Health and Sanitation</i> .....		499.51

*Education*

Sale of Books and Supplies.....	\$2,146.41	
Tuition .....	11,809.04	
Miscellaneous .....	1,260.00	
	<hr/>	
<i>Total Education</i> .....		15,215.45

*Highways*

Engineers .....	\$78.75	
Highways — Maintenance .....	2,841.34	
Highways — New .....	1,709.08	
Sewers — Maintenance .....	51.52	
Sewers — New .....	30.00	
Sidewalks — New .....	952.77	
Transportation, Equipment and Supplies....	1,749.39	
Street Cleaning .....	491.32	
Unemployment Relief Construction .....	50,715.40	
	<hr/>	
<i>Total Highways</i> .....		58,619.57

*Library*

Fines .....	\$1,508.76	
Sales and Miscellaneous .....	206.70	
	<hr/>	
<i>Total Library</i> .....		1,715.46

*Recreation*

Athletic Field .....	\$1,605.73	
Aviation Field .....	606.25	
Parks and Playgrounds .....	117.39	
Golf Course .....	6,219.65	
	<hr/>	
<i>Total Recreation</i> .....		8,549.02

*Public Service Enterprises*

Water Department .....	206,981.58
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*Other Enterprises*

Public Scales .....	111.20
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## CEMETERIES

*Pine Grove*

Care of Lots and Graves.....	\$712.50
Interments .....	4,487.00
Miscellaneous .....	4,133.50
Sale of Lots and Graves.....	12,263.47

---

*Total Pine Grove* ..... 21,596.47

*Valley*

Care of Lots and Graves .....	\$272.60
Interments .....	360.00
Miscellaneous .....	142.50
Sale of Lots and Graves.....	80.00

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*Total Valley* ..... 855.10

*Piscataquog*

Care of Lots and Graves .....	\$84.00
Interments .....	57.00
Miscellaneous .....	3.00

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*Total Piscataquog* ..... 144.00

*Merrill*

Interments .....	\$12.00
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*Total Merrill* ..... 12.00

*Amoskeag*

Interments .....	\$41.00
Miscellaneous .....	106.50

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*Total Amoskeag* ..... 147.50

## INTEREST

*Bank Deposits*

Amoskeag National Bank .....	\$47.20
Manchester Safety Deposit and Trust Com- pany .....	222.18
Amoskeag Trust Company .....	90.89

Manchester National Bank .....	46.59
Merchants National Bank.....	3,811.25
Second National Bank — Boston, Mass.....	29.59

---

*Total Interest on Bank Deposits.....* 4,247.76

*Miscellaneous Interest*

On Deferred Taxes .....	\$11,617.15
On Tax Titles Redeemed.....	7,610.91
Perpetual Care Funds .....	62.12

---

*Total Miscellaneous Interest.....* 19,290.18

*Municipal Indebtedness*

General Loans .....	\$100,000.00
Temporary Loans .....	1,500,000.00

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*Total Municipal Indebtedness.....* 1,600,000.00

*Trust Funds*

Pine Grove Cemetery Perpetual Care.....	\$639.67
Valley Cemetery Perpetual Care.....	394.84
Amoskeag Cemetery Perpetual Care.....	125.00
Piscataquog Cemetery Perpetual Care.....	150.00

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*Total Trust Funds.....* 1,309.51

*Private Trust Funds*

Pine Grove Cemetery .....	\$325.00
Nathan P. Hunt Children's Entertainment.....	5,000.00
Nathan P. Hunt School Prize and Book.....	3,000.00
Herrick Fund .....	500.00

---

*Total Private Trust Funds.....* 8,825.00

*Trust Funds Income*

Amoskeag Cemetery .....	\$27.00
Merrill Cemetery .....	118.00
Pine Grove Cemetery.....	13,982.59
Piscataquog Cemetery .....	246.00
Stowell Cemetery .....	16.00

