

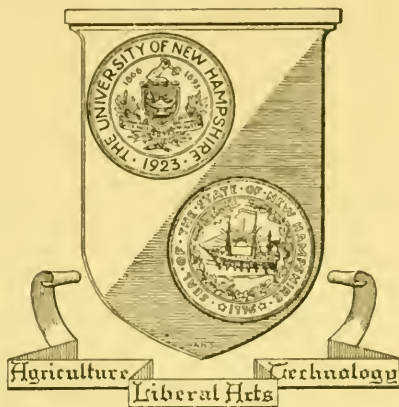
ANNUAL REPORT  
CITY OF MANCHESTER

NEW HAMPSHIRE



1938

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**City of Manchester**

**LEO G. RIEL**

*City Auditor*







Photo by Leslie

HON. DAMASE CARON, Mayor

EIGHTY-NINTH  
Annual Report  
OF THE  
CITY OF  
MANCHESTER,  
NEW HAMPSHIRE,  
FOR THE YEAR ENDING  
DECEMBER 31, 1938



Printed by  
THE LAFAYETTE PRESS, INC.  
Manchester, N. H.

1939





# MANCHESTER CITY GOVERNMENT

1938

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## *Mayor*

DAMASE CARON, M. D. .... Office, City Hall

Chosen at election in November, 1937. Salary, \$3,000 per annum.

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## *Mayor's Secretary*

Yvan R. Caron ..... Office, City Hall

Appointed by the Mayor. Salary \$1,500 per annum.

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## *Aldermen*

- Ward 1. Dana A. Emery.
  - Ward 2. Albert L. Clough.
  - Ward 3. Daniel F. Cronin.
  - Ward 4. Warren A. Bodwell.
  - Ward 5. Martin F. Glynn.
  - Ward 6. Michael J. Keane.
  - Ward 7. Thomas B. O'Malley.
  - Ward 8. Walter J. Richard.
  - Ward 9. James E. Hannon.
  - Ward 10. John Clark.
  - Ward 11. Elmer D. Roukey.
  - Ward 12. Nazaire E. Lareau.
  - Ward 13. J. Felix Daniel
- 

## *Board of Aldermen\**

### STANDING COMMITTEES

Accounts—Aldermen Clark, Keane, O'Malley.

Bills on Second Reading—Aldermen Keane, Emery, Clark.

Cemeteries—Aldermen Emery, Clough, Keane, Bodwell, Clark.

City Planning—Aldermen Richard, Cronin, Daniel.

Claims—Aldermen O'Malley, Lareau, Bodwell.

Enrollment—Aldermen Bodwell, Glynn, Lareau.

Finance—The Mayor, Aldermen Clough, Emery, Lareau, Cronin, O'Malley, Richard, Clark.

Lands and Buildings—Aldermen Cronin, Richard, Daniel.

Licenses—Aldermen Glynn, Keane, Daniel.

Lighting Streets—Aldermen Hannon, Roukey, Keane.

Streets and Sewers—Aldermen Daniel, Roukey, Hannon.

Board of Recreation—Aldermen Clough, Lareau.

Minor Offices—Aldermen Roukey, Glynn, Hannon.

Radio—Aldermen Glynn, Clough, Hannon.

Special Tax Committee—Aldermen O'Malley, Emery, Bodwell.

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• First named Chairman.

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### *Finance Commission*

Wilfred A. Laflamme, Chairman ..... Term expires January, 1939

Richard J. Welsh ..... Term expires January, 1941

J. Fred French, Clerk ..... Term expires January, 1940

Appointed by Governor for a term of three years.

Salary \$200 per annum.

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### *City Auditor*

Leo G. Riel ..... Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen  
in January annually. Salary \$2,500 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 \$2,500 per annum.

*Collector of Taxes*

William O. Corbin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.  
Term begins June 1. Salary \$2,500 per annum.

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*Assessors*

Michael J. Healy, Chairman ..... Term expires January, 1941

Eugene T. Sherburne ..... Term expires January, 1943

Edward J. Robitaille ..... Term expires January, 1939

One member elected by Board of Mayor and Aldermen biennially, in  
the month of January for a term of six years. Salary—Chairman \$2,800.  
Members of Board, \$2,500 per annum.

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*City Solicitor*

William H. Craig ..... The Kennard Building

Elected by Board of Mayor and Aldermen in January biennially.  
Salary \$1,600 per annum.

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*City Clerk*

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

Elected by Board of Mayor and Aldermen in January biennially.  
Salary \$3,000 per annum.

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*Superintendent of Public Buildings*

William F. Sullivan ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of  
4 years. Salary \$2,700 per annum. Term expires April, 1939.

*Registrars of Voters*

Donat H. Richer, Chairman .....	Term expires May, 1941
Harry R. Bennett .....	Term expires May, 1940
Michael E. Ahern, Clerk .....	Term expires May, 1939

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.

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*Police Commission*

J. Briggs Felton, Chairman .....	Term expires September, 1941
John F. County, Clerk .....	Term expires September, 1939
Joseph Laberge .....	Term expires September, 1940

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*

James F. O'Neil .....	Office at Police Station
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Appointed by Commissioners. Salary \$5,000 per annum.

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*Municipal Court*

Charles A. Perkins, Justice .....	Salary \$2,400 per annum
Alfred J. Chretien .....	Salary \$800 per annum

Appointed by Governor. Term until 70 years of age.

Robert C. Laing, Clerk .....	Salary \$750 per annum
Joseph McCormack, Probation Officer .....	Salary \$2,000 per annum

Appointed by Justice. Term not limited.

*Fire Commissioners*

James J. Holland, Chairman ..... Term expires May, 1941  
 Alfred Duval ..... Term expires May, 1939  
 Fred Hecker, Clerk ..... Term expires May, 1940

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.

*Chief Engineer*

Charles H. French ..... Office, Central Station, Vine Street  
 Elected by Board of Fire Commissioners. Salary \$4,500 per annum.

*Deputy Chief Engineers*

Edwin W. Merrill ..... Salary \$3,000 per annum  
 Arthur J. Provost ..... Salary \$2,900 per annum

Elected by Board of Fire Commissioners.

*Sealer 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 \$2,100 per annum.

*Board of Health*

John F. Holmes, M. D., Chairman ..... Term expires February 1, 1941  
 James J. Powers, M. D. .... Term expires February, 1, 1940  
 Jules O. Gagnon, M. D., ..... Term expires February 1, 1939

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

*Health Officer*

Howard A. Streeter, M. D. .... Salary \$4,500 per annum

Appointed by Board of Health

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*Board of Examiners of Plumbers*

Leon H. Goulet, (Master) .... Term expires January 1, 1941

Hugh Taylor, (Journeyman) .... Term expires January 1, 1941

William M. Cullity, (Inspector) ..... Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, Two Members for a term of Five Years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an Indefinite Period or until such time that this successor has been named and qualified.

William M. Cullity, Chairman

John R. Finnigan, Clerk

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*City Physician*

Gustave Lafontaine, M. D. .... Office, 1152 Elm Street

Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary \$1,600 per annum.

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*Department of Highways*

George B. Looney, Chairman .... Term expires January, 1941

Alfred Cote, Clerk .... Term expires January, 1939

Clarence A. Bennett .... Term expires January, 1940

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*

Francis B. Kenney ..... Office, City Hall

Elected by the Commissioners of Department of Highways. Salary  
\$5,000 per annum.

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*Commissioner of Charities*

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

Elected biennially at municipal election. Salary, \$2,500 per annum.

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## SCHOOL DEPARTMENT

*School Committee*

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

Ward 1. Chester W. Jenks.

Ward 2. Henry W. N. Bennett.

Ward 3. Walter A. Bartlett.

Ward 4. George H. Griffin.

Ward 5. Philip W. Sheridan.

Ward 6. James E. Barry.

Ward 7. James F. Berry.

Ward 8. Daniel B. O'Connor.

Ward 9. Timothy F. Hayes.

Ward 10. Frank L. McAllister,

Vice-Chairman of the Board.

Ward 11. Ralph F. Scannell.

Ward 12. Albert Miville.

Ward 13. Euclide F. Geoffrion.

Chosen at the election in November, 1937, for a term of two years.  
Salary \$100 per annum.

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

Appointed biennially by the Board. Salary \$1,000 per annum.

*Superintendent of Schools*

Austin J. Gibbons ..... Office, 88 Lowell Street

Term expires July 1, 1944. Salary \$7,000 per annum. \$5,000 paid by City of Manchester and \$2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

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*Assistant Superintendent*

Augusta Nichols ..... Term expires July 1, 1939

Nominated by members of School Board and elected by State Board of Education. Salary \$2,700 per annum. \$700 paid by City of Manchester, \$2,000 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, 1944  
 Wilfrid J. Lessard ..... Term expires October 1, 1943  
 Samuel P. Hunt ..... Term expired October 1, 1938  
 Allan M. Wilson ..... Term expires October 1, 1939  
 William Starr ..... Term expires October 1, 1940  
 Mrs. Mary C. Manning ..... Term expires October 1, 1941  
 W. Parker Straw ..... Term expires October 1, 1942

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.

• Deceased.

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*Librarian*

Carollne B. Clement ..... Salary \$2,600 per annum

Elected by the Trustees of Library.



*Water Commissioners*

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

J. Brodie Smith, Chairman .....	Term expires January, 1943
Murray H. Towle .....	Term expires January, 1941
Edgar Knowlton, Clerk .....	Term expires January, 1940
D. Frank Shea .....	Term expires January, 1939
Albert J. Precourt .....	Term expires January, 1944
Arthur H. St. Germain .....	Term expires January, 1942

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

*Superintendent of Water Works*

Percy A. Shaw ..... Office, Old Court House, West Merrimack Street  
Chosen by Water Commissioners annually. Salary \$5,000 per annum.

*Trustees Board of Recreation and Aviation*

Edgar L. Gadbois, Chairman .....	Term expires March 1, 1941
Edward Flanagan, Clerk .....	Term expires March 1, 1939
James F. O'Neil .....	Term expires March 1, 1940
Nazaire E. Lareau .....	Term expires January 1, 1940
Albert L. Clough .....	Term expires January 1, 1940

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 \$200 per annum.

*City Planning Board*

Alexis F. Bisson, Chairman .....	Term expires December 31, 1938
Romeo Lamy .....	Term expires December 31, 1940
* Thomas M. Smith .....	Term expires December 31, 1941
William F. Howes .....	Term expires December 31, 1942
Harry C. Jones .....	Term expires December 31, 1939

\* Deceased.

John J. Sullivan, 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.

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### *Board of Adjustment*

J. Joseph Lacey .....	Term expires March 1, 1940
Walter J. Duda, Chairman .....	Term expires March 1, 1943
T. Henry Quigley .....	Term expires March 1, 1942
Edmond Boisvert .....	Term expires March 1, 1941
Joseph T. Mauseau .....	Term expires March 1, 1939

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

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### *Trustees of Cemeteries*

Agnes T. Bryson .....	Term expires January, 1939
Clarence H. Knowles .....	Term expires January, 1939
Arthur E. Card .....	Term expires January, 1940
John H. Rice .....	Term expires January, 1940
Fred W. Pingree .....	Term expires January, 1941
Mary C. Manning .....	Term expires January, 1941
Paul C. Beaudoin .....	Term expires January, 1942
Harold M. Worthen .....	Term expires January, 1942

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

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### *Superintendent of All Cemeteries*

John H. Erskine .....	Office, Pine Grove Cemetery
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Appointed by Trustees of Cemeteries. Salary \$3,100 per annum.

*Trustees of Cemetery Funds*

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

Norwin S. Bean, Clerk ..... Term expires January, 1940

Harry L. Additon ..... Term expires January, 1945

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 \$1,200 per annum.

*Inspector of Petroleum*

Carl Schellenberg ..... Office, 265 Sullivan Street

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

*Parks and Playgrounds Commission*

John J. Sullivan, Chairman ..... Term expires April 1, 1943

Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1941

Arthur L. Franks ..... Term expires April 1, 1942

Pierre J. Charron ..... Term expires April 1, 1939

George O. Francoeur ..... Term expires April 1, 1940

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

*Superintendent of Parks and Playgrounds*

Thomas F. Sweeney

Elected by Parks and Playgrounds Commission. Salary \$2,700 annually.

*Art Commission*

Maude Briggs Knowlton, Chairman ..... Term expires October 1, 1939

Lucien H. Gosselin, Clerk ..... Term expires October 1, 1940

C. Douglass Still ..... Term expires October 1, 1941

Appointed by Mayor and confirmed by Board of Aldermen in September for a term of three years.

*Selectmen***WARD 1**

Edward A. Norton

Gordon E. Wheeler

Cyril D. Athearn

**WARD 2**

William J. Gauthier

Charles E. Woodbury

Victor C. Johnson

**WARD 3**

Patrick J. O'Brien

James B. Reagan

Lawrence C. Thornton

**WARD 4**

Joseph N. Goulet

John Clark

Franklin E. Mathews

**WARD 5**

Joseph A. Noga

Martin L. Mahoney

Patrick J. Creighton

**WARD 6**

Albert T. Boisclair

John J. O'Connor

John E. Conlon

## WARD 7

George A. Murray

P. Romeo Poirier

Elzy Bourassa

## WARD 8

Adelard F. Bouthiette

Willie Neault

Leo G. Ricard

## WARD 9

Leo Boisvert

Eugene Hebert

Lionel E. Plante

## WARD 10

Harmel L. Gaudreault

John Klop

Charles Lange

## WARD 11

Bernard McCabe

Hubert Carroll

James E. Heron

## WARD 12

Charles A. Caron

Leo Auger

Louis J. Soucy

## WARD 13

Joseph E. Beauchemin

Gerard E. Croteau

Lionel Doucet

Salary \$60 per term.

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*Moderators*

Ward 1. Charles B. Bodwell.

Ward 2. Guy L. Foster.

Ward 3. Fred W. Pingree.

Ward 4. Maurice F. Fitzgerald.

Ward 5. Philip W. Sheridan.

Ward 6. Edward F. Flanagan.

Ward 7. Thomas J. Walsh.

Ward 8. William Savageau.

Ward 9. Thomas E. Linehan.

## ANNUAL OFFICIAL REPORT

Ward 10. Clarence J. R. Hunter.

Ward 11. Cornelius H. Callahan, Jr.

Ward 12. Antoine Letendre.

Ward 13. Adolphe Duval.

Salary \$15 for each election or primary.

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*Ward Clerks*

Ward 1. Osgood G. S. Nutting.

Ward 2. Carl O. Seaman.

Ward 3. Philip C. Grace.

Ward 4. Walter J. Burke.

Ward 5. Bernard McQueeney.

Ward 6. Frank X. Cashin.

Ward 7. Joseph J. O'Brien.

Ward 8. Edmond Benoit.

Ward 9. Francis A. McDermott.

Ward 10. George J. Delisle.

Ward 11. Francis P. Grady.

Ward 12. George Gauthier.

Ward 13. Origene E. Lesmerises.

Salary \$80 per term.

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1938

CITY BRIDGES				
	Buildings	Land	Equipment	Total
Anoskeag Falls Bridge .....	.....	.....	.....	\$150,000.00
Colas Brook Bridge .....	.....	.....	.....	7,000.00
Elm Street Bridge .....	.....	.....	.....	50,000.00
Notre Dame Bridge .....	.....	.....	.....	800,000.00
Goffs 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
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
Total .....	.....	.....	.....	\$2,350,500.00

CITY CEMETERIES				
	Buildings	Land	Equipment	Total
Anoskeag 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, Huse Road .....	.....	200.00	.....	200.00
Pine Grove Cemetery, Brown Avenue .....	\$83,890.00	444,000.00	12,692.62	540,582.62
Piscataquog Cemetery, Milford-Bowman Streets ..	.....	7,500.00	47.10	7,547.10
Stowell Cemetery, Bodwell Road .....	.....	850.00	.....	850.00
Squog Cemetery, Bowman Street .....	.....	7,975.00	.....	7,975.00
Valley Cemetery, Pine Street .....	20,000.00	230,000.00	571.95	250,571.95
Totals .....	\$103,890.00	\$693,695.00	\$13,388.62	\$810,973.62

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1938

FIRE STATIONS			Buildings	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	.....	.....	234,321.00
Lake Avenue Engine House	.....	32,000.00	3,500.00	.....	\$69,071.00	61,030.00
Main Street Engine House	.....	32,000.00	4,500.00	.....	25,530.00	48,870.00
Hose House, Mammoth Road (Not Used)	.....	1,250.00	2,850.00	.....	12,370.00	4,100.00
Hose House, Nashua-Maple Streets	.....	8,500.00	2,590.00	.....	.....	.....
Rimmon Street Engine House	.....	28,800.00	1,200.00	.....	12,455.00	23,545.00
Somerville Street Engine House	.....	30,800.00	1,200.00	.....	22,610.00	52,610.00
South Elm Street Engine House	.....	6,100.00	880.00	.....	14,450.00	46,450.00
South Main Street Engine House	.....	30,000.00	1,200.00	.....	12,030.00	19,010.00
Webster Street Engine House	.....	30,000.00	2,650.00	.....	9,982.00	41,182.00
Weston Street Engine House	.....	23,000.00	1,500.00	.....	22,700.00	55,350.00
Drill Tower—Weston Street	.....	5,000.00	.....	.....	11,795.00	36,295.00
Riverside Hose—Front Street	.....	400.00	.....	.....	500.00	5,500.00
Fire Alarm Telegraph	.....	.....	.....	.....	.....	400.00
Massabesic Independent Hose	.....	.....	.....	.....	118,734.00	118,734.00
Totals	.....	\$309,850.00	\$47,435.00	.....	100.00	.....
					\$332,327.00	\$749,612.00



CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1938

CITY OF MANCHESTER

19

SCHOOLS					Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets		\$20,000.00	\$10,000.00	.....	\$6,652.85				\$36,652.85
Amoskeag School, Front Street		20,000.00	900.00	\$1,564.63	1,048.94				23,513.57
Ash Street School, Bridge-Maple Streets		57,000.00	21,800.00	2,941.02	3,415.96				85,156.98
Bakersville School, Elm-Queen City Avenue		100,000.00	9,000.00	3,786.66	7,991.57				120,778.23
Brown School, Armory-Alsace Streets		52,000.00	7,800.00	2,906.67	2,628.39				65,335.05
Central High School, Concord-Beech Streets		320,300.00	29,700.00	44,892.00	55,740.94				450,632.94
Chandler School, Concord-Ashland Streets		50,000.00	5,540.00	3,308.87	3,237.07				62,085.94
Corey Manual Training School, 250 Concord St.		.....	.....	.....	15,299.14				15,299.14
Crystal Lake School, Bodwell-Corning Roads		1,550.00	100.00	.....	.....				1,650.00
Franklin Street School, Franklin Street		273,800.00	24,000.00	3,503.84	9,747.05				311,050.89
Goffs Falls School, Brown Avenue		28,000.00	2,000.00	859.92	1,157.93				32,017.85
Hallsville School, Jewett-Hayward Streets		59,200.00	4,400.00	3,967.12	5,430.83				72,997.95
Harvey District School, South Willow Street		12,000.00	100.00	263.00	506.12				12,869.12
Highland School, Beech-Firrus Avenue		70,000.00	3,750.00	2,166.37	2,586.30				78,502.67
Lincoln Street School, Merrimack-Lincoln Streets		57,000.00	20,000.00	2,797.76	3,520.78				83,318.54
Maynard School, Merrimack-Union Streets		75,000.00	9,000.00	3,404.10	4,241.05				91,645.15
Parker School, South Main Street		40,000.00	6,000.00	2,267.03	3,234.53				51,501.56
Pearl Street School, Pearl Street		25,000.00	4,260.00	1,180.90	1,730.96				32,171.86
Portable School		600.00	.....	.....	.....				600.00
Practical Arts High School, Concord Street		948,000.00	32,780.00	.....	.....				980,780.00
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	700.00	1,500.35				38,750.35
Stark District School, River Road		1,800.00	500.00	.....	.....				2,300.00
Straw School, Chestnut Street		45,000.00	16,200.00	2,971.26	3,363.59				67,534.85
Varney School, Bowman-Varney Streets		50,000.00	8,560.00	3,309.97	5,124.51				66,994.48
Webster Street School, Webster-Chestnut Streets		57,000.00	16,710.00	3,243.66	3,864.91				80,818.57
Webster Mills School, Pond Road		700.00	100.00	.....	.....				800.00
West Side High and Main Street Schools, Main-Conant Streets		583,320.00	16,680.00	17,796.92	32,120.52				649,917.44
Weston School, Hanover Street		55,000.00	3,500.00	1,235.71	1,140.38				60,876.09
Wilson School, Wilson-Auburn Streets		92,000.00	8,320.00	4,090.39	5,356.68				109,767.07
Yongsville School, Candia Road		53,000.00	2,000.00	1,821.03	2,545.86				59,366.89
Storehouse and Janitors' Supplies		.....	.....	.....	941.52				941.52
Totals		\$3,207,270.00	\$279,400.00	\$114,978.83	\$184,128.73				\$3,785,777.56

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1938

PUBLIC BUILDINGS				Buildings	Land	Equipment	Total
Carpenter Memorial Library .....				\$328,000.00	\$71,400.00	\$379,783.40	\$779,183.40
Isolation Hospital .....				121,000.00	16,000.00	13,815.38	150,815.38
Golf Course .....				12,000.00	132,200.00	1,550.50	145,750.50
City Hall: .....				110,000.00	350,000.00	.....	460,000.00
Mayor .....				.....	.....	553.00	553.00
Aldermen .....				.....	.....	332.00	332.00
Auditor .....				.....	.....	1,570.50	1,570.50
Treasurer .....				.....	.....	960.00	960.00
Tax Collector .....				.....	.....	3,080.00	3,080.00
City Clerk .....				.....	.....	2,311.00	2,311.00
City Hall .....				.....	.....	2,443.55	2,443.55
Assessors .....				.....	.....	29,774.12	29,774.12
Board of Registrars .....				.....	.....	959.75	959.75
Department of Buildings .....				.....	.....	989.50	989.50
Highway Department .....				.....	.....	5,500.00	5,500.00
Charities Department .....				.....	.....	2,612.50	2,612.50
Board of Adjustment .....				.....	.....	337.45	337.45
Planning Board .....				.....	.....	92.50	92.50
City Yards, Franklin-Granite-Valley Streets .....				51,350.00	153,000.00	108,909.35	313,259.35
Incinerator .....				119,650.00	.....	1,030.20	120,680.20
Various Projects .....				.....	.....	16,358.05	16,358.05
Old Battery Building, Manchester Street .....				10,000.00	2,000.00	18,548.45	18,548.45
Old Court House, Franklin Street .....				28,000.00	27,000.00	276.10	55,276.10
Health Department .....				.....	.....	6,134.00	6,134.00
Water Department .....				.....	4,994,697.22	26,444.64	5,021,141.86
Police Station .....				65,000.00	19,250.00	31,632.50	115,882.50
Public Scales .....				.....	.....	540.85	540.85
Sealer of Weights and Measures .....				.....	.....	286.30	286.30
Totals .....				\$845,000.00	\$5,765,547.22	\$644,825.89	\$7,255,373.11

## CITY OF MANCHESTER

## Schedule of Property in Possession of City

as of December 31, 1938

CITY PARKS AND PLAYGROUNDS							
	Buildings	Land	Equipment	Total			
Bath House, Bedwell Road .....	\$450.00	\$450.00	.....	\$900.00			
Bath House, Willow, Rear .....	1,075.00	.....	.....	1,075.00			
Cemetery Brook Park, Plue 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 .....	14,800.00	45,200.00	.....	60,000.00			
Merrimack Common, Elm Street .....	.....	769,500.00	.....	769,500.00			
Park Common, Lake Avenue .....	.....	78,900.00	.....	78,900.00			
Park Common, Maple Street .....	.....	11,400.00	.....	11,400.00			
Prout Park, Young Street .....	.....	22,300.00	.....	22,300.00			
Rock Rhinon Park and Swimming Pool .....	27,400.00	17,150.00	.....	44,550.00			
Simpson Park .....	10,000.00	18,000.00	.....	28,000.00			
Stark Park .....	615.00	60,000.00	.....	60,615.00			
Sweeney Park, South Main Street .....	.....	20,900.00	.....	20,900.00			
Pulaski Park, Pine-Bridge Streets .....	35,000.00	49,000.00	.....	84,000.00			
Victory Park, Concord-Anberst Streets .....	.....	183,000.00	.....	183,000.00			
West Side Park, Wheelock Street .....	.....	8,585.00	.....	8,585.00			
Stevens Park, Lake Avenue-Mammoth Road .....	.....	11,000.00	.....	11,000.00			
Livingston Park .....	50,000.00	50,000.00	.....	100,000.00			
Manchester Athletic Field, Valley-Maple Streets ..	51,250.00	55,000.00	\$1,170.00	107,420.00			
Public Comfort Station-Merrimack Common .....	15,000.00	.....	42.00	15,042.00			
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			
Gossler Park, Blucher-Dubuque Streets .....	.....	10,000.00	.....	10,000.00			
Driving Park, South Willow Street .....	.....	12,000.00	.....	12,000.00			
Recreation Grounds, Goffstown Road, Rear .....	.....	35,000.00	.....	35,000.00			
Parks and Commons, Supplies and Equipment on hand .....	.....	.....	22,441.83	22,441.83			
Totals .....	\$280,720.00	\$1,707,385.00	\$23,653.83	\$2,011,758.83			

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1938

MISCELLANEOUS				
	Buildings	Land	Equipment	Total
Ward 2, Blodget 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 .....	55,000.00	20,000.00	\$4,108.50	79,108.50
City Vacant Land .....	.....	1,996.00	.....	1,996.00
Property Deeded to City for Non-Payment of Taxes .....	32,623.00	112,227.00	.....	144,850.00
Totals .....	\$100,423.00	\$140,923.00	\$4,108.50	\$245,454.50

SUMMARY				
	Bridges	Buildings	Land	Equipment and Supplies
City Bridges .....	\$2,350,500.00	.....	.....	.....
City Cemeteries .....	.....	\$103,890.00	\$693,695.00	.....
Fire Stations .....	.....	369,850.00	47,435.00	.....
Schools .....	.....	3,207,270.00	279,400.00	.....
Public Buildings .....	.....	845,000.00	5,765,547.22	.....
City Parks and Playgrounds .....	.....	280,720.00	1,707,385.00	.....
Miscellaneous .....	.....	100,423.00	140,923.00	.....
Totals .....	\$2,350,500.00	\$4,907,153.00	\$8,634,385.22	\$1,202,432.57
			\$114,978.83	\$17,209,449.62

REPORT ON AUDIT  
of  
REPORT AND ACCOUNTS  
CITY OF MANCHESTER  
NEW HAMPSHIRE

Year Ended  
December 31, 1938

*From the office of*  
HASKELL AND BENNETT  
*Certified Public Accountants*  
Manchester, N. H.



# CITY OF MANCHESTER

## INDEX

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	Pages
Comments .....	26-34
EXHIBIT A—Balance Sheet .....	36-41
SCHEDULE A-1—Statement of Temporary Loans .....	42
SCHEDULE A-2—Details of Municipal Indebtedness .....	44-47
SCHEDULE A-3—Statement of Loans Authorized .....	48
SCHEDULE A-4—State of Revenue of Prior Years .....	49
SCHEDULE A-5—Statement of Revenue of 1938 .....	50
SCHEDULE A-6—Cemetery Trust Funds Income Account .....	51
SCHEDULE A-7—Statement of Cemetery Trust Funds .....	52-59
SCHEDULE A, 8-A and 8-B—Statement of Library Trust Funds ..	60-63
EXHIBIT B—Statement of Budget Accounts .....	64-67
EXHIBIT C—Analysis of Estimated Revenue .....	68-71
EXHIBIT D—Analysis of Cash Receipts .....	72-77
EXHIBIT E—Analysis of Cash Disbursements .....	78-87
EXHIBIT F—Statement of Tax Collector's Department .....	88
EXHIBIT G—Statement of Water Department .....	89
EXHIBIT H—Treasurer's Cash Receipts and Disbursements .....	90
EXHIBIT I—Statement of City Clerk's Department .....	91
EXHIBIT J—Statement of Health Department .....	92
EXHIBIT K—Statement of School Department .....	93
EXHIBIT L—Statement of Municipal Court .....	94
EXHIBIT M—Statement of Highway Department .....	95
EXHIBIT N—Statement of City Library .....	96
EXHIBIT O—Statement of City Scales .....	97
EXHIBIT P-1—Statement of Cemeteries .....	98
EXHIBIT P-2—Statement of Cemeteries Accounts Receivable .....	99
EXHIBIT Q—Statement of Fire Department .....	100

June 7, 1939.

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

SIRS,

Pursuant to engagement, we have examined the accounts and records of the City of Manchester for the year ended December 31, 1938 and submit herewith our report 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 business on December 31, 1938 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items included therein were verified by examination of departmental records and other satisfactory vouchers and authorizations.

The following comments are applicable to the indicated items of the Balance Sheet:—

*Cash in Banks and On Hand* . . . . . \$337,093.34

Cash on Hand at the offices of the City Treasurer, Collector of Taxes and City Clerk was verified by actual count on May 1, 1939. Cash on Deposit as shown by the Treasurer's Cash Book was reconciled with bank statements as at May 1, 1939 and all balances were confirmed directly to us by the depositories.

#### CASH PROOF

The cash balances per books as at December 31, 1938 were reconciled with the verification of cash on May 1, 1939 as follows:—

*Cash on Deposit—May 1, 1939*

Merchants National Bank . . . . .	\$140,699.78
Amoskeag National Bank . . . . .	267.05
Manchester National Bank . . . . .	131,183.87

*Cash and Cash Items—May 1, 1939*

Cash on Hand . . . . .	\$4,133.93	
Advance Payrolls . . . . .	3,450.17	
Advances on Accounts Payable . . . . .	\$6,960.25	94,544.35
<b>Total—carried forward</b> . . . . .		<b>\$366,695.05</b>



*Less:—Advance Deposits*

City Clerk .....	\$2,986.36	
Board of Recreation and Aviation .....	961.50	
Collector of Taxes .....	2,272.02	
		<hr/>
		6,219.88

CASH BALANCE—May 1, 1939 .....	\$360,475.17
--------------------------------	--------------

*Reconciliation with December 31, 1938**Add:—Cash Disbursements*

January 1 to May 1, 1939 inclusive .....	1,137,687.84
	<hr/>
	\$1,498,163.01

*Deduct:—Cash Receipts*

January 1 to May 1, 1939 inclusive .....	1,161,069.67
	<hr/>

BALANCE—December 31, 1938 .....	\$337,093.34
	<hr/> <hr/>

*To be applied as follows:—*

Revenue Cash .....	\$300,142.09
Non-Revenue Cash .....	36,951.25
	<hr/>

Total as above .....	\$337,093.34
	<hr/> <hr/>

<i>City Clerk's Cash Fund</i> .....	\$100.00
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<i>Tax Collector's Cash Fund</i> .....	\$200.00
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The above funds were verified by actual count.

<i>Taxes Receivable</i> .....	\$475,756.01
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The Tax Ledgers for the years 1934 to 1937, inclusive, were examined, unpaid balances listed and the totals found to be in agreement with the controlling accounts kept by the City Auditor except as indicated in Exhibit F. Attention is directed to the post-closing adjustments in Exhibit F which aggregate \$33.90 and represent charges to the tax accounts reported to the City Auditor in error. Required adjustments have been effected in the 1939 accounts.

Analysis of the controlling accounts involved checking of all tax warrants issued during the period under review, inspection of proper authorizations in support of all transfers and abatements and audit of the detailed records of cash in the office of the Tax Collector to verify their agreement with the records of the City Treasurer and the City Auditor.

<i>Tax Titles</i> .....	\$39,374.00
<i>Tax Deeds</i> .....	\$28,704.43

Properties held under the above captions were acquired for non-payment of taxes.

All accounts were listed and totalled. Comparison with the controlling accounts kept by the City Auditor disclosed differences as follows at March 31, 1939:—

	<i>Tax Titles</i>	<i>Tax Deeds</i>
Auditor's Control Account .....	\$54,958.79	\$29,568.06
Total of Individual Accounts .....	54,946.86	29,569.86
	<hr/>	<hr/>
<i>Differences</i> .....	<u>\$11.93</u>	<u>\$1.80</u>

The above differences which have remained unchanged for some years are to be adjusted in 1939 in order to bring the accounts of the Tax Collector and the City Auditor into agreement. An overpayment recorded in the Collector's Tax Deeds Ledger in the amount of \$599.66, ascertained to be applicable to the revenue of the year 1938, has been adjusted in this report and in the 1939 accounts of the City.

Decreases of the properties held for non-payment of taxes as at December 31, 1938 compared with December 31, 1937 are shown below:—

	<i>Tax Titles</i>	<i>Tax Deeds</i>
December 31, 1938 .....	\$39,374.00	\$28,704.43
December 31, 1937 .....	48,222.22	31,280.50
	<hr/>	<hr/>
	<u>\$8,848.22</u>	<u>\$2,576.07</u>

Proper authorizations were inspected in support of all transfers and abatements affecting the above accounts and the detailed cash records kept by the Tax Collector were examined and found in agreement with the records of the City Treasurer and the City Auditor.

*Departmental Accounts Receivable* ..... \$9,345.89

Details of outstanding accounts due are shown in the Balance Sheet and in supporting Exhibits. Departmental bills and signed reports were examined in support of charges recorded in the books of the City Auditor and all credits and abatements were found to be supported by proper vouchers and by the records of the City Treasurer.

Comparison with the total amount outstanding at December 31, 1937 indicates an increase of \$280.15.

*Accounts Receivable—Water Department* ..... \$1,207.71

The Consumers' and Miscellaneous Ledgers of the Water Department were examined as at May 24, 1939. All outstanding balances were listed,

totalled and reconciled with the records of the City Auditor as at April 30, 1939. Reconciliation with balances as at December 31, 1938 was effected as shown in Exhibit G.

Detailed records of bills rendered for water and other charges and of cash collections and abatements were examined for the period January 1, 1938 to April 30, 1939 and found to be in agreement with the records of the City Auditor and the City Treasurer.

The records of the Water Department were further examined for the period May 1, 1939 to May 24, 1939. Formal receipts from the City Treasurer were produced to account for cash turned in since January 1, 1939 and the balance on hand at May 24, 1939 was verified by actual count.

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

This item represents the balance due on loans in anticipation of taxes. Details of the account are set forth in Schedule A-1. Loans issued during the year were supported by proper authorizations and verified with the City Treasurer's cash receipts. All payments during the year were accounted for by matured cancelled notes produced for our inspection.

*Appropriation Balances* ..... \$31,312.70

Authorized departmental appropriation balances at the close of the year are shown on the Balance Sheet. Comparison with December 31, 1937 discloses an increase of \$20,600.80 in this item. Further details are available in Exhibit B, Statement of Budget Accounts.

*Revenue of 1938 and Prior Years* ..... \$316,463.64

Details of this account are set forth in Schedule A-4, A-5 and Exhibit C.

*Revenue of 1939* ..... \$419.00

This balance represents cash received in 1938 on account of Sunday Licenses, etc. for the year 1939.