Valley Cemetery .....	1,700.00	
Salary of Clerk.....	500.00	
Vault Rentals .....	25.00	
C. H. Bartlett Legacy.....	2,482.81	
Stark Park .....	60.00	
	<hr/>	
<i>Total Trust Funds Income</i> .....		19,157.40
<i>Library Trust Funds</i>		
Income from Moody Currier Fund.....	\$232.98	
Income from John Hosley Fund.....	229.68	
Income from Oliver Gould Fund.....	11.28	
	<hr/>	
<i>Total Library Trust Funds</i> .....		473.94
<i>Unclassified</i>		
Board of Adjustment.....	\$130.00	
Building Department .....	2.00	
Revenue of Prior Years.....	15.00	
	<hr/>	
<i>Total Unclassified</i> .....		147.00
<i>Refunds</i>		
Accrued Interest .....	\$1,087.50	
Charities Department .....	198.76	
City Clerk .....	24.50	
Election Expenses .....	30.00	
Municipal Golf Course.....	81.84	
Highway Department .....	9.59	
Police Department .....	28.40	
City Auditor .....	3.25	
Incidentals .....	10.00	
Vital Statistics .....	201.00	
Recreation and Aviation.....	26.40	
Interest on Temporary Loans.....	700.00	
School Department .....	272.04	
Tailings .....	27.42	
Tax Collector .....	184.32	
	<hr/>	
<i>Total Refunds</i> .....		2,885.02
<i>TOTAL RECEIPTS FOR THE YEAR</i> .....	\$5,186,029.38	
<i>BALANCE ON HAND JANUARY 1, 1932</i> .....	98,231.45	
	<hr/>	
<i>TOTAL CASH TO BE ACCOUNTED FOR</i> .....	\$5,284,260.83	

CITY OF MANCHESTER  
EXHIBIT E  
*ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS*

FOR THE YEAR ENDED DECEMBER 31, 1932

*Mayor*

Mayor's Salary .....	\$3,000.00	
Mayor's Secretary .....	1,500.00	
Miscellaneous Expenses .....	403.94	
Mayor's Incidentals .....	600.00	
	<hr/>	
<i>Total Mayor</i> .....		\$5,503.94

*Aldermen*

Salaries .....	\$2,600.00	
Expenditures .....	141.50	
	<hr/>	
<i>Total Aldermen</i> .....		2,741.50

*Auditor*

Auditor's Salary .....	\$2,500.00	
Clerk's Salary .....	1,325.00	
Expenditures .....	678.45	
	<hr/>	
<i>Total Auditor</i> .....		4,503.45

*Treasurer*

Treasurer's Salary .....	\$2,451.92	
Clerks' Salaries .....	3,887.17	
Expenditures .....	728.09	
	<hr/>	
<i>Total Treasurer</i> .....		5,620.85

*Tax Collector*

Collector's Salary .....	\$2,500.00	
Deputy Collectors' Salaries.....	3,887.17	
Clerks' Salaries .....	4,682.75	
Expenditures .....	3,643.89	
	<hr/>	
<i>Total Tax Collector</i> .....		14,713.81

*Tax Collector Special*

Clerks' Salaries .....	\$905.00	
Special Collectors' Salaries .....	2,729.00	
Special Collectors' Commissions .....	205.17	

Expenditures .....	35.60
Special Real Estate Expense.....	1,175.19

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*Total Tax Collector Special* ..... 5,049.96

*Assessors*

Assessors' Salaries .....	\$7,800.00
Clerks' Salaries .....	5,365.00
Engineer's Salary .....	2,000.00
Expenditures .....	1,966.56

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*Total Assessors* ..... 17,131.56

*Finance Commission*

Commissioners' Salaries .....	\$574.44
Clerk's Salary .....	200.00
Expenditures .....	61.70

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*Total Finance Commission*..... 836.14

*Law*

Solicitor's Salary .....	\$1,600.00
Expenditures .....	37.31

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*Total Law* ..... 1,637.31

*City Clerk*

City Clerk's Salary.....	\$3,000.00
Clerks' Salaries .....	4,252.34
Expenditures .....	1,491.27

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*Total City Clerk*..... 8,743.61

*Department of Buildings*

Superintendent's Salary .....	\$2,284.48
Inspectors' Salaries .....	5,808.00
Clerks' Salaries .....	2,585.60
Expenditures .....	662.32
Repairs to Public Buildings Salaries .....	19,563.13
Repairs to Public Buildings Expenditures ...	8,019.65

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*Total Department of Buildings*..... 38,923.18

*Board of Registrars*

Board's Salaries .....	\$1,550.00
Clerk's Salary .....	1,320.00
Expenditures .....	620.98

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*Total Board of Registrars*..... 3,490.98

*Elections*

Election Officials' Salaries.....	\$6,100.00
Expenditures .....	1,705.77

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*Total Elections* ..... 7,805.77

*City Hall*

Janitors' and Matron's Salaries.....	\$3,339.00
Expenditures .....	2,919.46

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*Total City Hall*..... 6,258.46

*Old Court House*

Janitor's Salary .....	\$1,325.00
Expenditures .....	854.08

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*Total Old Court House* ..... 2,179.08

*Public Comfort Station*

Janitors' and Matrons' Salaries.....	\$4,452.00
Expenditures .....	915.93

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*Total Public Comfort Station*..... 5,367.93

*Care of City Clocks*

Expenditures .....	737.76
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*Police Department*

Commissioners' Salaries .....	\$315.00
Chief's Salary .....	4,671.96
Deputy Chief's Salary.....	2,695.34
Captain's Salary .....	2,415.50
Lieutenants, Sergeants and Patrolmen.....	209,227.17
Pensions .....	6,520.75
Expenditures .....	9,585.18
Heating Apparatus .....	1,500.00

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*Total Police Department*..... 236,930.90

*Municipal Court*

Judge's Salary .....	\$2,400.00	
Assistant Judge's Salary.....	350.00	
Clerk's Salary .....	750.00	
Probation Officer's Salary .....	750.00	
<hr/>		
<i>Total Municipal Court.....</i>		4,250.00

*Fire Department*

Commissioners' Salaries .....	\$350.00	
Chief's Salary .....	4,151.84	
Deputy Chiefs' Salaries .....	5,442.95	
Captains, Lieutenants, Permanent Men's Sal- aries .....	196,043.78	
Pensions .....	11,322.20	
Call Men's Salaries .....	6,430.20	
Superintendent Fire Alarm Telegraph Salary..	2,140.92	
Expenditures .....	16,602.37	
<hr/>		
<i>Total Fire Department .....</i>		242,484.26

*Sealer of Weights and Measures*

Sealer's Salary .....	\$2,100.00	
Expenditures .....	298.42	
<hr/>		
<i>Total Sealer of Weights and Measures.....</i>		2,398.42

*Health Department*

Board's Salaries .....	\$600.00	
Health Officer's Salary.....	3,975.00	
Inspectors' Salaries .....	9,494.64	
Clerks' Salaries .....	2,360.30	
Nurses' and Dental Assistants' Salaries .....	15,643.79	
Dentists' Salaries .....	1,000.08	
School Physicians' Salaries.....	2,500.20	
Cleaning .....	261.50	
Hospital Payroll .....	12,414.93	
Expenditures, Hospital .....	8,375.88	
Expenditures, Miscellaneous .....	6,201.52	
Pension .....	1,000.08	
<hr/>		
<i>Total Health Department.....</i>		63,827.92

*Vital Statistics*

Births, Deaths and Marriages .....	699.75
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*City Physician*

Physician's Salary .....	\$1,200.00
Expenditures .....	26.75

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<i>Total City Physician</i> .....	1,226.75
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*Board of Examiners of Plumbers*

Expenditures .....	49.94
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*Highways*

Commissioners' Salaries .....	\$650.00
Surveyor's Salary .....	4,823.62
Superintendents' Salaries .....	4,134.48
Clerks' Salaries .....	5,884.50
Timekeeper's Salary .....	1,384.61
Administration Expenditures .....	1,211.81
Highways Maintenance .....	14,431.62
Pensions .....	10,004.50
Sewers Maintenance .....	4,712.20
Sewers — New .....	45.92
Sewers — New — Emergency.....	57,548.54
Refuse Disposal .....	44,805.93
Street Cleaning .....	25,090.14
Traffic Regulations .....	2,964.66
Equipment and Supplies.....	129,460.13
Transportation, Equipment and Supplies — Salaries .....	59,746.22
Engineers' Salaries .....	3,988.55
Engineers' Assistants — Salaries .....	7,318.98
Engineers' Expenditures .....	311.04
Street Lighting .....	80,000.14
Highways — New .....	3,850.76
Amherst Street Sewer .....	4,883.44
Unemployment Relief Construction .....	44,829.16
Highways — New — Resurfacing.....	3,719.92
Sidewalks — New .....	3,070.50
Sidewalks and Curbs Maintenance.....	1,182.17