*Water Revenue* ..... \$1,207.71

Uncollected Accounts Receivable of the Water Department reserved for credit to the departmental appropriation when collected.

*Tailings* ..... \$4,890.06

The above amount represents the aggregate of wages and miscellaneous items which remain unclaimed at the office of the City Treasurer.

*West High Athletic Fund* ..... \$369.58

*Central High Athletic Fund* ..... \$167.41

Unexpended balances deposited with the City Treasurer arising from admission fees and subject to withdrawals by the High School Athletic Councils with the approval of the School Board to defray expenses incurred in connection with athletic programs.

## EXHIBIT A — PART II

## NON-REVENUE ACCOUNTS

Non-revenue accounts shown in the Balance Sheet, Exhibit A—Part II, represent balances at December 31, 1938 of appropriations for permanent improvements financed by bond issues authorized by the Board of Mayor and Aldermen with the approval of the Finance Commission.

Since cash receipts from the sale of bonds may be devoted solely to the purposes for which the loans are authorized, accounts dealing with non-revenue transactions are segregated from revenue accounts in the books of the City Auditor.

*Cash in Banks and on Hand* . . . . . \$36,951.25

Although no separate bank accounts are maintained for non-revenue cash, receipts and disbursements for non-revenue purposes are reported separately by the City Treasurer when feasible and recorded in special non-revenue accounts in the books of the City Auditor. In some cases, the required segregation is effected by the City Auditor through the medium of the General Journal.

Reference is made to the reconciliation of the Treasurer's Cash Account in the foregoing comments pertaining to Exhibit A—Part I.

*Loans Authorized* . . . . . \$138,000.00

Three per cent bonds in the above amount authorized for New School Construction on November 22, 1938 which had not been sold at the close of the year. The issue was sold on March 9, 1939 to the Trustees of Cemetery Funds at par.

*Appropriation Balances* . . . . . \$174,451.25

Included herein are unexpended balances of appropriations set up in connection with loans issued for the projects indicated in the Balance Sheet.

*Municipal Improvement Bonds—Not Allocated* . . . . \$500.00

Unallocated balance of bonds issued as at December 31, 1938.

## EXHIBIT A — PART III

## MUNICIPAL INDEBTEDNESS

*Net Bonded Debt* ..... \$3,605,000.00

The bonded indebtedness of the City was decreased in the amount of \$10,000.00 during the year 1938, as follows:—

Loans Issued During the Year .....	\$475,000.00
Loans Paid During the Year .....	485,000.00
	<hr/>
DECREASE .....	<u>\$10,000.00</u>

Proper authorizations were examined in connection with all loans issued during the period. Cancelled bonds matured during 1938 were produced for inspection and their aggregate par value found in agreement with cash paid by the City Treasurer.

Interest on coupons which matured during the period was calculated and found to agree in total with interest on bonds paid by the City Treasurer during the year.

Details relative to outstanding bond issues at December 31, 1938 are shown in Exhibit A—Schedule II which is in agreement with the subsidiary bond records maintained by the City Treasurer and the City Auditor.

Loans authorized and issued during the year were sold at a premium of \$14,769.25 and cash received from the sale of bonds was checked to the Treasurer's Cash Book and the records of the City Auditor.

*Notes Payable* ..... \$35,380.00

Notes issued at May 2, 1938 in the amount of \$8,880.00 in connection with the purchase of a site for the State Armory were found to be properly authorized. The notes were produced for our inspection by the holders, the Trustees of Cemetery Funds, together with other unmatured notes held by the Trustees in the amount of \$26,500.00. Notes matured and cancelled during the period were examined and checked with the records of the City Auditor.

The Notes Payable account decreased during the year 1938 in the amount of \$2,082.00.

## EXHIBIT A — PART IV

## TRUST FUNDS

*Cemetery Trust Funds* ..... \$732,658.52

The records of the Treasurer of the Trustees of Cemetery Funds were examined and reconciled with the accounts of the City Auditor. All pass books reflecting cash on deposit in Savings Banks were examined and the balances at December 31, 1938 confirmed directly to us by the depositories. All securities in the custody of the Trustees were produced and inspected. The above total of cash and securities was completely verified and the details thereof are set forth in the Balance Sheet, Exhibit A—Part IV and in Schedule A—VII.

Cemetery Trust Funds increased during the year in the amount of \$16,525.15.

*Library Trust Funds* ..... \$68,243.49

The Library Trust Funds consisted of cash on deposit in Savings Banks and an Income Account in the amount of \$890.37 which was on deposit at the Merchants National Bank and in use as a checking account for the deposit and disbursement of income from trust funds. The latter account was examined and reconciled with the bank's statement as at December 31, 1938, the balance of which was confirmed directly to us by the depository. All savings bank pass books were examined and balances at the close of the period verified independently by confirmation.

Library Trust Funds decreased during the year in the amount of \$134.59. Reference is made to Exhibit A—Part IV and to Schedules A—VIIIa and A—VIIIb for details.

*Other Funds* ..... \$85,758.40

Analysis of the above amount appears in the Balance Sheet, Exhibit A—Part IV. The funds, which are in the custody of the City Treasurer, consist of cash on deposit in savings banks. All balances shown by the pass books at December 31, 1938 were verified by correspondence with the depositories and were found in agreement with the records of the City Auditor.

Other Funds increased during the year in the amount of \$3,139.16.

*Cash Receipts and Disbursements*

Analyses of Cash Receipts and Disbursements, as shown in Exhibits D and E, after effecting minor required adjustments, are in agreement



with the records of the City Auditor and have been checked in detail with the City Treasurer's Reports of Cash Received and Treasury Warrants signed by the City Auditor and approved by the Finance Commission. Treasury Warrants were verified by complete checking with signed and approved payrolls and bill sheets submitted by the various departments during the year, examination of account classifications, and by a test examination of original vendors' invoices covering two months.

Exhibit H is a summary of cash receipts and disbursements for the year prepared from the City Treasurer's Cash Book.

### *Statement of Budget Accounts*

The Appropriation Ledger containing the departmental budget accounts was checked in detail, totalled, and the aggregate of balances found to be in agreement with the controlling accounts in the General Ledger. Cash receipts credited to appropriations were checked and verified. Departmental and municipal transfers and appropriation balances were also verified and found to be supported by proper authorizations.

Appropriations, as shown in Exhibit B, are in agreement with resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized.

### *Estimated Revenue*

Estimated Revenue is the term applied to all revenues of the City except taxes, water revenue and funds raised by the sale of bonds or notes. A complete analysis of the account is appended hereto as Exhibit C.

### *Departmental Accounts Receivable Ledger*

The Departmental Accounts Receivable Ledger was checked in detail, totalled and found to be in agreement with the controlling account in the General Ledger kept by the City Auditor.

### *Departmental Cash Receipts*

Cash receipts records maintained by the various departments were examined and checked to the records of the City Treasurer and the City Auditor. Cash balances on hand in the several departments at December 31, 1938 were verified by reconciliation to the date of examination, inspection of City Treasurer's receipts issued and verification of cash on hand.

Further details relative to the various departmental accounts are

available in the Departmental Statements shown in Exhibits G to Q, inclusive, and in the preceding Balance Sheet comments.

### *City Clerk's Department*

The City Clerk's Cash Book was totalled and found in agreement with the total of cash turned over to the City Treasurer. Receipts from licenses and permits for the year were verified in detail from stubs, duplicate receipts and other supporting data made available to us. Fees, etc. were checked with copies of documents recorded and other original records.

The Automobile Permit Book was totalled for the year and checked with the total cash turned over to the Treasurer and with the records of the City Auditor. A test of the Auto Permit Book was made by comparison with carbon copies of the original permits on file at the office of the Commissioner of Motor Vehicles at Concord. Receipts from the certification of births, marriages and deaths have been recorded in the City Clerk's Cash Book and have been deposited with the City Treasurer.

### *General Ledger*

All entries in the General Ledger were checked from the books of original entry, additions verified and a trial balance abstracted. All entries in the General Journal for the year were completely vouched from resolutions of the Board of Mayor and Aldermen and other supporting data examined.

We acknowledge gratefully the co-operation extended to us and to the members of our staff during the progress of the audit by City Officials and other employees of the City.

Respectfully submitted,

HASKELL AND BENNETT,

*By* PERCY H. BENNETT, C.P.A.





CITY OF MANCHESTER  
EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1938  
PART I — REVENUE ACCOUNTS

ASSETS		LIABILITIES	
<i>Current Debt</i>		<i>Current Debt</i>	
Cash in Banks and On Hand	\$300,142.09	Temporary Revenue Loans	\$500,000.00
City Clerk's Cash Fund	100.00		
Tax Collector's Fund	200.00		
		<i>Appropriation Balances</i>	
Total Cash in Banks and Office	\$300,442.09	Highway—Rehabilitation	\$4,701.00
<i>Taxes Receivable</i>		Highway—New Sewers and	
Taxes of 1934	\$4,814.00	Highways	10,511.69
Taxes of 1935	7,729.50	Old Age Assistance	2,741.76
Taxes of 1936	9,228.79	Carpenter Memorial Library	127.64
Taxes of 1937	12,302.36	Parks and Playgrounds—	
Taxes of 1938	441,681.36	Rehabilitation	564.69
		National Youth Adminis-	
		tration	926.81
Total Taxes Receivable	475,756.01	Federal Music Project	111.72
Tax Titles	39,374.00	Water Department	11,082.39
Tax Deeds	28,704.43	Publicity Fund	545.00
		Total Appropriation Balances	31,312.70

## CITY OF MANCHESTER

## EXHIBIT A

## BALANCE SHEET AS AT DECEMBER 31, 1938

## PART I — REVENUE ACCOUNTS — Continued

*Departmental Accounts Receivable*

Fire Department .....	\$71.50
Health Department .....	531.41
Highway Department .....	8,355.18
School Department .....	38.80
Pine Grove Cemetery .....	283.00
Valley Cemetery .....	51.06
Piscataquog Cemetery .....	15.00

## Total Departmental Accounts

Receivable .....	9,345.89
Accounts Receivable—Water Department	
—contra .....	1,207.71

---

 TOTAL ASSETS .....
 

---

 \$854,830.13
 

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Revenue of 1938 and Prior Years .....	316,463.64
Revenue of 1939—Sunday Licenses, etc. ..	419.00
Water Revenue—Reserved for Appropriation when collected—contra .....	1,207.71
Tailings .....	4,890.06
West High Athletic Fund .....	369.58
Central High Athletic Fund .....	167.44

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 TOTAL LIABILITIES .....
 

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 \$854,830.13
 

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## CITY OF MANCHESTER

## EXHIBIT A

## BALANCE SHEET AS AT DECEMBER 31, 1938

## PART II — NON-REVENUE ACCOUNTS

ASSETS		LIABILITIES	
<i>Appropriation Balances</i>			
Cash in Banks and On Hand .....	\$36,951.25	New Sidewalks .....	\$2,934.70
Loans Authorized .....	138,000.00	New Highways .....	189.00
		W. P. A. Sidewalk Survey .....	876.00
		Highway—Permanent Improve- ments to Bridges .....	63.93
		Notre Dame Bridge .....	267.05
		Incinerator .....	2,660.84
		Improvements to Schools and Public Buildings .....	149.11
		W. P. A. Improvements to Public Buildings .....	229.25
		Building Department—Addition to Police Station .....	2,472.60
		General Parks Improvements .....	28.88
		Improvements— Sheridan-Emmett Park .....	18.60
		Purchase of New Equipment .....	331.14
		Fire Department—New Equip- ment .....	2,096.20
		Fire Department—New Cables and Repairs .....	4,294.52
		Airport Improvements .....	12,444.13
		Golf Course—New Equipment and Improvements .....	50.37
		Resurfacing School Yards .....	293.33
		New Reservoir Construction .....	697.45
		Valley Cemetery Brook Project .. Board of Recreation and Aviation	6,168.85
		W. P. A. Rehabilitation .....	185.30
		School Building Construction ....	138,000.00
Total Appropriation Balances .....			\$174,451.25
Municipal Improvement Bonds—Not Allocated			500.00
TOTAL ASSETS .....		TOTAL LIABILITIES .....	\$174,951.25
\$174,951.25			

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1938

PART III — INDEBTEDNESS

ASSETS		LIABILITIES	
Net Bonded Debt—Balancing Account . . .	\$3,605,000.00	Bonded Debt— <i>Serial Bonds</i>	
Notes Payable—Balancing Account . . . . .	35,380.00	Fire Loans . . . . .	\$62,161.00
		Health Loans . . . . .	847.00
		Sewer Loans . . . . .	1,004,021.54
		Highway Loans . . . . .	935,854.12
		Bridge Loans . . . . .	475,031.00
		School Loans . . . . .	492,775.00
		Water Loans . . . . .	121,000.00
		Recreation Loans . . . . .	69,597.00
		World War Memorial Loan . . . . .	15,000.00
		Sidewalk Loans . . . . .	72,280.00
		Departmental Equipment Loan . . . . .	30,200.00
		New Highways, New Sewers, New Sidewalks . . . . .	70,519.00
		Permanent Improvements to Public Buildings . . . . .	98,214.33
		Incinerator Loan . . . . .	75,000.00
		Airport Loan . . . . .	75,000.00
		Unappropriated Balance . . . . .	500.00
		Cemetery Loan . . . . .	7,000.00
		Total Bonded Debt . . . . .	\$3,605,000.00
		<i>Notes Payable</i>	
		Improvements—Sheridan-Emmett Park . . . . .	\$6,500.00
		General Parks Improvements . . . . .	15,000.00
		Departmental Equipment . . . . .	5,000.00
		Purchase Site of State Armory . . . . .	8,880.00
		Total Notes Payable . . . . .	35,380.00
TOTAL ASSETS . . . . .	\$3,640,380.00	TOTAL LIABILITIES . . . . .	\$3,640,380.00

## CITY OF MANCHESTER

## EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1938

## PART IV — TRUST FUNDS

ASSETS		LIABILITIES	
<i>Cemetery Trust Funds</i>		<i>Cemetery Trust Funds</i>	
Cash on Deposit .....	\$509,278.52	Pine Grove Perpetual Care	\$579,034.65
Securities .....	223,380.00	Valley Perpetual Care ....	84,029.43
Total Cemetery Trust Funds .....	\$732,658.52	Piscataquog Perpetual Care	14,987.07
<i>Library Trust Funds</i>		Merrill Perpetual Care ....	5,788.55
Cash on Deposit .....	68,243.49	Amoskeag Perpetual Care .	2,078.14
<i>Rock Rimmon Park Improvement Fund</i>		Stowell Perpetual Care ...	546.69
Cash on Deposit .....	22,354.09	Pine Grove Special (Exhibit A—Schedule 7)	34,915.63
<i>Fire Damage Replacement Fund</i>		Valley Special (Exhibit A—Schedule 7)	10,274.93
Cash on Deposit .....	31,813.89	Merrill Special (Exhibit A—Schedule 7)	206.67
<i>Nathan P. Hunt Children's Entertainment Fund</i>		Piscataquog Special (Exhibit A—Schedule 7)	130.50
Cash on Deposit .....	5,667.16	Gale Fund Income Account	666.26
<i>Nathan P. Hunt School Prize and Book Fund</i>		Total Cemetery Trust Funds .....	\$732,658.52
Cash on Deposit .....	3,297.33		
<i>Herrick Fund</i>		<i>Library Trust Funds</i>	
Cash on Deposit .....	604.62	Mrs. Georgia B. D. Carpenter Fund .....	\$10,075.99
<i>C. H. Bartlett Legacy</i>		Dean Fund .....	13,581.47
Cash on Deposit .....	21,361.56	Ruth E. Dudley Fund .....	57.61
<i>Clara N. Brown Fund</i>		Mary A. Elliott Fund .....	5,570.36
Cash on Deposit .....	659.75	Eliza A. Eaton Fund .....	4,415.35

Emily A. Smith Fund .....	5,363.20	
Michael Prout Fund .....	8,008.69	
Moody Currier Fund .....	5,000.00	
Edwin Jones Fund .....	5,022.02	
John Hosley Fund .....	5,000.00	
John Hosley Income Account	2,179.53	
James Liddell Arnott Fund .	1,013.91	
Mary M. Tolman Fund .....	2,064.99	
Income Account .....	890.37	
Total Library Trust Funds .....	68,243.49	
<i>Other Funds</i>		
Rock Rimmon Park Improve- ment Fund .....	\$22,354.09	
Fire Damage Replacement Fund .....	31,813.89	
Nathan P. Hunt Children's Entertainment Fund .....	5,667.16	
Nathan P. Hunt School Prize and Book Fund ....	3,297.33	
Herrick Fund .....	604.62	
C. H. Bartlett Legacy .....	21,361.56	
Clara N. Brown Fund .....	659.75	
Total Other Funds .....	85,758.40	
TOTAL ASSETS .....	\$886,660.41	
TOTAL LIABILITIES .....	\$886,660.41	

CITY OF MANCHESTER  
 EXHIBIT A — SCHEDULE I  
 STATEMENT OF TEMPORARY LOANS  
 FOR THE YEAR ENDED DECEMBER 31, 1938

<i>Date Issued</i>	<i>Sold To</i>	<i>Date Due</i>	<i>Interest Rate</i>	<i>Amount</i>
February 8	E. H. Rollins and Sons, Boston .....	December 7, 1938	.539%	\$500,000.00
March 23	First National Bank of Boston .....	December 15, 1938	.78%	500,000.00
June 23	Merchants National Bank of Manchester	December 12, 1938	.48%	200,000.00
November 30	Jackson and Curtis, Boston .....	July 12, 1939	.319%	500,000.00
				<u>\$1,700,000.00</u>

SUMMARY

Balance Outstanding January 1, 1938 .....	\$700,000.00
Total Loans Issued During the Year .....	1,700,000.00
Total .....	<u>\$2,400,000.00</u>
DEDUCT:—Loans Paid During the Year .....	1,900,000.00
Balance Outstanding December 31, 1938 .....	<u>\$500,000.00</u>





CITY OF MANCHESTER  
 EXHIBIT A — SCHEDULE II  
*DETAILS OF MUNICIPAL INDEBTEDNESS*  
 DECEMBER 31, 1938

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Mar. 1, 1919	Highways, Sewers .....	Mar. 1, 1939	4%	\$300,000.00	\$5,000.00
Aug. 1, 1920	New School .....	Aug. 1, 1939/40	5%	350,000.00	35,000.00
Jan. 1, 1921	New Schools and Equipment .....	Jan. 1, 1939/41	5%	300,000.00	45,000.00
April 1, 1921	Weston School and Equipment .....	Apr. 1, 1929/41	5%	63,000.00	9,000.00
May 1, 1921	New Schools and Equipment .....	May 1, 1939/41	5%	300,000.00	45,000.00
July 1, 1921	New Sewers .....	July 1, 1939/41	5%	50,000.00	6,000.00
Oct. 1, 1921	New Schools and Equipment .....	Oct. 1, 1929/41	5%	300,000.00	45,000.00
Oct. 1, 1921	Kelley Street Sewers .....	Oct. 1, 1939/41	4%	100,000.00	15,000.00
Jan. 1, 1922	Repairs to Spring Street School .....	Jan. 1, 1939/42	4½%	20,000.00	4,000.00
Mar. 1, 1922	New Schools and Equipment .....	Mar. 1, 1939/42	4%	600,000.00	120,000.00
July 1, 1922	New Sewers .....	July 1, 1939/42	4%	300,000.00	60,000.00
Sept. 1, 1922	New Schools .....	Sept. 1, 1939/42	4%	300,000.00	60,000.00
Oct. 1, 1922	Motor Fire Apparatus .....	Oct. 1, 1939/42	4%	60,000.00	12,000.00
Dec. 1, 1922	New Schools .....	Dec. 1, 1939/42	4%	300,000.00	60,000.00
Feb. 1, 1923	New Sewers .....	Feb. 1, 1939/43	4%	100,000.00	25,000.00
Apr. 1, 1923	New Sewers .....	Apr. 1, 1939/43	4%	100,000.00	25,000.00
May 1, 1923	Queen City Bridge .....	May 1, 1939/43	4%	900,000.00	225,000.00
July 1, 1923	New Sewers .....	July 1, 1939/43	4%	50,000.00	12,500.00
July 1, 1923	New Sewers .....	July 1, 1939/43	4%	40,000.00	10,000.00
Oct. 1, 1923	Motor Fire Apparatus .....	Oct. 1, 1929/43	4%	60,000.00	15,000.00
Dec. 1, 1923	New Schools .....	Dec. 1, 1939/43	4%	100,000.00	25,000.00

Aug. 1, 1924	New Sewers .....	Aug. 1, 1939/44	30,000.00	4%	6,000.00
Dec. 1, 1924	Addition to Youngsville School .....	Dec. 1, 1939/44	35,000.00	4%	7,000.00
June 1, 1925	New Sewers .....	June 1, 1939/45	200,000.00	4%	70,000.00
Sept. 1, 1925	Enlarging and Improving Water Works ..	Sept. 1, 1939/45	150,000.00	4%	46,000.00
June 1, 1926	New Sewers .....	June 1, 1939/46	100,000.00	4%	40,000.00
May 1, 1927	New Highways .....	May 1, 1939/47	100,000.00	4%	24,000.00
June 1, 1927	New Sewers .....	June 1, 1939/47	50,000.00	4%	18,000.00
Aug. 1, 1927	New Highways .....	Aug. 1, 1939/47	100,000.00	4%	24,000.00
Aug. 1, 1927	New Sewers .....	Aug. 1, 1939/47	25,000.00	4%	9,000.00
Feb. 1, 1928	Cemetery Brook Culvert—New Sewers ..	Feb. 1, 1939/48	55,000.00	4%	25,000.00
May 1, 1928	Lake Road Construction .....	May 1, 1939/48	50,000.00	4%	20,000.00
July 1, 1928	Permanent Streets—Sewers .....	July 1, 1939/48	150,000.00	4%	70,000.00
July 1, 1928	Building and Equipment Schools .....	July 1, 1939/48	24,000.00	4%	10,000.00
July 1, 1928	World War Memorial .....	July 1, 1939/48	34,500.00	4%	15,000.00
July 1, 1929	Streets—Sewers .....	July 1, 1939/49	175,000.00	4½%	94,000.00
Sept. 1, 1929	Motor Driven Fire Apparatus .....	Sept. 1, 1939/49	23,000.00	4½%	11,000.00
Sept. 1, 1929	New Sewers .....	Sept. 1, 1939/49	50,000.00	4½%	23,000.00
Sept. 1, 1930	Permanent Improvements .....	Sept. 1, 1939/50	425,000.00	4%	240,000.00
Oct. 1, 1931	Permanent Improvements .....	Oct. 1, 1939/51	300,000.00	4%	195,000.00
Apr. 1, 1932	Permanent Improvements .....	Apr. 1, 1939/52	100,000.00	4½%	70,000.00
July 1, 1933	Permanent Improvements .....	July 1, 1939/43	100,000.00	4½%	50,000.00
Nov. 1, 1933	Water—New Reservoir .....	Nov. 1, 1939/43	150,000.00	4%	75,000.00
July 1, 1934	Resurfacing Highways .....	July 1, 1939	100,000.00	4%	20,000.00
Sept. 1, 1934	Permanent Improvements .....	Sept. 1, 1939/54	50,000.00	3½%	38,000.00
Sept. 1, 1934	Purchase of New Equipment .....	Sept. 1, 1939	37,500.00	4%	7,500.00
June 1, 1935	Highways—Department Equipment .....	June 1, 1939/40	100,000.00	3%	40,000.00
June 1, 1935	New Sewers, Highways and Sidewalks ..	June 1, 1939/55	50,000.00	3%	41,000.00
Sept. 1, 1935	Permanent Improvements .....	Sept. 1, 1939/55	65,000.00	3%	53,000.00
Sept. 1, 1935	Permanent Improvements .....	Sept. 1, 1939/55	60,000.00	3%	51,000.00
Dec. 1, 1935	New Sewers .....	Dec. 1, 1939/55	100,000.00	3%	85,000.00
July 1, 1936	Municipal Improvements .....	July 1, 1939/56	120,000.00	3%	108,000.00
Aug. 1, 1936	McGregor Bridge .....	Aug. 1, 1939/56	250,000.00	3%	224,000.00
Sept. 1, 1936	Incinerator .....	Sept. 1, 1939/56	85,000.00	3%	75,000.00

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE II  
DETAILS OF MUNICIPAL INDEBTEDNESS  
DECEMBER 31, 1938 — *Concluded*

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Mar. 1, 1937	Improvements of Airport .....	Mar. 1, 1939/57	3%	60,000.00	57,000.00
Mar. 1, 1937	New Sewers .....	Mar. 1, 1939/57	3%	100,000.00	95,000.00
May 1, 1937	New Sewers .....	May 1, 1939/57	3%	80,000.00	76,000.00
July 1, 1937	Municipal Improvements .....	July 1, 1939/47	3%	130,000.00	117,000.00
July 1, 1937	Municipal Improvements .....	July 1, 1939/57	3%	45,000.00	42,000.00
July 1, 1938	Municipal Improvements .....	July 1, 1939/58	2½%	200,000.00	200,000.00
July 1, 1938	Resurfacing Highways .....	July 1, 1939/48	2½%	75,000.00	75,000.00
July 1, 1938	New Highways .....	July 1, 1939/58	2½%	50,000.00	50,000.00
Aug. 1, 1938	Municipal Improvements and Equipment .....	Aug. 1, 1939/58	2½%	125,000.00	125,000.00
Oct. 1, 1938	New Sewers and Highways .....	Oct. 1, 1939/58	2½%	25,000.00	25,000.00
TOTAL MUNICIPAL BONDED INDEBTEDNESS .....				\$3,615,000.00	\$3,605,000.00

Total Municipal Bonded Debt—January 1, 1938 .....		\$3,615,000.00
ADD:—Loans Issued During the Year .....		475,000.00
		<u>\$4,090,000.00</u>
DEDUCT:—Loans Paid During the Year .....		485,000.00
TOTAL MUNICIPAL BONDED DEBT—DECEMBER 31, 1938 .....		<u><u>\$3,605,000.00</u></u>

### SUMMARY

Total Municipal Bonded Debt—January 1, 1938 .....		\$3,615,000.00
ADD:—Loans Issued During the Year .....		475,000.00
		<u>\$4,090,000.00</u>
DEDUCT:—Loans Paid During the Year .....		485,000.00
TOTAL MUNICIPAL BONDED DEBT—DECEMBER 31, 1938 .....		<u><u>\$3,605,000.00</u></u>

CITY OF MANCHESTER  
 EXHIBIT A — SCHEDULE II  
 DETAILS OF MUNICIPAL INDEBTEDNESS  
 DECEMBER 31, 1938  
 NOTES PAYABLE

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Dec. 1, 1935	General Parks Improvements .....	Dec. 1, 1939/45	3%	\$10,000.00	\$7,000.00
July 1, 1936	Departmental Equipment .....	July 1, 1939/43	3%	7,000.00	5,000.00
Sept. 1, 1936	General Parks Improvements .....	Sept. 1, 1939/46	3%	10,000.00	8,000.00
June 1, 1937	Parks Improvements .....	June 1, 1939/45	3%	7,500.00	6,500.00
May 2, 1938	Land—State Armory .....	May 1, 1939/43	3%	8,880.00	8,880.00
TOTAL NOTES PAYABLE .....					<u>\$35,380.00</u>

*SUMMARY*

Total Notes Payable—January 1, 1938 .....	\$37,462.00
ADD:—Notes Issued During the Year .....	8,880.00
	<u>\$46,342.00</u>
DEDUCT:—Notes Paid During the Year .....	10,962.00
TOTAL NOTES PAYABLE—DECEMBER 31, 1938 .....	<u>\$35,380.00</u>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE III  
STATEMENT OF LOANS AUTHORIZED AND ISSUED  
DURING THE YEAR ENDED DECEMBER 31, 1938

Date of Issue	Purpose of Loan	Maturity Dates	Rate of Interest	Amount Authorized	Amount Issued	Sold At	Cash Received
May 2, 1938	Purchase of Land— State Armory* .....	May 1, 1939/43	3%	\$8,880.00	\$8,880.00	100.000	\$8,880.00
July 1, 1938	Municipal Improvements	July 1, 1939/58	2½%	200,000.00	200,000.00	104.429	208,858.00
July 1, 1938	Resurfacing Highways ..	July 1, 1939/48	2½%	75,000.00	75,000.00	104.429	78,321.75
July 1, 1938	New Highways .....	July 1, 1939/58	2½%	50,000.00	50,000.00	104.429	52,214.50
Aug. 1, 1938	Municipal Improvements and Equipment .....	Aug. 1, 1939/58	2½%	125,000.00	125,000.00	100.250	125,312.50
Oct. 1, 1938	New Sewers and Highways .....	Oct. 1, 1939/58	2½%	25,000.00	25,000.00	100.250	25,062.50
Nov. 22, 1938	New School Construction*	Jan. 1, 1940/59	3%	138,000.00	.....	.....	.....
				<u>\$621,880.00</u>	<u>\$483,880.00</u>		<u>\$498,619.25</u>

\* Sold to Trustees of Cemetery Funds at Par.

NOTE:—Bonds for New School Construction authorized in 1938 were issued March 9, 1939.

CITY OF MANCHESTER  
**EXHIBIT A — SCHEDULE IV**  
*STATEMENT OF REVENUE OF 1938 AND*  
*PRIOR YEARS*

Balance January 1, 1938 ..... \$294,707.68

*Additions*

Additional Warrants .....	\$1,875.65	
Voluntary Taxes .....	1,052.00	
Adjustments of 1937 Taxes Paid in Advance .....	.74	
Transferred from Revenue of 1938 .....	20,284.53	
		<hr/>
Total Additions .....		23,212.92
		<hr/>
Total Additions and Balance .....		\$317,920.60

*Deductions*

Highway Department Accounts Receivable		
Transferred to Non-Revenue Appropriations	\$460.05	
Adjustments of Taxes Prior to 1938 on		
Deeded Property Sold .....	53.38	
Highway Department Accounts Receivable		
Abated .....	388.71	
Adjustments of Prior Years' Taxes .....	64.08	
Tax Deeds Charged Off .....	140.74	
Real Estate Agent's Services for 1937 .....	350.00	
		<hr/>
Total Deductions .....		1,456.96
		<hr/>
BALANCE PER EXHIBIT A—December 31, 1938 ..		\$316,463.64
		<hr/> <hr/>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE V  
*STATEMENT OF REVENUE OF 1938*

Property Tax Warrant .....	\$3,412,958.87
Poll Tax Warrant .....	87,254.00
Additional Tax Warrants Issued .....	2,739.19
Amount Raised from Estimated Revenue ....	411,605.11
Unexpended Appropriation Balances .....	64,148.91
Uncollected Departmental Accounts	
Receivable .....	1,482.74
Tax Titles—Interest (Transfers) .....	2,884.01
Tax Titles—Costs (Transfers) .....	1,333.60
Total .....	<u>\$3,984,406.43</u>

*Deductions*

Appropriations for 1938 .....\$2,837,002.00

*Additional Appropriations*

Emergency Relief Gardens ...	\$1,500.00
Highway Department .....	70,000.00
Health Department .....	2,000.00
Charities Department .....	175,000.00
Federal Music Project .....	500.00
Street Lighting .....	500.00
Parks and Playgrounds .....	7,800.00
W. P. A.—Storm Damage ....	12,500.00
Building Department .....	7,500.00
W. P. A.—Highway Rehabili- tation .....	9,700.00
W. P. A.—New Sewers and Highways .....	<u>18,000.00</u>

Total Additional Appropriations ..... 305,000.00

*Other Deductions*

Appropriation Overdrafts .....	\$13,427.74
School Per Capita Tax .....	18,984.00
State Tax .....	196,548.00
County Tax .....	593,123.44
Adjustments—Refunds and Abatements of Taxes .....	9.90
Adjustments 1938 Taxes on Deeded Property Sold .....	<u>26.82</u>

Total Other Deductions ..... \$22,119.90

Total Deductions ..... 3,964,121.90

BALANCE TRANSFERRED TO REVENUE OF

PRIOR YEARS ..... \$20,284.53



## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE VI

## CEMETERY TRUST FUNDS

## INCOME ACCOUNT—FOR THE YEAR ENDED DECEMBER 31, 1938

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balances—January 1, 1938 . . . . .	\$63,151.74	\$18,373.54	\$5,101.88	\$1,923.44	\$127.86	\$7,008.64	\$46.11
<i>Add</i>							
Interest on Bonds . . . . .	7,707.50	1,225.00					
Interest on Serial Notes . . . . .	1,033.20						
Interest from Savings Banks . . . . .	10,303.76	1,636.68	442.87	172.98	47.78	1,293.86	16.58
Interest from Lots Sold . . . . .	220.70						
Totals . . . . .	\$82,416.90	\$21,235.22	\$5,544.75	\$2,096.42	\$175.64	\$8,302.50	\$62.69

*Expenditures*

Perpetual Care . . . . .	\$12,323.00	\$1,632.50	\$254.00	\$117.00	\$44.00		\$16.00
Semi-Perpetual Care . . . . .	781.26						
Care of Single Graves . . . . .	440.61						
Special Care . . . . .		6.00	10.00			\$735.00	
Appropriations for Improve- ments . . . . .	6,000.00	1,000.00					
Salary of Treasurer . . . . .	500.00						
Safety Deposit Box Rental . . . . .	16.50	11.00					
Filling Vases . . . . .		43.00					
Care of Stark Lot . . . . .						40.00	
Miscellaneous . . . . .	1,666.16						
Totals . . . . .	\$21,727.53	\$2,692.50	\$264.00	\$117.00	\$44.00	\$775.00	\$16.00
BALANCES—December 31, 1938	\$60,689.37	\$18,542.72	\$5,280.75	\$1,979.42	\$131.64	\$7,527.50	\$46.39

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1938  
PINE GROVE CEMETERY

Par Value	Description.	Rate	Maturity	Nos.	Serial Numbers	Amount
7 M	City of Manchester—School Bonds	4%	Dec. 1, 1939/44	Nos. 29-35	Inclusive	\$7,000.00
20 M	City of Manchester—Highway Bonds	4%	May 1, 1939/48	Nos. 31-50	Inclusive	20,000.00
21 M	City of Manchester—Water Bonds	4%	Sept. 1, 1939/41	Nos. 105-125	Inclusive	21,000.00
23 M	City of Manchester—Sewer Bonds	4%	Sept. 1, 1939/49	Nos. 28-50	Inclusive	23,000.00
9 M	City of Manchester—School Bonds	5%	April 1, 1939/41	Nos. 55-63	Inclusive	9,000.00
12 M	City of Manchester—Fire Depart. Bonds	4%	Oct. 1, 1939/42	Nos. 49-60	Inclusive	12,000.00
70 M	City of Manchester—Permanent Improve- ments	4½%	April 1, 1939/52	Nos. 31-100	Inclusive	70,000.00
7 M	City of Manchester—Serial Notes	3%	Dec. 1, 1939/45	Nos. 4-10	Inclusive	7,000.00
5 M	City of Manchester—Serial Notes	3%	July 1, 1939/43	Nos. 3-7	Inclusive	5,000.00
8 M	City of Manchester—Serial Notes	3%	Sept. 1, 1939/46	Nos. 3-10	Inclusive	8,000.00
6.5 M	City of Manchester—Serial Notes	3%	June 1, 1939/45	Nos. 2-8	Inclusive	6,500.00
8.88 M	City of Manchester—Serial Notes	3%	May 1, 1939/43	Nos. 1-5	Inclusive	8,880.00
	TOTAL SECURITIES					\$197,380.00