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<i>Total Highways</i> .....	520,053.54
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*Charities*

Commissioner's Salary .....	\$2,100.00	
Clerks' Salaries .....	1,627.02	
Expenditures .....	629.58	
Outside Relief .....	116,294.50	
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<i>Total Charities</i> .....		120,651.10

*Charitable Gifts*

Miscellaneous Organizations .....	2,000.00
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*School Department*

School Board's Salaries .....	\$1,300.00	
Clerk of Board's Salary .....	999.84	
Clerks' Salaries — Office .....	2,970.00	
Certificating Officer's Salary .....	1,999.92	
Truant Officers' Salaries .....	3,999.84	
Administration Expenditures .....	13,691.01	
Teachers' Salaries .....	595,641.73	
Evening Schools .....	4,313.36	
Pensions .....	14,494.10	
Instruction Expenditures .....	10,133.00	
Janitors' Payroll .....	43,181.04	
Miscellaneous Expenditures .....	23,344.31	
Auxiliary Agencies .....	10,581.69	
Fixed Charges .....	2,240.52	
Outlays .....	170.00	
<hr/>		
<i>Total School Department</i> .....		729,060.36

*Library Department*

Librarian's Salary .....	\$2,550.00	
Librarian's Assistants .....	28,723.98	
Janitors' and Policeman's Salaries .....	3,933.66	
Expenditures .....	8,564.57	
General Fund — Book Purchases .....	3,758.51	
Currier Fund — Book Purchases .....	209.39	
Hosley Fund — Book Purchases .....	251.70	
Mead Fund — Book Purchases .....	13.44	
<hr/>		
<i>Total Library Department</i> .....		48,005.25

*Parks and Playgrounds*

Superintendent's Salary .....	\$2,340.00
Payroll .....	24,746.38
Pensions .....	585.12
Playground Instructors .....	2,412.66
Winter Sports — Payroll.....	255.54
Expenditures .....	10,231.37
Municipal Bath Houses .....	1,817.82

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*Total Parks and Playgrounds*..... 42,388.89

*Board of Recreation and Aviation*

Athletic Field .....	\$3,872.35
Athletic Field Bond Issue .....	210.20
Aviation Field .....	8,362.59
Golf Course .....	10,139.85
Golf Course Bond Issue.....	8,092.20

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*Total Board of Recreation and Aviation*..... 30,677.19

*Water Department*

Superintendent's Salary .....	\$4,999.80
Payroll .....	74,502.71
Pensions .....	4,090.80
Expenditures .....	84,873.49

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*Total Water Department*..... 168,466.80

*Public Scales*

Weigher's Salary .....	\$1,200.00
Expenditures .....	124.25

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*Total Public Scales*..... 1,324.25

## CEMETERIES

*Pine Grove*

Superintendent's Salary .....	\$3,040.38
Payroll .....	29,639.01
Expenditures .....	7,603.26

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*Total Pine Grove*..... 40,282.65

*Valley*

Payroll .....	5,903.35
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*All Other Cemeteries*

Payroll .....	500.27
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*Miscellaneous*

Auditing .....	\$900.00
Board of Adjustment.....	802.38
City Planning Board.....	106.68
Damages to Persons and Property.....	662.90
Fire Damage Replacement Fund .....	5,000.00
Patriotic Purposes .....	898.75
Printing City Reports.....	212.85
Printing and Stationery.....	480.44
Publicity Fund .....	2,398.16
Tax Deeds .....	4,368.53
Tax Titles .....	105,265.78
All Others .....	1,720.67
Emergency Relief Gardens.....	1,000.00
Tax Collector Cash Fund.....	200.00
Fire Department .....	1,258.24
<i>Total Miscellaneous</i> .....	125,275.38

*Interest*

On General Loans.....	\$189,632.50
On Temporary Loans.....	45,986.25
Water Loans .....	4,080.00
<i>Total Interest</i> .....	239,698.75

*Municipal Indebtedness*

General Loans .....	\$490,000.00
Temporary Loans .....	1,300,000.00
Water Loans .....	8,000.00
<i>Total Municipal Indebtedness</i> .....	\$1,798,000.00