Cash on Deposit	
Depository	Book Number
Hillsborough County Savings Bank	16073
Hillsborough County Savings Bank	20250
Amoskeag Savings Bank	151323
Manchester Savings Bank	50420
Merrimack River Savings Bank	57755
Mechanics Savings Bank	3413
Mechanics Savings Bank	4522
Mechanics Savings Bank	4407
Merchants National Bank	271
TOTAL CASH ON DEPOSIT	381,654.65
TOTAL PINE GROVE CEMETERY FUNDS	\$579,034.65

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1938—Continued  
VALLEY CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
15 M	City of Manchester—War Memorial Bonds ..	4%	July 1, 1939/48	Nos. 21-40 Inclusive	\$15,000.00
11 M	City of Manchester—Fire Department Bonds	4½%	Sept. 1, 1939/40	Nos. 13-23 Inclusive	11,000.00
	TOTAL SECURITIES .....				<u>\$26,000.00</u>

*Cash on Deposit*

Depository	Book Number	Amount
Hillsborough County Savings Bank .....	16072	\$15,284.56
Amoskeag Savings Bank .....	68808	14,551.15
Manchester Savings Bank .....	154499	20,487.31
Mechanics Savings Bank .....	5569	7,706.41
TOTAL CASH ON DEPOSIT .....		<u>58,029.43</u>
TOTAL VALLEY CEMETERY FUNDS .....		<u><u>\$84,029.43</u></u>

MERRILL CEMETERY

*Cash on Deposit*

Depository	Book Number	Amount
Amoskeag Savings Bank .....	69517	\$5,788.55
TOTAL MERRILL CEMETERY FUNDS .....		<u><u>\$5,788.55</u></u>

CITY OF MANCHESTER  
EXHIBIT A — SCHEDULE VII  
STATEMENT OF CEMETERY TRUST FUNDS  
IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1938—Continued

PISCATAQUOG CEMETERY

<i>Cash on Deposit</i>		
Depository	Book Number	Amount
Amoskeag Savings Bank .....	126851	\$2,456.81
Amoskeag Savings Bank ..	126852	89.74
Amoskeag Savings Bank ..	126853	1,632.53
Amoskeag Savings Bank ..	126854	10,807.99
TOTAL PISCATAQUOG CEMETERY FUNDS .....		\$14,987.07

AMOSKEAG CEMETERY

<i>Cash on Deposit</i>		
Depository	Book Number	Amount
Amoskeag Savings Bank .....	151322	\$2,078.14
TOTAL AMOSKEAG CEMETERY FUNDS .....		\$2,078.14

STOWELL CEMETERY

<i>Cash on Deposit</i>		
Depository	Book Number	Amount
Manchester Savings Bank .....	145818	\$546.69
TOTAL STOWELL CEMETERY FUNDS .....		\$546.69

## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE VII

## SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1938—*Cont.*

## SPECIAL CEMETERY TRUST FUNDS

## PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Edith F. Stark .....	Amoskeag.....	122381	\$1,615.80
Mrs. Charles D. Welch ...	Amoskeag.....	154127	231.12
George F. Sargent .....	Amoskeag.....	152887	443.24
Emily Theuner .....	Amoskeag.....	157155	56.45
Charles W. Powell .....	Amoskeag.....	160833	115.64
Maria F. Laport .....	Amoskeag.....	161396	114.40
Hattie C. Curtis .....	Amoskeag.....	164246	109.44
Frank W. Avery .....	Amoskeag.....	168482	107.47
Clara E. Colby .....	Amoskeag.....	172472	106.75
Leland and Waldron ....	Amoskeag.....	174597	209.22
L. V. Heath .....	Amoskeag.....	183244	163.56
Medora W. Elliott .....	Amoskeag.....	188141	519.29
John Rustler .....	Amoskeag.....	190698	102.40
Ralph I. Bean .....	Amoskeag.....	193305	211.32
Julia M. Opelt .....	Amoskeag.....	197006	101.38
William C. Spear .....	Amoskeag.....	197051	2,799.63
Edith Canney .....	Amoskeag.....	199163	157.02
Elwin C. Foster .....	Amoskeag.....	199411	205.66
Earl Payne .....	Amoskeag.....	201424	100.75
Hattie L. Slack .....	Amoskeag.....	206343	152.10
Mrs. F. L. Reischer .....	Amoskeag.....	206906	100.11
Ida M. Knox .....	Amoskeag.....	206907	151.70
Addie C. Rowe .....	Amoskeag.....	210216	153.52
Grace A. Phillips .....	Amoskeag.....	210630	153.13
Theda F. Otis .....	Amoskeag.....	211899	151.96
Josephine O. Abbott .....	Amoskeag.....	211898	101.29
Marcia M. Badger .....	Amoskeag.....	216606	100.75
Robert Brimmer, Jr. ....	Amoskeag.....	214586	101.27
Elia M. Field .....	Amoskeag.....	216004	200.52
Walker-Ward .....	Amoskeag.....	217948	500.75
Gordon F. Palmer .....	Amoskeag.....	219177	837.50
Oliver Gould .....	Manchester.....	94650	500.00
May F. Nichols .....	Manchester.....	113370	792.33
Barton and Hill .....	Manchester.....	115154	2,191.72

CITY OF MANCHESTER  
 EXHIBIT A — SCHEDULE VII  
*SCHEDULE OF CEMETERY TRUST FUNDS*  
 IN CUSTODY OF THE CITY TREASURER DEC. 31, 1938—*Cont.*  
 SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Lucy E. Hodge .....	Manchester.....	115190	304.02
Eleanor J. Annis .....	Manchester.....	134034	115.79
Robert Laing .....	Manchester.....	137449	261.59
Nathaniel Clark .....	Manchester.....	143971	177.19
James H. Mendell .....	Manchester.....	147048	254.14
Clark and Prescott .....	Manchester.....	148843	173.15
George N. Baker .....	Manchester.....	152110	105.63
Augusta Dehmelt .....	Manchester.....	174113	101.02
Frederick Knowlton .....	Manchester.....	173418	303.09
Albert J. Knight .....	Manchester.....	174641	150.40
Catherine Plumpton .....	Manchester.....	174931	150.00
George W. Weeks .....	Manchester.....	153173	203.45
Anna C. Reischer .....	Manchester.....	153969	220.07
Clara E. Whittemore .....	Manchester.....	156405	540.24
Horace P. Simpson .....	Manchester.....	159383	157.94
Benjamin F. Greer .....	Manchester.....	159813	104.96
Gray and Greer .....	Manchester.....	159812	104.96
Stratton and Rollins .....	Manchester.....	162820	130.53
Mary L. Varney .....	Manchester.....	164851	101.02
Eliza A. Clark .....	Manchester.....	165344	550.42
McKinnon-Powers .....	Manchester.....	165161	100.73
T. Kittredge Hall .....	Manchester.....	165812	157.51
R. A. Wheeler .....	Manchester.....	165813	100.82
Joseph L. Stevens .....	Manchester.....	167988	100.86
Jennie M. Corey .....	Manchester.....	168006	2,703.13
Rev. John Kamm .....	Manchester.....	169614	100.36
Corydon L. Manter .....	Manchester.....	171910	153.13
Mary E. Coburn .....	Manchester.....	171981	203.65
Maude E. Caron .....	Manchester.....	171998	152.75
Fannie L. Roper .....	Manchester.....	172026	152.75
Stark and Tasker .....	Manchester.....	175757	150.75
Peter Redmon .....	Manchester.....	175845	150.75
Jennie F. Stratton .....	Manchester.....	176409	100.00
Emily E. Killey .....	Mechanics.....	7815	2,630.22
Elizabeth Alexander .....	Mechanics.....	13382	120.59

## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE VII

## SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1938—*Cont.*

## SPECIAL CEMETERY TRUST FUNDS

## PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Silas C. Stetson .....	Mechanics.....	13511	193.09
Orra V. Chace .....	Mechanics.....	13606	560.94
Frank W. Randell .....	Mechanics.....	13707	119.50
Rachel B. Reid .....	Mechanics.....	13831	624.64
Frank Murray .....	Mechanics.....	14204	116.26
Tillie F. Robinson .....	Mechanics.....	14232	110.76
John C. Peterson .....	Mechanics.....	14390	111.54
Emma M. Blakely .....	Mechanics.....	14627	107.51
Charles E. Chapman .....	Mechanics.....	14932	171.22
Bertha A. Morton .....	Mechanics.....	15025	166.35
James Stockdale .....	Mechanics.....	15032	107.10
Mary I. Dixon .....	Mechanics.....	15548	54.89
Frank W. Dunsmoor .....	Mechanics.....	16021	221.85
Thomas Walker, Jr. ....	Mechanics.....	17591	150.75
Maggie Barney .....	Mechanics.....	16796	153.64
Clarence M. Woodbury ..	Hillsborough County..	20357	129.87
James R. Straw .....	Hillsborough County..	20719	228.96
Ellen Washburn .....	Hillsborough County..	22138	102.42
Myra C. Corey .....	Hillsborough County..	22278	119.66
Nathan P. Hunt .....	Hillsborough County..	26962	217.89
Tillie Gowitzke .....	Hillsborough County..	30466	101.20
Josephine A. Dolber .....	Hillsborough County..	31771	103.59
Nellie H. Brown .....	Hillsborough County..	31770	259.05
Levi E. Payne .....	Hillsborough County..	33758	101.25
John H. Andrews and Joseph Herman .....	Hillsborough County..	31790	2,695.48
Frederick H. Salls .....	Hillsborough County..	33196	103.09
Fréd H. Cate .....	Hillsborough County..	35289	100.75
S. P. Cannon .....	Merrimack River....	77886	83.46
S. P. Cannon .....	Amoskeag.....	185388	172.62
Charles H. Robie .....	Merrimack River....	80024	57.53
Charles H. Robie .....	Amoskeag.....	185389	120.99
Rogler and Grimmeler .....	Merrimack River....	81685	57.53
Rogler and Grimmeler .....	Amoskeag.....	185390	117.67



## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE VII

## SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1938—*Cont.*

## SPECIAL CEMETERY TRUST FUNDS

## PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
George E. Rogers .....	Merrimack River.....	82554	58.03
George E. Rogers .....	Amoskeag.....	185391	118.78
Cora A. Gile .....	Merrimack River.....	83808	58.04
Cora A. Gile .....	Amoskeag.....	185387	118.83
William W. Ingham .....	Merrimack River.....	77516	279.08
William W. Ingham .....	Mechanics.....	15589	575.78
Flora A. Cleworth .....	Merrimack River.....	78273	59.69
Flora A. Cleworth .....	Mechanics.....	15585	124.12
Fannie L. Roper .....	Merrimack River.....	85642	57.34
Fannie L. Roper .....	Mechanics.....	15588	118.69
Lovica E. Gove .....	Merrimack River.....	88421	74.02
Lovica E. Gove .....	Mechanics.....	15587	152.51
Estelle J. Stevens .....	Merrimack River.....	89127	36.27
Estelle J. Stevens .....	Mechanics.....	15586	76.77
Herbert S. Clough .....	Merrimack River.....	92093	69.99
Herbert S. Clough .....	Mechanics.....	15590	147.54

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TOTAL PINE GROVE CEMETERY SPECIAL FUNDS .. \$34,915.63

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## VALLEY CEMETERY

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen .....	Amoskeag.....	154784	\$122.46
Emma T. Parker .....	Amoskeag.....	173017	312.45
M. J. J. Tewksbury .....	Amoskeag.....	177022	180.24
Hannah A. Currier .....	Merrimack River.....	42740	288.74
Hannah A. Currier .....	Amoskeag.....	185386	617.55
E. W. Harrington .....	Manchester.....	108743	3,861.79
Elizabeth Holden Healy ..	Manchester.....	147047	107.73
Frederick Smyth .....	Manchester.....	172374	4,163.57
James Cossar .....	Manchester.....	172375	202.61
Nathan P. Hunt .....	Hillsborough County..	26962	217.27
Carl L. Caton .....	Mechanics.....	17499	200.52

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TOTAL VALLEY CEMETERY SPECIAL FUNDS ..... \$10,274.93

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## CITY OF MANCHESTER

## EXHIBIT A — SCHEDULE VII

## SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1938—*Cont.*

## SPECIAL CEMETERY TRUST FUNDS

## MERRILL CEMETERY

Fund	Savings Bank	Book Number	Amount
Cleaves N. Harvey .....	Manchester.....	149756	\$206.67

## PISCATAQUOG CEMETERY

Fund	Savings Bank	Book Number	Amount
Caroline Rundlett .....	Manchester.....	168609	\$130.50

## SPECIAL

Fund	Savings Bank	Book Number	Amount
Gale Fund .....	Amoskeag.....	34108	\$666.26

## SUMMARY OF SPECIAL TRUST FUNDS

Pine Grove Cemetery .....	\$34,915.63
Valley Cemetery .....	10,274.93
Merrill Cemetery .....	206.67
Piscataquog Cemetery .....	130.50
Gale Fund .....	666.26
TOTAL SPECIAL CEMETERY TRUST FUNDS .....	\$46,193.99

## SUMMARY OF CEMETERY TRUST FUNDS

Pine Grove Cemetery .....	\$579,034.65
Valley Cemetery .....	84,029.43
Merrill Cemetery .....	5,788.55
Piscataquog Cemetery .....	14,987.07
Amoskeag Cemetery .....	2,078.14
Stowell Cemetery .....	546.69
Special Trust Funds .....	46,193.99
TOTAL .....	\$732,658.52

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

	Book Number	Balance Jan. 1, 1938	Deposits and Income	Withdrawals	Balance Dec. 31, 1938
<b>DEAN FUND</b>					
Anoskeag Savings Bank .....	94654	\$2,777.57	\$89.19		\$2,866.76
Manchester Savings .....	16445	3,254.30	99.40	\$372.75	2,980.95
Manchester Savings Bank .....	75958	2,183.60	65.99		2,249.59
Mechanics Savings Bank .....	6421	2,231.07	67.43		2,298.50
Mechanics Savings Bank .....	15592	2,252.09	68.06	123.56	2,196.59
Merrimack River Savings Bank .....	39195	989.08			989.08
Total .....		<u>\$13,687.71</u>	<u>\$390.07</u>	<u>\$496.31</u>	<u>\$13,581.47</u>
<b>EATON FUND</b>					
Hillsborough County Savings Bank .....	106	\$2,235.47	\$67.75	\$94.41	\$2,208.81
Mechanics Savings Bank .....	15593	1,517.60	45.74	32.94	1,530.40
Merrimack River Savings Bank .....	39196	676.14			676.14
Total .....		<u>\$4,429.21</u>	<u>\$113.49</u>	<u>\$127.35</u>	<u>\$4,415.35</u>

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

	Book Number	Balance Jan. 1, 1938	Deposits and Income	Withdrawals	Balance Dec. 31, 1938
<b>MICHAEL PROUT FUND</b>					
Amoskeag Savings Bank .....	106269	\$3,515.08	\$108.41	\$153.31	\$3,470.18
Manchester Savings Bank .....	100664	3,129.21	94.67	30.13	3,193.75
Mechanics Savings Bank .....	7329	1,349.26	40.33	44.83	1,344.76
Total .....		<u>\$7,993.55</u>	<u>\$243.41</u>	<u>\$228.27</u>	<u>\$8,008.69</u>
<b>ELLIOTT FUND</b>					
Hillsborough County Savings Bank .....	104	\$869.29	\$26.07		\$895.36
Mechanics Savings Bank .....	6423	4,744.87	143.81	\$213.68	4,675.00
Total .....		<u>\$5,614.16</u>	<u>\$169.88</u>	<u>\$213.68</u>	<u>\$5,570.36</u>
<b>HOSLEY FUND INCOME ACCOUNT</b>					
Amoskeag Savings Bank .....	147827	\$2,151.91	\$66.12	\$38.50	\$2,179.53
<b>JONES FUND</b>					
Mechanics Savings Bank .....	11689	\$5,038.17	\$152.47	\$168.62	\$5,022.02

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

	Book Number	Balance Jan. 1, 1938	Deposits and Income	Withdrawals	Balance Dec. 31, 1938
EMILY A. SMITH FUND					
Mechanics Savings Bank .....	7189	\$5,367.80	\$163.09	\$167.69	\$5,363.20
JAMES LIDDELL ARNOTT FUND					
Manchester Savings Bank .....	159856	\$1,001.10	\$30.95	\$18.14	\$1,013.91
MRS. GEORGIA B. D. CARPENTER					
Manchester Savings Bank .....	165491	\$10,066.87	\$307.46	\$298.34	\$10,075.99
RUTH C. DUDLEY FUND					
Amoskeag Savings Bank .....	197296	\$65.28	\$2.33	\$10.00	\$57.61
MARY M. TOLMAN FUND					
Mechanics Savings Bank .....	17060	\$2,071.95	\$62.76	\$69.72	\$2,064.99
INCOME ACCOUNT					
Merchants National Bank .....		\$890.37			\$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES .....					\$58,243.49

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

*Cash on Deposit*

	Book Number	Balance Jan. 1, 1933	Deposits and Income	Withdrawals	Balance Dec. 31, 1933
<b>MOODY CURRIER FUND</b>					
Amoskeag Savings Bank .....	123865	\$5,000.00	\$152.66	\$152.66	\$5,000.00
<b>JOHN HOSLEY FUND</b>					
Mechanics Savings Bank .....	12466	5,000.00	151.51	151.51	5,000.00
<b>OLIVER GOULD FUND</b>					
Manchester Savings Bank .....	94650		3.26	3.26	
<b>TOTAL IN CUSTODY OF CITY TREASURER</b>		<u>\$10,000.00</u>	<u>\$307.43</u>	<u>\$307.43</u>	<u>\$10,000.00</u>

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of Library Trustees—Schedule VIIIa .....	\$58,243.49
Total in Custody of City Treasurer—Schedule VIIIb .....	10,000.00
<b>TOTAL LIBRARY TRUST FUNDS TO EXHIBIT A—IV .....</b>	<u><u>\$68,243.49</u></u>

CITY OF MANCHESTER  
EXHIBIT B  
STATEMENT OF BUDGET ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 1938  
PART I — *Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
<i>General Government</i>					
Mayor .....	\$5,525.00	.....	\$5,525.00	\$5,525.00	.....
Mayor's Incidentals .....	600.00	.....	600.00	600.00	.....
Aldermen .....	2,800.00	.....	2,800.00	2,800.00	.....
Auditor .....	4,700.00	.....	4,705.86	4,705.86	.....
Treasurer .....	6,150.00	\$5.86	6,150.28	6,150.28	.....
Tax Collector .....	20,000.00	.28	20,000.00	20,000.00	.....
Custodian of Tax Deeded Property .....	1,500.00	.....	1,500.00	1,500.00	.....
Assessors .....	16,700.00	.....	16,700.00	16,700.00	.....
Finance Commission .....	1,000.00	.....	1,000.00	1,000.00	.....
Law .....	1,700.00	53.75	1,753.75	1,753.75	.....
City Clerk .....	9,000.00	.....	9,000.00	9,000.00	.....
Building Department .....	57,000.00	306.00	57,306.00	57,306.00	.....
Elections .....	7,800.00	.....	7,800.00	7,800.00	.....
Board of Registrars .....	3,900.00	45.95	3,945.95	3,945.95	.....
City Hall .....	7,300.00	253.18	7,553.18	7,553.18	.....
Old Court House .....	1,730.00	291.88	2,021.88	2,021.88	.....
Public Comfort Station .....	5,470.00	.....	5,470.00	5,470.00	.....
<i>Protection of Persons and Property</i>					
Police Department .....	252,000.00	28.91	252,028.91	252,028.91	.....
Municipal Court .....	4,700.00	607.31	5,307.31	5,307.31	.....
Fire Department .....	276,000.00	90.57	276,090.57	276,090.57	.....
Scaler of Weights and Measures .....	2,500.00	.....	2,500.00	2,500.00	.....
<i>Health and Sanitation</i>					
Health Department .....	62,000.00	102.78	62,102.78	62,102.78	.....
City Physician .....	1,600.00	.....	1,600.00	1,600.00	.....
Vital Statistics .....	1,000.00	.....	1,000.00	1,000.00	.....
Board of Examiners of Plumbers .....	100.00	.....	100.00	100.00	.....

CITY OF MANCHESTER  
EXHIBIT B  
*STATEMENT OF BUDGET ACCOUNTS*  
FOR THE YEAR ENDED DECEMBER 31, 1938  
PART I — *Revenue Appropriations — Continued*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
<i>Highways</i>					
Highway Department .....	320,000.00	297,677.90	617,677.90	617,677.90	.....
Highway New Sewers .....	3,005.77	13.79	3,019.56	3,019.56	.....
Street Lighting .....	94,500.00	.....	94,500.00	94,500.00	.....
Highway Rehabilitation W. P. A. ....	9,700.00	1,550.00	11,250.00	6,549.00	\$4,701.00
Highway—New Sewers and Highways .....	18,000.00	.....	18,000.00	7,488.31	10,511.69
<i>Charities</i>					
Administration and Outside Relief .....	325,000.00	43,399.60	368,399.60	368,399.60	.....
Old Age Assistance .....	36,000.00	.....	36,000.00	33,258.24	2,741.76
Charitable Gifts .....	2,000.00	.....	2,000.00	2,000.00	.....
<i>Education</i>					
School Department .....	710,000.00	5,068.17	715,068.17	715,068.17	.....
City Library .....	47,574.05	307.43	47,881.48	47,753.84	127.64
<i>Recreation</i>					
Parks and Playgrounds .....	40,800.00	29.74	40,829.74	40,829.74	.....
Parks and Playgrounds—Rehabilitation W.P.A.	10,500.00	1,550.00	12,050.00	985.31	564.69
Municipal Golf Course .....	4,800.00	2,142.27	6,942.27	12,642.27	.....
Athletic Field .....	.....	.....	4,800.00	4,800.00	.....
<i>Unclassified</i>					
Aviation Field .....	1,700.00	996.78	2,696.78	2,696.78	.....
Damages and Claims .....	5,000.00	6.35	5,006.35	5,006.35	.....
Printing City Reports .....	500.00	.....	500.00	500.00	.....
Patriotic Purposes .....	900.00	.....	900.00	900.00	.....
Printing and Stationery .....	525.00	.....	525.00	525.00	.....
Incidentals .....	6,000.00	.....	6,000.00	6,000.00	.....
Auditing .....	1,000.00	.....	1,000.00	1,000.00	.....
Adjustment Board (Zoning) .....	900.00	35.00	935.00	935.00	.....
City Planning Board .....	150.00	.....	150.00	150.00	.....
Publicity Fund .....	6,000.00	262.51	6,262.51	5,717.51	545.00
Purchase of New Playgrounds—Notes .....	6,962.00	.....	6,962.00	6,962.00	.....

CITY OF MANCHESTER  
EXHIBIT B  
STATEMENT OF BUDGET ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 1938  
PART I — *Revenue Appropriations — Concluded*

<i>Unclassified—(Concluded)</i>	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Resurfacing School Yards .....	175.50	.....	175.50	175.50	.....
National Youth Administration .....	2,780.81	500.00	3,280.81	2,354.00	926.81
Care of City Clocks .....	700.00	.....	700.00	700.00	.....
Refunds .....	500.00	.....	500.00	500.00	.....
Reserve for Abatement and Discount .....	60,000.00	8,781.57	68,781.57	68,781.57	.....
Emergency Relief Gardens .....	1,500.00	.....	1,500.00	1,500.00	.....
Federal Music Project .....	1,000.00	9.90	1,009.90	898.18	111.72
<i>Public Service Enterprises</i>					
Water .....	6,175.77	226,977.56	233,153.33	222,070.94	11,082.39
Public Scales .....	1,300.00	.....	1,300.00	1,300.00	.....
<i>Cemeteries</i>					
Pine Grove and Merrill Yard .....	20,600.00	22,539.56	43,139.56	43,139.56	.....
Valley and Piscataquog .....	4,000.00	3,080.50	7,080.50	7,080.50	.....
Amoskeag and Other Cemeteries .....	400.00	60.00	460.00	460.00	.....
<i>Interest and Maturing Debt</i>					
Interest on Temporary Loans .....	20,000.00	.....	20,000.00	20,000.00	.....
Interest on General Loans .....	133,790.00	.....	133,790.00	133,790.00	.....
Maturing Debt .....	489,000.00	.....	489,000.00	489,000.00	.....
State Tax .....	196,548.00	.....	196,548.00	196,548.00	.....
County Tax .....	593,123.44	.....	593,123.44	593,123.44	.....
Per Capita School Tax .....	18,984.00	.....	18,984.00	18,984.00	.....
TOTALS .....	\$3,948,869.34	\$616,775.10	\$4,565,644.44	\$4,534,331.74	\$31,312.70



## CITY OF MANCHESTER

## EXHIBIT B

## STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1938

PART II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Highway—Resurfacing .....	\$75,000.00	.....	\$75,000.00	\$75,000.00	.....
Highway—New Sewers .....	138,000.00	\$8,177.14	146,177.14	146,177.14	.....
Highway—New Sidewalks .....	15,000.00	4,812.12	19,812.12	16,877.42	\$2,934.70
Highway—New Highways .....	50,031.37	324.59	50,355.96	50,166.96	189.00
Highway—New Highways W. P. A. ....	59,000.00	33,079.44	92,079.44	92,079.44	.....
Highway—New Sidewalks .....	15,000.00	.....	15,000.00	15,000.00	.....
Highway—New Sidewalks Survey .....	.....	2,000.00	2,000.00	1,124.00	\$76.00
Highway—Londonderry Turnpike Project .....	10,000.00	.....	10,000.00	10,000.00	.....
Highway—Steel Bridge—Bodwell Road .....	3,500.00	.....	3,500.00	3,500.00	.....
Highway—Permanent Improvements to Bridges .....	411.88	101.05	512.93	419.00	63.93
Highway—Notre Dame Bridge Construction .....	76,817.91	84,540.02	161,357.93	161,090.91	267.05
Highway—Incinerator Construction .....	6,639.85	28,778.75	35,418.60	32,757.76	2,660.84
Building—Improvements to Public Buildings W. P. A. ....	25,004.14	.....	25,004.14	21,855.03	3,149.11
Building—Improvements to Public Buildings .....	.....	5,000.00	5,000.00	4,710.75	289.25
Building—Addition to Police Station .....	15,000.00	.....	15,000.00	12,524.40	2,475.60
Parks—General Parks Improvements .....	30,762.97	870.03	31,633.00	31,604.12	28.88
Parks—Improvements at Sheridan-Emmett Park .....	5,700.00	5.76	5,705.76	5,687.16	18.60
Fire—Purchase of New Equipment .....	1,019.02	.....	1,019.02	687.88	331.14
Fire Department .....	11,119.80	.....	11,119.80	9,023.60	2,096.20
Airport Improvements .....	3,346.01	5,590.82	8,936.83	4,612.31	4,291.52
School—Course—Permanent Improvements .....	22,697.50	754.48	23,451.98	11,007.85	12,414.13
School—Improvements to School Yards .....	3,500.00	.....	3,500.00	3,449.63	50.37
New Reservoir Construction .....	5,000.00	25.00	5,025.00	4,731.67	293.33
Purchase of Land—Erection of New State Armory .....	757.45	.....	757.45	60.00	697.45
Valley Cemetery—Brook Project .....	8,880.00	.....	8,880.00	8,880.00	.....
Board of Recreation and Aviation—	.....	.....	.....	831.15	6,168.85
W. P. A. Rehabilitation .....	.....	.....	.....	.....	.....
School Building Construction .....	1,000.00	.....	1,000.00	.....	185.30
	138,000.00	.....	138,000.00	.....	138,000.00
TOTALS .....	\$728,187.93	\$174,059.20	\$902,247.13	\$727,795.88	\$174,451.25

CITY OF MANCHESTER  
EXHIBIT C  
ANALYSIS OF ESTIMATED REVENUE  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Taxes—State*

1938 Income Taxes .....	\$111,084.15	
Insurance Taxes .....	17,492.85	
Railroad Taxes .....	15,283.37	
Savings Bank Taxes .....	78,855.94	
	<hr/>	
Total State Taxes .....		\$222,716.31

*Licenses*

Amusement .....	\$2,618.50	
Dog .....	\$5,661.00	
LESS:—Transfer to School		
Appropriation .....	5,032.25	
	<hr/>	628.75
Garbage .....	34.00	
Junk .....	125.50	
Billards, Bowling, etc. ....	1,149.50	
Plumbers .....	75.00	
All Others .....	3,256.57	
	<hr/>	
Total Licenses .....		7,887.82

*Permits*

Automobile .....	\$71,261.58	
Marriage .....	1,336.00	
Sewer .....	2,209.73	
Sunday Permits (collected in 1937) .....	341.00	
Sunday Permits (collected in 1938) .....	229.00	
Auction Sale Permits .....	10.00	
	<hr/>	
Total Permits .....		75,387.31

*Fines*

Municipal Court .....	\$5,331.12	
	<hr/>	
Total Fines .....		5,331.12

*Tax Collector*

Taxes Collected without Warrant .....	\$143.15	
Costs of Tax Collections .....	4,521.63	
Costs of Tax Titles Redeemed .....	1,141.34	
Administration Costs—Real Estate .....	551.99	
	<hr/>	
Total Tax Collector .....		6,358.11

*Health and Sanitation*

Public Comfort Station .....	\$294.65	
Milk Licenses .....	260.00	
	<hr/>	
Total Health and Sanitation .....		554.65

*Education*

Sales of Books and Supplies .....	\$871.87	
Miscellaneous .....	15.43	
	<hr/>	
Total Education .....		887.30

*Library*

Fines .....	\$1,655.54	
Miscellaneous .....	222.94	
	<hr/>	
Total Library .....		1,878.48

*Recreation*

Athletic Field .....	\$1,999.64	
Aviation Field .....	712.00	
Golf Course .....	5,284.45	
	<hr/>	
Total Recreation .....		7,996.09

*Other Enterprises*

Public Scales .....	\$115.30	
	<hr/>	
Total Other Enterprises .....		115.30

*Cemeteries*

Care of Lots and Graves .....	\$865.50	
Interments .....	4,017.50	
Miscellaneous .....	4,983.49	
Sale of Lots and Graves .....	\$17,726.02	
LESS:—Transfer to Trust		
Funds .....	13,092.02	
	<hr/>	4,634.00
		<hr/>
Total Cemeteries .....		14,500.49

*City Clerk*

Certifications .....	\$338.75	
Rent Battery Building .....	2.00	
	<hr/>	
Total City Clerk .....		340.75

*Miscellaneous*

Board of Adjustment .....	\$195.00	
Fire Department .....	58.95	
Engineers—Sale of Maps .....	27.00	
Premium on Bonds .....	14,769.25	
Building Department .....	54.90	
West Side High School .....	26.29	
Central High School .....	779.62	
Conscience Fund .....	50.00	
	<hr/>	
Total Miscellaneous .....		15,961.01

*Interest*

Accrued on Bonds Sold .....	\$2,218.75	
On Deferred Taxes .....	15,024.50	
On Perpetual Care .....	\$294.26	
LESS:—Transfer to Trust Funds .	220.70	
	<hr/>	73.56
On Tax Titles Redeemed .....	8,894.10	
	<hr/>	
Total Interest .....		26,210.91

*Refunds*

Mayor's Department .....	\$15.00	
Highway Department .....	40.38	
School Department .....	5.12	
Golf Course .....	4.32	
Airport .....	16.20	
	<hr/>	
Total Refunds .....		81.02

*Departmental Accounts Receivable*

Cemeteries .....	\$77.00	
Highway Department .....	1,147.78	
School Department .....	24,173.66	
	<hr/>	
Total Departmental Accounts Receivable .....		25,398.44
		<hr/>
TOTAL ESTIMATED REVENUE .....	\$411,605.11	
	<hr/>	<hr/>

CITY OF MANCHESTER  
EXHIBIT D  
ANALYSIS OF CASH RECEIPTS  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Taxes*

Previous to 1938 Property Taxes .....	\$365,322.38	
Previous to 1938 Poll Taxes .....	20,198.00	
1938 Property Taxes .....	2,958,023.50	
1938 Poll Taxes .....	59,058.00	
1937 Taxes Transferred to Tax Titles ..	33,639.11	
1937 Taxes Transferred to Tax Deeds ...	1,610.15	
1937 Taxes Paid by City—Tax Sale ....	35,198.84	
	<hr/>	\$3,473,049.98

*State*

1938 Income Tax .....	\$111,084.15	
Insurance Taxes .....	17,492.85	
Railroad Taxes .....	15,283.37	
Savings Bank Taxes .....	78,855.94	
	<hr/>	222,716.31

*Tax Titles and Tax Deeds*

Tax Title Redemptions .....	\$68,076.03	
Tax Deeds .....	11,788.84	
Taxes Collected without Warrant on Deeded Property .....	143.15	
	<hr/>	80,008.02

*Licenses and Fees*

Amusement .....	\$2,618.50	
Dog .....	5,661.00	
Garbage .....	34.00	
Junk .....	125.50	
Milk .....	260.00	
Bowling, Billiards, etc. ....	1,149.50	
Certifications of Births, Marriages, Deaths	338.75	
All Others .....	3,256.57	
	<hr/>	13,443.82

*Permits*

Automobile .....	\$71,261.58	
Marriage .....	1,336.00	
Sewer .....	2,209.73	
Auction Sales .....	10.00	
Sunday Permits—1939 .....	419.00	
Sunday Permits—1938 .....	229.00	
	<hr/>	75,465.31

*Fines*

Municipal Court .....	\$5,331.12	
	<hr/>	5,331.12

*Rents*

Rock Rimmon Park Improvement Fund .	\$96.00	
Battery Building .....	2.00	
	<hr/>	98.00

*General Government*

Costs of Tax Collections .....	\$4,522.23	
Costs of Tax Collections (Transfers) ...	1,333.60	
Costs of Tax Titles Redeemed .....	1,141.34	
Administration Costs—Real Estate ....	551.99	
	<hr/>	7,549.16

*Fire Department*

State Aid—Flood Damage .....	\$5,590.82	
Miscellaneous .....	17.95	
	<hr/>	5,608.77

*Health and Sanitation*

Public Comfort Station .....	\$294.65	
	<hr/>	294.65

*Highways*

Highways—New .....	\$324.59	
Sidewalks—New .....	3,900.53	
Engineers—Sale of Maps .....	27.00	
Federal Aid—McGregor Bridge		
Construction .....	41,670.00	
State Aid—Sidewalk Construction .....	911.59	
Highway Maintenance .....	2,434.70	
Miscellaneous .....	1,251.57	
Federal Aid—Incinerator Construction ..	15,000.00	
	<hr/>	65,519.98

*Education*

Tuition .....	\$23,307.99	
School Rentals .....	1,040.00	
Manual Training Supplies .....	756.54	
Sale of Books and Supplies .....	130.76	
Central High School Athletic Fund .....	5,088.34	
West High Athletic Fund .....	1,381.73	
	<hr/>	31,705.36