*Agency*

County Tax .....	\$288,753.00
School Per Capita Tax .....	22,470.00
State Tax .....	250,390.00
<i>Total Agency</i> .....	561,613.00

*Trust Funds*

Perpetual Care Funds.....	\$1,309.51	
Rock Rimmon Park Improvement Fund.....	180.00	
Special Trust Funds .....	11,307.81	
Trustees Cemetery Funds.....	9,654.19	
Vault Rentals .....	25.00	
	<hr/>	
<i>Total Trust Funds</i> .....		22,476.51

*Refunds*

Auto Taxes .....	\$208.10	
Property Taxes .....	8.43	
Tailings .....	.71	
Recording and Miscellaneous .....	2,072.40	
	<hr/>	
<i>Total Refunds</i> .....		2,289.64

<i>TOTAL DISBURSEMENTS</i> .....	\$5,141,780.16
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<i>CASH ON HAND DECEMBER 31, 1932</i> .....	142,480.67
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<i>TOTAL</i> .....	\$5,284,260.83
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CITY OF MANCHESTER  
EXHIBIT F  
STATEMENT OF TAX COLLECTOR'S DEPARTMENT  
FOR THE YEAR ENDED DECEMBER 31, 1932

	1930	1931	1932
Balance Outstanding January 1, 1932	\$2,708.66	\$396,411.24	.....
1932 Property Warrant .....	.....	.....	\$2,766,054.36
1932 Poll Tax Warrant.....	.....	.....	81,246.00
Additional Warrants Issued During 1932 .....	.....	.....	868.55
Voluntary Taxes Paid During 1932.	36.00	642.00	1,532.00
Adjustments .....	69.45	171.22	.....
<i>Total</i> .....	<u>\$2,814.11</u>	<u>\$397,224.46</u>	<u>\$2,849,700.91</u>
Cash Collected During 1932.....	\$1,157.56	\$376,732.39	\$2,294,883.59
Taxes Abated During 1932.....	1,247.55	16,270.86	36,260.99
Cash Discounts on 1932 Taxes.....	.....	.....	34,011.86
Adjustments .....	.....	60.00	.....
<i>Total</i> .....	<u>\$2,405.11</u>	<u>\$393,063.25</u>	<u>\$2,365,156.44</u>
Balance Outstanding Dec. 31, 1932..	\$409.00	\$4,161.21	\$484,544.47
Voluntary Taxes Paid During 1933..	.....	2.00	62.00
Unadjusted Items .....	.....	.....	2.00
<i>Total</i> .....	<u>\$409.00</u>	<u>\$4,163.21</u>	<u>\$484,608.47</u>
Cash Collected During 1933.....	.....	\$342.40	\$167,834.96
Taxes Abated During 1933.....	.....	\$98.00	\$3,005.91
<i>Total</i> .....	.....	<u>\$440.40</u>	<u>\$170,840.87</u>
Balance per City Auditor's Ledger..	\$409.00	\$3,722.81	\$313,767.60
Balance per Tax Collector's Ledger.	<u>\$409.00</u>	<u>\$3,722.81</u>	<u>\$313,767.60</u>

CITY OF MANCHESTER  
EXHIBIT G  
STATEMENT OF WATER DEPARTMENT

DECEMBER 31, 1932

*Accounts Receivable*

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding January 1, 1932.....	\$188.47	\$10.20	.....	\$591.15	\$789.82
<i>Accounts Rendered</i>					
January Quarter .....	51,753.96	285.58	\$21.00	2,112.02	54,172.56
April Quarter .....	46,689.54	295.73	28.00	814.13	47,827.40
July Quarter .....	47,434.97	438.52	32.00	1,344.35	49,249.84
October Quarter .....	56,864.90	330.85	30.00	1,131.97	58,357.72
<i>Totals</i> .....	\$202,931.84	\$1,360.88	\$111.00	\$5,993.62	\$210,397.34
<i>Deduct</i>					
Cash Collected in 1932.....	201,822.41	\$1,345.88	\$111.00	\$3,702.29	\$206,981.58
Abatements in 1932.....	227.07	3.80	.....	234.02	464.89
<i>Total Deductions</i> .....	\$202,049.48	\$1,349.68	\$111.00	\$3,936.31	\$207,446.47
<i>Balance Outstanding December 31, 1932.....</i>	<i>\$882.36</i>	<i>11.20</i>	<i>.....</i>	<i>\$2,057.31</i>	<i>\$2,950.87</i>