*Library*

Fines .....	\$1,655.54	
Miscellaneous .....	207.94	
	<hr/>	1,863.48

*Recreation*

Athletic Field .....	\$2,805.55	
Aviation Field .....	712.00	
Golf Course .....	5,317.93	
	<hr/>	8,835.48

*Charities*

Reimbursement by State for Relief Expenditures .....	\$37,920.99	
	<hr/>	37,920.99

*Public Service Enterprises*

Water Department .....	\$226,910.85	
	<hr/>	226,910.85

*Other Enterprises*

City Scales .....	\$115.30	
	<hr/>	115.30

*Cemeteries*

## PINE GROVE

Sales of Lots and Graves .....	\$17,726.02	
Care of Lots and Graves .....	572.00	
Interments .....	3,657.00	
Miscellaneous .....	4,897.29	
	<hr/>	26,852.31

## VALLEY

Care of Lots and Graves .....	\$254.50	
Interments .....	236.50	
Miscellaneous .....	222.70	
	<hr/>	713.70



## PISCATAQUOG

Care of Lots and Graves .....	\$57.00	
Interments .....	31.00	
Miscellaneous .....	9.00	
	<hr/>	97.00

## MERRILL

Miscellaneous .....	\$4.00	
	<hr/>	4.00

## AMOSKEAG

Interments .....	\$93.00	
Miscellaneous .....	148.00	
	<hr/>	241.00

*Miscellaneous Interests*

On Deferred Taxes .....	\$15,062.86	
On Deferred Taxes (Transfers) .....	2,884.01	
On Tax Titles Redeemed .....	8,894.10	
Accrued on Bonds Sold .....	2,218.75	
On Perpetual Care .....	294.26	
	<hr/>	29,353.98

*Premium on Bonds Sold*

Municipal Improvements .....	\$14,769.25	
	<hr/>	14,769.25

*Municipal Indebtedness*

General Loans .....	\$475,000.00	
Temporary Loans .....	1,700,000.00	
Notes—Site of State Armory .....	8,880.00	
	<hr/>	2,183,880.00

*Trust Funds*

Pine Grove Perpetual Care .....	\$1,631.00	
Valley Perpetual Care .....	798.50	
Piscataquog Perpetual Care .....	150.00	
Amoskeag Perpetual Care .....	450.00	
	<hr/>	3,029.50

*Special Trust Funds*

Pine Grove Cemetery .....	\$1,987.50	
	<hr/>	1,987.50

*Trustees of Cemetery Funds*

Pine Grove Cemetery Fund .....	\$15,805.03	
Valley Cemetery Fund .....	1,813.50	
Piscataquog Cemetery Fund .....	267.00	
Merrill Cemetery Fund .....	123.00	
Amoskeag Cemetery Fund .....	44.00	
Stowell Cemetery Fund .....	16.00	
C. H. Bartlett Legacy—For Taxes .....	1,509.50	
Appropriation for Clerical Services .....	500.00	
Vault Rentals .....	27.50	
Care of Stark Lot .....	40.00	
Appropriation for Permanent Improvements		
Pine Grove Cemetery .....	6,000.00	
Valley Cemetery .....	1,000.00	
	<hr/>	27,145.53

*Library Trust Funds in Care of City Treasurer*

Moody Currier Fund .....	152.66	
John Hosley Fund .....	151.51	
Oliver Gould Fund .....	3.26	
	<hr/>	307.43

*Unclassified*

Board of Adjustment .....	\$230.00	
Board of Examiners of Plumbers .....	75.00	
Tailings .....	101.95	
County Appropriation for National		
Youth Administration .....	500.00	
Conscience Fund .....	50.00	
Building Department—Trucking .....	54.00	
	<hr/>	1,011.85

*Refunds*

McGregor Bridge .....	\$2,138.00	
School Department .....	66.04	
Charities Department .....	1,469.68	
Police Department .....	28.91	
Health Department .....	102.78	
Fire Department .....	131.57	
Cemeteries .....	561.92	
Highway Department .....	1,174.23	
City Treasurer .....	.28	
City Solicitor .....	1.20	
City Auditor .....	5.86	
Publicity .....	262.51	
Building Department .....	99.60	
Parks and Commons .....	49.99	
Federal Music Project .....	9.90	
Water Department .....	3.85	
Golf Course .....	33.80	
Airport .....	164.30	
Board of Registrars .....	6.02	
Mayor's Department .....	15.00	
Damages and Claims .....	6.35	
		<hr/>
		6,331.79

*Temporary Transfers of Funds—contra*

Transfer General Cash to Bridge Account	\$40,732.02	
Transfer Bridge Account to General Cash	40,732.02	
Transfer General Cash to Incinerator		
Account .....	13,778.75	
Transfer Incinerator Account to General		
Cash .....	13,778.75	
		<hr/>
		109,021.54
		<hr/>
TOTAL RECEIPTS .....	\$6,661,182.96	
Balance—January 1, 1938 .....	523,075.63	
		<hr/>
TOTAL TO BE ACCOUNTED FOR .....	\$7,184,258.59	
		<hr/> <hr/>

CITY OF MANCHESTER  
EXHIBIT E  
ANALYSIS OF EXPENDITURES OF VARIOUS  
DEPARTMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Mayor*

Mayor's Salary .....	\$3,000.00	
Mayor's Secretary .....	1,500.00	
Mayor's Incidentals .....	600.00	
Miscellaneous' Expenses .....	970.51	
	<hr/>	\$6,070.51

*Aldermen*

Salaries .....	\$2,600.00	
Other Expenses .....	104.00	
	<hr/>	2,704.00

*Auditor*

Auditor's Salary .....	\$2,500.00	
Clerks' Salaries .....	1,818.84	
Other Expenses .....	218.21	
	<hr/>	4,537.05

*Treasurer*

Treasurer's Salary .....	\$2,500.00	
Clerks' Salaries .....	2,630.00	
Other Expenses .....	1,008.68	
	<hr/>	6,138.68

*Tax Collector*

Collector's Salary .....	\$2,500.00	
Deputy Collectors' Salaries .....	6,540.00	
Clerks' Salaries .....	5,436.40	
Other Expenses .....	3,921.58	
	<hr/>	18,397.98

*Tax Collector—Real Estate*

Service as Agent—1937 .....	350.00	
Custodian of Tax Deeded Properties ....	600.00	
Other Salaries .....	260.00	
Other Expenses .....	58.80	
	<hr/>	1,268.80

*Assessors*

Assessors' Salaries .....	\$7,800.00	
Clerks' Salaries .....	1,658.38	
Engineer's Salary .....	2,000.00	
Other Salaries .....	3,280.50	
Other Expenses .....	1,953.03	
	<hr/>	16,691.91

*Finance Commission*

Commissioners' Salaries .....	\$800.00	
Other Expenses .....	19.49	
	<hr/>	819.49

*Law*

Solicitor's Salary .....	\$1,600.00	
Other Expenses .....	128.16	
	<hr/>	1,728.16

*City Clerk*

City Clerk's Salary .....	\$3,000.00	
Clerks' Salaries .....	4,483.00	
Other Expenses .....	1,513.75	
	<hr/>	8,996.75

*Department of Buildings*

Superintendent's Salary .....	\$2,699.84	
Inspectors' Salaries .....	4,576.00	
Clerks' Salaries .....	4,375.00	
Pensions .....	1,092.00	
Other Expenses .....	1,769.99	
	<hr/>	14,512.83

*Repairs to Public Buildings*

Salaries and Wages .....	\$26,998.92	
Other Expenses .....	15,770.79	
	<hr/>	42,769.71

*Board of Registrars*

Members' Salaries .....	\$1,541.64	
Clerks' Salaries .....	1,506.25	
Other Expenses .....	898.06	
	<hr/>	3,945.95

*Elections*

Election Officials' Salaries .....	\$5,905.00	
Other Expenses .....	1,737.28	
		<hr/>
		7,642.28

*City Hall*

Janitors' and Matrons' Salaries .....	\$4,028.00	
Other Expenses .....	2,974.65	
		<hr/>
		7,002.65

*Old Court House*

Janitor's Salary .....	\$1,325.00	
Other Expenses .....	601.01	
		<hr/>
		1,926.01

*Public Comfort Station*

Janitors' and Matrons' Salaries .....	\$4,408.00	
Other Expenses .....	904.69	
		<hr/>
		5,312.69

*Care of City Clocks*

Services and Supplies .....	\$691.66	
		<hr/>
		691.66

*Police Department*

Commissioners' Salaries .....	\$350.00	
Chief's Salary .....	4,583.20	
Captain's Salary .....	2,580.00	
Lieutenants' Sergeants' and		
Patrolmen's Salaries .....	212,053.65	
Pensions .....	10,062.50	
Other Expenses .....	22,235.94	
		<hr/>
		251,865.29

*Municipal Court*

Judge's Salary .....	\$2,400.00	
Associate Judge's Salary .....	800.00	
Clerk's Salary .....	750.00	
Probation Officer's Salary .....	1,218.76	
Probation Officer's Expenses .....	138.55	
		<hr/>
		5,307.31

*Fire Department*

Commissioners' Salaries .....	\$350.00	
Chief's Salary .....	4,500.00	
Deputy Chiefs' Salaries .....	5,900.00	
Superintendent Fire Alarm Telegraph		
Salary .....	2,500.00	
Captains', Lieutenants' and Permanent		
Men's Salaries .....	213,792.74	
Call Men's Salaries .....	6,847.70	
Pensions .....	11,500.00	
Other Expenses .....	24,630.08	
	<hr/>	270,020.52

*Fire Department Bond Issue Expenditures*

Repairs to Cables, etc. ....	\$4,631.31	
	<hr/>	4,631.31

*Sealer of Weights and Measures*

Sealer's Salary .....	\$2,100.00	
Other Expenses .....	326.38	
	<hr/>	2,426.38

*Health Department*

Board Members' Salaries .....	\$600.00	
Health Officer's Salary .....	4,500.00	
Inspectors' Salaries .....	10,070.24	
Clerks' Salaries .....	2,339.88	
Nurses' Salaries .....	15,399.12	
School Physicians' Salaries .....	3,000.24	
Cleaning .....	460.50	
Hospital Payroll .....	9,568.98	
Pensions .....	1,000.08	
Other Expenses—Hospital .....	8,437.33	
Other Expenses—General .....	6,419.13	
	<hr/>	61,795.50

*Vital Statistics*

Births, Deaths and Marriages .....	\$705.50	
	<hr/>	705.50

*City Physician*

Physician's Salary .....	\$1,600.00	
	<hr/>	1,600.00

*Board of Examiners of Plumbers*

Miscellaneous Expenses .....	\$48.26	
	<hr/>	48.26

*Highways*

Commissioners' Salaries .....	\$650.00	
Surveyor's Salary .....	5,000.00	
Superintendent's Salary .....	2,250.00	
Clerks' Salaries .....	7,490.00	
Timekeeper's Salary .....	1,800.00	
Other Administration Expenses .....	4,458.58	
Highways Maintenance—Salaries .....	27,249.07	
Highways Maintenance—Emergency ....	8,212.12	
Sewers Maintenance .....	8,997.40	
Refuse Disposal .....	71,429.50	
Street Cleaning .....	28,437.43	
Traffic Regulation .....	4,185.48	
Transportation, Equipment and Supplies	325,769.62	
T. E. and S. Salaries .....	82,436.41	
Engineering Salaries .....	16,207.58	
Other Engineering Expenses .....	526.07	
Pensions .....	22,036.08	
New Sewers—Payrolls .....	3,019.56	
Highways—Rehabilitation—W. P. A. ....	1,075.84	
Londonderry Turnpike—Bond Issue ....	10,000.00	
New Highways—Payrolls—Bond Issue ..	19,394.49	
New Highways—W. P. A. .....	19,633.90	
New Sidewalks—Payrolls—Bond Issue ..	6,089.59	
Bodwell Road Bridge .....	3,233.81	
Highways—Resurfacing—Bond Issue ....	22,359.22	
W. P. A.—Sidewalk Survey—Bond Issue	366.82	
New Sewers—Bond Issue .....	7,423.32	
	<hr/>	709,731.89

*Street Lighting*

Expenses .....	\$93,444.24	
	<hr/>	93,444.24

*Charities*

Commissioner's Salary .....	\$2,500.00	
Clerks' Salaries .....	14,670.45	
Other Expenses .....	2,332.10	
Relief .....	348,887.05	
Old Age Assistance .....	33,258.24	
	<hr/>	401,647.84

*Charitable Gifts*

Hospitals .....	\$2,000.00	
	<hr/>	2,000.00



*School Department*

School Board—Salaries .....	\$1,300.00	
Clerk of Board—Salary .....	999.84	
Office Clerks—Salaries .....	2,791.53	
Certificating Officer—Salary .....	1,999.92	
Truant Officers—Salaries .....	3,999.84	
Other Administration Expenses .....	10,012.50	
Athletic Council—Coaches' Salaries .....	2,400.00	
Teachers' Salaries .....	551,524.45	
Evening Schools .....	3,461.62	
Pensions—Teachers .....	17,749.56	
Other Expenses of Instruction .....	14,421.44	
Janitors' Salaries .....	44,935.36	
Miscellaneous Plant Expenses .....	27,566.18	
Auxiliary Agencies—Salaries .....	2,000.00	
Auxiliary Agencies—Other Expenses .....	14,748.78	
Rent—Manual Training Building .....	999.96	
Sundry Equipment .....	3,720.09	
Pensions—Janitors .....	1,997.44	
	<hr/>	706,628.51

*Library*

Librarian's Salary .....	\$2,600.00	
Librarian's Assistants .....	27,728.14	
Janitors' and Police Officer's Salaries ...	3,237.94	
General Fund—Purchases of Books .....	3,821.96	
Currier Fund—Purchases of Books .....	122.94	
Hosley Fund—Purchases of Books .....	130.90	
Other Expenses .....	8,811.95	
Pensions .....	1,300.00	
	<hr/>	47,753.83

*Parks and Commons*

Superintendent's Salary .....	\$2,699.84	
Payrolls .....	25,598.18	
Pensions .....	585.12	
Municipal Bath Houses .....	4,366.34	
Playground Instructors .....	1,804.20	
Other Expenses .....	5,530.78	
Rehabilitation—W. P. A.—Payrolls .....	419.44	
Rehabilitation—W. P. A.—Expenses .....	565.87	
	<hr/>	41,569.77

*Board of Recreation and Aviation*

Aviation Field Salaries .....	\$741.98	
Aviation Field Expenses .....	1,651.04	
Golf Course Salaries .....	10,315.82	
Golf Course Expenses .....	2,326.45	
Athletic Field Salaries .....	2,304.79	
Athletic Field Expenses .....	736.86	
Rehabilitation—W. P. A. ....	814.70	
	<hr/>	18,891.64

*Water Department*

Superintendent's Salary .....	\$4,999.80	
Payrolls .....	92,720.52	
Pensions .....	3,972.05	
Other Expenses .....	97,002.73	
	<hr/>	198,695.10

*Public Scales*

Weigher's Salary .....	\$1,200.00	
Other Expenses .....	97.29	
	<hr/>	1,297.29

*Cemeteries*

## PINE GROVE CEMETERY

Superintendent's Salary .....	\$3,099.99
Payrolls .....	31,392.70
Other Expenses .....	8,596.54

## VALLEY CEMETERY

Payrolls .....	6,837.60
Other Expenses .....	206.45

## ALL OTHER CEMETERIES

Payrolls .....	446.84	
	<hr/>	50,580.12

*Miscellaneous*

Damage to Persons and Property .....	\$845.76
Printing City Reports .....	220.44
Patriotic Purposes .....	890.20
Printing and Stationery .....	295.17
Incidentals .....	4,660.92
Auditing .....	1,000.00
Board of Adjustment (Zoning) .....	908.70

City Planning Board .....	89.12	
Publicity .....	5,148.29	
Emergency Relief Gardens .....	1,500.00	
Federal Music Project .....	898.18	
Resurfacing School Yards .....	175.50	
National Youth Administration Project ..	2,354.00	
		<hr/>
		18,986.28

*Purchase of New Equipment*

Fire Department .....	\$9,023.60	
Golf Course .....	2,591.22	
City Clerk .....	687.88	
		<hr/>
		12,302.70

*Other Bond Issue Expenditures*

Purchase of Land—New State Armory ..	\$8,880.00	
Incinerator Construction .....	18,979.01	
McGregor Bridge Construction .....	120,358.89	
Airport—Payrolls .....	2,267.73	
Airport—Other Expenses .....	7,986.03	
General Parks Improvements—Payrolls .	7,492.28	
General Parks Improvements—Other Expenses .....	23,908.89	
Improvements to School Yards .....	4,483.42	
Valley Cemetery Brook Project .....	831.15	
Improvements—Sheridan-Emmett Park ..	4,853.22	
New Reservoir .....	60.00	
Improvements—Golf Course .....	602.64	
Permanent Improvements to Bridges ...	449.00	
		<hr/>
		201,152.26

*Interest*

On General Loans .....	\$128,163.20	
On Temporary Loans .....	6,542.95	
On Water Loans .....	5,760.00	
		<hr/>
		140,466.15

*Municipal Indebtedness*

General Loans .....	\$474,000.00	
Temporary Loans .....	1,900,000.00	
Water Loans .....	15,000.00	
Notes Payable—Purchase of New Playgrounds .....	6,962.00	
		<hr/>
		2,395,962.00

*Agency*

County Tax .....	\$593,123.44	
School Per Capita Tax .....	18,984.00	
State Tax .....	196,548.00	
	<hr/>	808,655.44