## RECONCILIATION — MARCH 8, 1933 WITH DECEMBER 31, 1932

Balance Outstanding January 1, 1933.....	\$882.36	\$11.20	.....	\$2,057.31	\$2,950.87
Accounts Rendered in 1933.....	50,951.70	32.50	.....	596.60	51,580.80
Advance Payments .....	153.28	245.75	2.00	556.38	957.41
<i>Totals</i> .....	\$51,987.34	\$289.45	\$2.00	\$3,210.29	\$55,489.08
<i>Deduct</i>					
Cash Collected in 1933.....	\$50,185.96	\$273.05	\$2.00	\$1,823.73	\$52,284.74
Abatements .....	22.56	.....	.....	568.58	591.14
Balance Outstanding March 8, 1933.....	1,778.82	16.40	.....	817.98	2,613.20
<i>Totals</i> .....	<i>\$51,987.34</i>	<i>\$289.45</i>	<i>\$2.00</i>	<i>\$3,210.29</i>	<i>\$55,489.08</i>

CITY OF MANCHESTER  
EXHIBIT H  
*TREASURER'S DEPARTMENT*  
*Cash Receipts and Disbursements*  
FOR THE YEAR ENDED DECEMBER 31, 1932

	Balance First of Month	Receipts	Disburse- ments	Balance End of Month
January .....	\$98,231.45	\$246,676.00	\$260,692.80	\$84,304.65
February .....	84,304.65	563,290.85	259,451.22	388,144.28
March .....	388,144.28	450,958.00	351,325.40	487,776.88
April .....	487,776.88	386,991.18	531,799.44	342,968.62
May .....	342,968.62	146,558.41	330,705.65	158,821.38
June .....	158,821.38	378,811.06	355,056.66	182,575.78
July .....	182,575.78	499,302.27	310,767.55	371,110.50
August .....	371,110.50	84,324.28	272,468.30	182,966.48
September .....	182,966.48	481,537.12	250,572.92	413,930.68
October .....	413,930.68	101,544.01	468,727.16	46,747.53
November .....	46,747.53	236,061.81	231,450.92	51,358.42
December .....	51,358.42	1,609,974.39	1,518,852.14	97,134.42
<i>TOTAL FOR THE YEAR..</i>		<u>\$5,186,029.38</u>	<u>\$5,141,780.16</u>	
Balance January 1, 1932.....		98,231.45	.....	
Balance December 31, 1932.....		.....	142,480.67	
<i>TOTAL .....</i>		<u><u>\$5,284,260.83</u></u>	<u><u>\$5,284,260.83</u></u>	

CITY OF MANCHESTER  
EXHIBIT I  
*STATEMENT OF CITY CLERK'S DEPARTMENT*  
FOR THE YEAR ENDED DECEMBER 31, 1932  
*Summary of Cash Receipts*

Amusements .....	\$3,494.90
Assignment of Wages .....	12.00
Bills of Sale Registered .....	30.50
Conditional Sales Registered.....	1,389.30
Dog Licenses .....	4,304.00
Employment Offices Licenses.....	20.00
Filing Fees Political Offices .....	141.00
Junk Dealers' Licenses.....	88.50
Marriage Licenses .....	1,024.00
Miscellaneous Receipts .....	1,490.17
Motor Vehicles .....	105,946.01
Mortgages Registered .....	900.50
Partnerships — Corporations.....	20.00
Pool, Billiards and Bowling Licenses.....	1,672.50
Public Comfort Station .....	390.86
Sewer Entrance Permits .....	942.95
Taxi and Job Teaming Permits.....	98.00
Writs .....	29.00
<i>TOTAL CASH RECEIVED .....</i>	<u>\$121,994.19</u>
<i>TOTAL CASH PAID CITY TREASURER.....</i>	<u><u>\$121,994.19</u></u>

CITY OF MANCHESTER  
EXHIBIT J  
*STATEMENT OF HEALTH DEPARTMENT*  
FOR THE YEAR ENDED DECEMBER 31, 1932  
*Accounts Receivable*

Balance Outstanding January 1, 1932.....	\$702.58	
Accounts Rendered During Year.....	147.93	
	<hr/>	
<i>Total</i> .....		\$850.51
<i>Deduct</i>		
Cash Paid City Treasurer.....		108.65
		<hr/>
Balance Outstanding December 31, 1932.....		\$741.86
		<hr/> <hr/>

MILK LICENSES

Milk Licenses Issued During Year.....	\$500.00
Cash Paid City Treasurer .....	\$500.00
	<hr/> <hr/>

CITY OF MANCHESTER  
EXHIBIT K  
STATEMENT OF SCHOOL DEPARTMENT  
FOR THE YEAR ENDED DECEMBER 31, 1932  
*Accounts Receivable*

Balance Outstanding January 1, 1932.....	\$1,035.12	
Accounts Rendered During Year.....	17,885.32	
	<hr/>	
<i>Total</i> .....		\$18,920.44
		<hr/>
<i>Deduct</i>		
Accounts Paid During Year.....	\$11,809.04	
Accounts Abated During Year .....	3,988.48	
	<hr/>	
<i>Total</i> .....		15,797.52
		<hr/>
<i>BALANCE OUTSTANDING DECEMBER 31, 1932.....</i>		<u><u>\$3,122.92</u></u>

SCHOOL RENTALS

Balance Outstanding January 1, 1932 .....	\$1,075.00	
Accounts Rendered During Year .....	1,735.00	
	<hr/>	
<i>Total</i> .....		\$2,810.00
		<hr/>
<i>Deduct</i>		
Accounts Paid During Year.....	\$1,885.00	
Accounts Abated During Year.....	625.00	
	<hr/>	
<i>Total</i> .....		2,510.00
		<hr/>
<i>BALANCE OUTSTANDING DECEMBER 31, 1932.....</i>		<u><u>\$300.00</u></u>

CASH RECEIPTS AND DISBURSEMENTS

Balance on Hand January 1, 1932.....	\$380.10	
1932 Cash Receipts.....	3,222.10	
	<hr/>	
<i>Total Cash to be Accounted for.....</i>		\$3,602.20
		<hr/>
<i>Deduct</i>		
Cash Paid City Treasurer.....		3,544.08
		<hr/>
<i>BALANCE ON HAND DECEMBER 31, 1932.....</i>		<u><u>\$58.12</u></u>

CITY OF MANCHESTER  
EXHIBIT L  
*STATEMENT OF THE MUNICIPAL COURT*  
FOR THE YEAR ENDED DECEMBER 31, 1932

Month	Total Fines	Miscellaneous Expense	State Motor Vehicle Commissioner	Interpreters and Witness Fees	Attorney Fees	Net Receipts
January	\$981.16	\$38.00	\$215.00	\$19.08	.....	\$709.08
February	809.20	53.40	8.00	8.48	.....	739.32
March	805.84	.....	213.00	12.72	3.00	577.12
April	1,032.92	.....	240.00	4.24	3.00	785.68
May	1,328.82	29.70	278.00	4.24	6.00	1,010.88
June	1,089.10	22.00	246.00	8.48	.....	812.62
July	918.14	54.70	16.00	12.72	5.00	829.72
August	560.40	18.75	125.00	14.84	.....	401.81
September	1,423.98	38.00	609.00	16.96	3.00	757.02
October	1,216.14	43.65	364.00	8.48	23.00	777.01
November	1,043.30	.....	176.00	8.48	.....	858.82
December	818.78	14.70	120.00	4.24	.....	679.84
<i>Total</i>	<u>\$12,027.78</u>	<u>\$312.90</u>	<u>\$2,010.00</u>	<u>\$122.96</u>	<u>\$43.00</u>	<u>\$8,938.92</u>

CITY OF MANCHESTER  
EXHIBIT L  
*STATEMENT OF THE MUNICIPAL COURT*  
FOR THE YEAR ENDED DECEMBER 31, 1932  
*Concluded*  
SUMMARY

Total Receipts for the Year 1932.....	\$12,027.78
<i>Deduct Cash Paid For</i>	
Miscellaneous Expenses .....	\$312.90
State Motor Vehicle Commissioner.....	2,610.00
Interpreters and Witness Fees.....	122.96
Attorneys' Fees .....	43.00
<i>Total Cash Paid</i> .....	3,088.86
<i>Net Receipts for 1932</i> .....	\$8,938.92
<i>Add</i>	
December 1931 Receipts Paid in January 1932.....	917.77
<i>Total Cash to be Accounted For</i> .....	\$9,856.69
<i>Deduct</i>	
Cash Paid City Treasurer in 1932.....	9,176.85
<i>BALANCE OF 1932 RECEIPTS PAID IN 1933</i> .....	<u>\$679.84</u>

CITY OF MANCHESTER  
EXHIBIT M  
*STATEMENT OF HIGHWAY DEPARTMENT*  
FOR THE YEAR ENDED DECEMBER 31, 1932

ACCOUNTS RECEIVABLE

Balance Outstanding January 1, 1932 .....	\$13,201.10	
Accounts Rendered During Year.....	56,737.18	
	<hr/>	
<i>Total</i> .....		\$69,938.28
<i>Deduct</i>		
Accounts Paid During Year.....	\$58,619.57	
Accounts Abated During Year .....	298.40	
	<hr/>	
<i>Total</i> .....		58,917.97
		<hr/>
<i>BALANCE OUTSTANDING DECEMBER 31, 1932....</i>		<u>\$11,020.31</u>

CITY OF MANCHESTER  
EXHIBIT N  
STATEMENT OF CITY LIBRARY DEPARTMENT  
FOR THE YEAR ENDED DECEMBER 31, 1932

*Petty Cash Receipts and Disbursements*

Cash on Hand January 1, 1932.....	\$153.13	
Receipts for the Year 1932.....	1,780.33	
	<hr/>	
<i>Total Cash to be Accounted for.....</i>		\$1,933.46
<i>Deduct</i>		
Cash Paid City Treasurer.....	\$1,715.46	
Expenses Paid by Librarian.....	73.96	
	<hr/>	
<i>Total .....</i>		1,789.42
		<hr/>
<i>BALANCE ON HAND DECEMBER 31, 1932.....</i>		<u><u>\$144.04</u></u>

CITY OF MANCHESTER  
EXHIBIT O  
CITY SCALES DEPARTMENT  
FOR THE YEAR ENDED DECEMBER 31, 1932

*Statement of Cash Receipts*

January .....	\$7.90
February .....	5.30
March .....	16.10
April .....	8.20
May .....	13.20
June .....	10.00
July .....	7.60
August .....	6.10
September .....	8.90
October .....	10.10
November .....	7.80
December .....	10.00

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<i>Total 1932 Receipts.....</i>	<u><u>\$111.20</u></u>
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CITY OF MANCHESTER  
EXHIBIT P — SCHEDULE II  
STATEMENT OF CEMETERIES  
*Accounts Receivable*  
FOR THE YEAR ENDED DECEMBER 31, 1932

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Total
Balance Outstanding January 1, 1932.....	\$436.00	\$30.00	\$26.00	\$492.00
<i>Add</i>				
Accounts Rendered During Year.....	361.00	94.50	36.00	491.50
<i>Total</i> .....	<u>\$797.00</u>	<u>\$124.50</u>	<u>\$62.00</u>	<u>\$983.50</u>
<i>Deduct</i>				
Accounts Paid During Year .....	342.00	68.50	20.00	430.50
Accounts Abated During Year.....	42.00	5.00	6.00	53.00
<i>Total</i> .....	<u>\$384.00</u>	<u>\$73.50</u>	<u>\$26.00</u>	<u>\$483.50</u>
<i>Balance Outstanding December 31, 1932</i> .....	<u>\$413.00</u>	<u>\$51.00</u>	<u>\$36.00</u>	<u>\$500.00</u>

## CITY OF MANCHESTER

## EXHIBIT Q

## FIRE DEPARTMENT

*Accounts Receivable*

FOR THE YEAR ENDED DECEMBER 31, 1932

Accounts Rendered During Year.....	\$65.00
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*Deduct*

Accounts Paid During Year.....	\$65.00
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ANNUAL OFFICIAL REPORT

CITY OF MANCHESTER

EXHIBIT R

STATEMENT OF PARKS AND COMMONS DEPARTMENT

*Accounts Receivable*

FOR THE YEAR ENDED DECEMBER 31, 1932

Balance Outstanding January 1, 1932.....	\$13.25
<i>Deduct</i>	
Accounts Paid During Year.....	\$13.25

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