*Trust Funds*

Perpetual Care Funds .....	\$3,029.50	
Rock Rimmon Park Improvement Fund ..	88.00	
C. H. Bartlett Legacy .....	1,509.50	
Appropriation for Clerical Services ....	500.00	
Vault Rentals .....	27.50	
Trustees Cemetery Funds .....	13,312.72	
Special Trust Funds .....	1,987.50	
Edith Stark Fund .....	40.00	
Central High School Athletic Fund .....	4,920.90	
West High School Athletic Fund .....	1,012.15	
	<hr/>	26,427.77

*Refunds*

City Clerk .....	\$268.27	
Taxes of 1933 .....	5.02	
Taxes of 1937 .....	50.28	
Taxes of 1938 .....	350.23	
School Department .....	100.00	
Highway Department .....	7.41	
	<hr/>	781.21

*Transfers*

Tax Titles .....	\$73,055.56	
Tax Deeds .....	1,610.15	
	<hr/>	74,665.71

*Improvements to Public Buildings—Bond Issue*

Payrolls .....	\$7,226.73	
Other Expenses .....	17,399.05	
Addition to Police Station .....	12,321.00	
	<hr/>	36,946.78

*Temporary Transfers of Funds—contra*

Transfer General Cash to Bridge Account	\$40,732.02	
Transfer Bridge Account to General Cash	40,732.02	
Transfer General Cash to Incinerator		
Account .....	13,778.75	
Transfer Incinerator Account to General		
Cash .....	13,778.75	
	<hr/>	109,021.54
TOTAL DISBURSEMENTS .....		\$6,847,165.25
Cash on Hand—December 31, 1938 .....		337,093.34
		<hr/>
TOTAL .....		\$7,184,258.59
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CITY OF MANCHESTER  
EXHIBIT F  
*STATEMENT OF TAX COLLECTOR'S DEPARTMENT*  
FOR THE YEAR ENDED DECEMBER 31, 1938

	1934	1935	1936	1937	1938
Balances Outstanding—January 1, 1938 .....		\$9,953.50	\$11,646.26	\$475,054.88	
1938 Property Tax Warrant .....	\$5,884.00				\$3,412,958.87
1938 Toll Tax Warrant .....					57,254.00
Additional Warrants Issued During 1938 .....	44.42	106.02	748.03	964.36	1,123.19
Voluntary Taxes Paid During 1938 .....	14.00	16.00	40.00	380.00	1,716.00
Overpayments Transferred or Refunded .....			1,484.20	440.86	348.05
<b>TOTALS .....</b>	<b>\$5,942.42</b>	<b>\$10,075.52</b>	<b>\$13,918.49</b>	<b>\$477,440.10</b>	<b>\$3,503,300.09</b>
Cash Collected in 1938—net .....					\$3,017,081.50
Taxes Abated in 1938 .....	652.50	\$1,401.86	\$3,237.16	\$379,876.56	13,361.95
Transferred to Tax Titles and Tax Deeds .....	468.00	934.00	1,401.12	14,775.09	
Cash Discounts on 1938 Taxes—net .....				70,448.10	
Transfers to Revenue of 1938 and Prior Years ..	1.92	2.16	25.42	25.99	31,118.56
<b>TOTALS .....</b>	<b>\$1,122.42</b>	<b>\$2,338.02</b>	<b>\$4,683.70</b>	<b>\$465,125.74</b>	<b>\$3,061,618.33</b>
Balances Outstanding—December 31, 1938 .....					\$441,681.26
Additional Warrants Issued During 1939 .....	\$4,820.00	\$7,737.50	\$9,234.79	\$12,314.36	161.31
Overpayments Refunded .....	4.57	9.12	18.87	316.88	64.52
<b>TOTALS .....</b>	<b>\$4,824.57</b>	<b>\$7,746.62</b>	<b>\$9,253.66</b>	<b>\$12,631.24</b>	<b>\$441,907.09</b>
Cash Collected in 1939 .....					\$204,880.00
Taxes Abated in 1939 .....	\$162.57	\$307.12	\$639.58	\$1,241.31	4,780.15
Transferred to Tax Titles and Tax Deeds .....	106.00	222.00	264.00	466.35	30,102.91
<b>TOTALS .....</b>	<b>\$268.57</b>	<b>\$529.12</b>	<b>\$903.58</b>	<b>\$1,707.89</b>	<b>\$239,763.18</b>
Balances per City Auditor's Ledger March 31, 1939 .....					\$10,923.35
Payments in Advance of Warrant .....	\$4,556.00	\$7,217.50	\$8,356.03	\$10,923.35	834.00
<b>TOTALS .....</b>	<b>\$4,562.00</b>	<b>\$7,235.50</b>	<b>\$8,336.08</b>	<b>\$11,335.35</b>	<b>\$202,977.91</b>
Post-Closing Adjustments .....		8.00	6.00	12.00	1.90
Balances per City Auditor's Ledger As Adjusted .....					\$202,976.01
Balances per Tax Collector's Ledger .....					202,977.22
March 31, 1939 .....		7,224.40	8,390.88	11,332.41	
Unadjusted Differences .....		\$3.10	\$ .80	\$9.06	\$1.21

## CITY OF MANCHESTER

## EXHIBIT C

**STATEMENT OF WATER DEPARTMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 1938**

*Accounts Receivable*

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding—January 1, 1938 .....	\$966.65	\$5.60	.....	\$1,442.23	\$2,414.48
ACCOUNTS RENDERED					
January Quarter .....	53,477.09	260.13	\$46.00	3,636.83	57,420.05
April Quarter .....	50,060.18	259.35	92.00	2,279.64	52,691.17
July Quarter .....	50,578.28	413.12	86.00	6,342.80	57,420.20
October Quarter .....	56,206.33	292.70	78.00	2,301.48	58,878.51
TOTALS .....	\$211,288.53	\$1,230.90	\$302.00	\$15,002.98	\$228,824.41
DEDUCT					
Cash Collected in 1938 .....	\$210,394.27	\$1,221.10	\$284.00	\$15,015.33	\$226,914.70
Journal Entry Adjustment—1937 .....		.....	.....	1.20	1.20
Abatements in 1938 .....	620.30	3.00	18.00	59.50	700.80
TOTAL DEDUCTIONS .....	\$211,014.57	\$1,224.10	\$302.00	\$15,076.03	\$227,616.70
Balance Outstanding—December 31, 1938 .....	\$273.96	\$6.80	.....	\$926.95	\$1,207.71
RECONCILIATION MAY 24, 1939 WITH DECEMBER 31, 1938					
Balance Outstanding—January 1, 1939 .....	\$273.96	\$6.80	.....	\$926.95	\$1,207.71
Accounts Rendered in 1939 .....	108,429.88	468.26	\$94.00	21,023.55	130,015.69
TOTALS .....	\$108,703.84	\$475.06	\$94.00	\$21,950.50	\$131,223.40
DEDUCT					
Cash Collected in 1939 .....	\$107,142.56	\$465.46	\$92.00	\$16,593.45	\$124,293.47
Abatements in 1939 .....	721.50	3.40	2.00	27.45	754.35
Balance May 24, 1939 .....	839.78	6.20	.....	5,329.60	6,175.58
TOTALS .....	\$108,703.84	\$475.06	\$94.00	\$21,950.50	\$131,223.40

CITY OF MANCHESTER

89

CITY OF MANCHESTER  
EXHIBIT H  
*Treasurer's Department*  
**CASH RECEIPTS AND DISBURSEMENTS**  
FOR THE YEAR ENDED DECEMBER 31, 1938

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January .....	\$523,075.63	\$133,593.17	\$341,477.74	\$315,193.06
February .....	315,193.06	589,271.53	250,530.45	653,934.14
March .....	653,934.14	695,458.66	655,847.68	693,545.12
April .....	693,545.12	147,974.85	334,915.64	506,604.33
May .....	506,604.33	83,039.36	375,758.36	213,885.33
June .....	213,885.33	1,413,802.79	356,864.58	1,270,823.54
July .....	1,270,823.54	622,845.36	813,164.87	1,080,504.03
August .....	1,080,504.03	557,278.48	324,630.36	1,313,152.15
September .....	1,313,152.15	157,999.12	363,358.09	1,107,793.18
October .....	1,107,793.18	160,320.41	349,876.27	918,237.32
November .....	918,237.32	102,986.14	302,535.31	718,688.15
December .....	718,688.15	1,996,611.09	2,378,205.90	337,093.34
Total for the Year .....		\$6,661,182.96	\$6,847,165.25	
Balance — January 1, 1938 .....		523,075.63	.....	
Balance — December 31, 1938 .....		.....	337,093.34	
		<u>\$7,184,258.59</u>	<u>\$7,184,258.59</u>	



## CITY OF MANCHESTER

## EXHIBIT I

## STATEMENT OF CITY CLERK'S DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1938

Amusements .....	\$2,618.50
Assignments of Wages .....	5.50
Bills of Sale Registered .....	27.50
Conditional Sales Registered .....	1,750.57
Dog Licenses .....	5,661.00
Junk Dealers' Licenses .....	125.50
Marriage Licenses .....	1,336.00
Motor Vehicles .....	71,261.58
Mortgages Registered .....	847.50
Partnerships — Corporations .....	15.50
Pool, Billiards and Bowling Licenses .....	1,149.50
Public Comfort Station .....	294.65
Recording—Discharges of Mortgages .....	49.50
Recording—Discharges Conditional Sales Contracts .....	55.75
Sewer Entrance Permits .....	2,209.73
Sunday Miscellaneous Permits .....	648.00
Taxi and Job Teaming Permits .....	66.00
Writs .....	31.00
Filing Fees .....	216.00
Certifications .....	338.75
Miscellaneous .....	193.75
 TOTAL CASH RECEIVED .....	 \$88,901.78

CITY OF MANCHESTER  
EXHIBIT J  
*STATEMENT OF HEALTH DEPARTMENT*  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Accounts Receivable*

Balance Outstanding—January 1, 1938 .....	\$214.28
Accounts Rendered During the Year .....	317.13
	<hr/>
BALANCE OUTSTANDING—DECEMBER 31, 1938 .....	\$531.41
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MILK LICENSES

Milk Licenses Issued During the Year 1938 .....	\$260.00
Cash Paid to the City Treasurer .....	\$260.00
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CITY OF MANCHESTER  
**EXHIBIT K**  
*STATEMENT OF SCHOOL DEPARTMENT*  
 FOR THE YEAR ENDED DECEMBER 31, 1938

*Accounts Receivable*

Balance Outstanding—January 1, 1938 .....	\$59.33
Accounts Rendered During the Year .....	24,971.84
<b>TOTAL</b> .....	<b>\$25,031.17</b>

*Deduct*

Accounts Paid During the Year .....	\$24,330.99
Accounts Abated During the Year .....	661.38
<b>TOTAL</b> .....	<b>24,992.37</b>

Balance Outstanding—December 31, 1938 .....	<b>\$38.80</b>
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**CASH RECEIPTS AND DISBURSEMENTS**

Balance on Hand—January 1, 1938 .....	\$114.82
Cash Receipts During 1938 .....	884.62
<b>Total Cash to be Accounted For</b> .....	<b>\$999.44</b>

*Deduct—Cash Paid to City Treasurer*

Sales of Books and Supplies .....	\$65.70
Sales of Manual Training Supplies .....	756.54
Rentals .....	15.00
Refunds .....	35.72
Miscellaneous .....	67.06

<b>Total Accounted For</b> .....	<b>940.02</b>
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<b>BALANCE ON HAND—DECEMBER 31, 1938</b> .....	<b>\$59.42</b>
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CITY OF MANCHESTER  
EXHIBIT L  
*STATEMENT OF THE MUNICIPAL COURT*  
FOR THE YEAR ENDED DECEMBER 31, 1938

	Total Fines, etc.	Miscellaneous Expenses	State Motor Vehicle Commission	Interpreters' and Witness Fees	Attorneys' Fees	Net Cash Receipts
January .....	\$716.44	.....	\$303.00	\$6.36	\$3.00	\$404.08
February .....	832.22	.....	290.00	10.60	16.00	515.62
March .....	519.62	\$17.00	48.00	21.20	5.00	428.42
April .....	773.62	33.00	355.00	33.92	.....	351.70
May .....	887.66	3.00	416.00	25.44	6.00	437.22
June .....	581.92	26.70	190.00	14.84	18.00	332.38
July .....	941.56	43.27	643.00	27.56	.....	227.73
August .....	752.92	13.00	196.00	14.84	6.00	523.08
September .....	1,084.14	12.00	390.00	10.60	3.00	668.54
October .....	1,237.69	43.90	470.00	36.75	.....	687.04
November .....	1,001.44	9.00	531.00	31.80	.....	429.64
December .....	985.32	17.00	260.00	12.72	.....	595.60
	<u>\$10,314.55</u>	<u>\$217.87</u>	<u>\$4,192.00</u>	<u>\$246.63</u>	<u>\$57.00</u>	<u>\$5,601.05</u>

## SUMMARY

Cash on Hand — January 1, 1938 .....	\$325.67
Net Receipts — as above .....	5,601.05
Total Cash to be Accounted For .....	\$5,926.72
Cash Paid to City Treasurer During 1938 .....	5,331.12
Balance Due December 31, 1938 .....	\$595.60
Paid to City Treasurer January, 1939 .....	\$595.60

CITY OF MANCHESTER  
EXHIBIT M  
STATEMENT OF HIGHWAY DEPARTMENT  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Accounts Receivable*

Balance January 1, 1938 .....	\$8,393.13
Accounts Rendered During the Year .....	7,818.97
Total .....	<u>\$16,212.10</u>

*Deduct*

Accounts Paid During the Year .....	\$7,468.21
Accounts Abated During the Year .....	388.71
Total .....	<u>7,856.92</u>
BALANCE OUTSTANDING — DECEMBER 31, 1938	<u><u>\$8,355.18</u></u>

CITY OF MANCHESTER  
EXHIBIT N  
*STATEMENT OF CITY LIBRARY DEPARTMENT*  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Petty Cash Receipts and Disbursements*

Cash on Hand—January 1, 1938 ..... \$136.58

*Receipts for the Year 1938*

Adult Department ..... \$1,714.01

Juvenile Department ..... 249.94

Total Receipts ..... 1,963.95

Total Cash to be Accounted For ..... \$2,100.53

**Deduct**

Cash Payments to City Treasurer ..... \$1,863.48

Expenses Paid by Librarian ..... 56.48

Total Deductions ..... 1,919.96

BALANCE ON HAND—DECEMBER 31, 1938 ..... \$180.57

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CITY OF MANCHESTER  
EXHIBIT O  
CITY SCALES DEPARTMENT  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Statement of Cash Receipts*

January .....	\$8.90
February .....	8.60
March .....	14.00
April .....	8.80
May .....	8.70
June .....	10.40
July .....	8.40
August .....	6.20
September .....	8.80
October .....	9.80
November .....	13.30
December .....	10.90
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Total .....	\$116.80
Paid to City Treasurer in 1938 .....	105.90
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Paid to City Treasurer in 1939 .....	\$10.90
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CITY OF MANCHESTER  
EXHIBIT P — SCHEDULE I  
STATEMENT OF CEMETERIES

*Cash Receipts*

FOR THE YEAR ENDED DECEMBER 31, 1938

<i>Cash Received by Superintendent</i>	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Care of Lots and Graves .....	\$572.00	\$194.70	\$57.00	.....	.....	\$823.70
Sale of Lots and Graves .....	6,375.34	.....	.....	.....	.....	6,375.34
Interments .....	3,657.00	254.50	31.00	.....	\$93.00	4,035.50
Miscellaneous .....	4,897.29	264.50	9.00	\$4.00	148.00	5,322.79
Totals .....	<u>\$15,501.63</u>	<u>\$713.70</u>	<u>\$97.00</u>	<u>\$4.00</u>	<u>\$241.00</u>	<u>\$16,557.33</u>

*Cash Received by Treasurer*

Lots Placed Under Perpetual Care	\$1,631.00	\$798.50	\$150.00	.....	\$450.00	\$3,029.50
Sales of Lots and Graves .....	11,350.68	.....	.....	.....	.....	11,350.68
Special Trust Funds .....	1,987.50	.....	.....	.....	.....	1,987.50
Interest Perpetual Care Funds ...	294.26	.....	.....	.....	.....	294.26
Totals .....	<u>\$15,263.44</u>	<u>\$798.50</u>	<u>\$150.00</u>	<u>.....</u>	<u>\$450.00</u>	<u>\$16,661.94</u>

*Summary of Cash Receipts from all Sources*

Sales of Lots and Graves .....	\$17,126.02
Lots Under Perpetual Care .....	3,029.50
Care of Lots and Graves .....	823.70
Interments .....	4,035.50
Special Trust Funds .....	1,987.50
Interest on Perpetual Care Funds .....	294.26
Miscellaneous .....	5,322.79
TOTAL RECEIPTS .....	<u>\$33,219.27</u>



CITY OF MANCHESTER  
EXHIBIT P — SCHEDULE II  
STATEMENT OF CEMETERIES

*Accounts Receivable*

FOR THE YEAR ENDED DECEMBER 31, 1938

	Pine Grove	Valley	Piscataquog	Total
Balances Outstanding—January 1, 1938 .....	\$287.50	\$30.00	\$10.00	\$327.50
<i>Add</i>				
Accounts Rendered During the Year .....	263.00	61.00	13.00	337.00
Totals .....	<u>\$550.50</u>	<u>\$91.00</u>	<u>\$23.00</u>	<u>\$664.50</u>
<i>Deduct</i>				
Accounts Paid During the Year .....	267.50	40.00	8.00	315.50
BALANCE OUTSTANDING — DECEMBER 31, 1938 ...	<u>\$283.00</u>	<u>\$51.00</u>	<u>\$15.00</u>	<u>\$349.00</u>

CITY OF MANCHESTER  
EXHIBIT Q  
*STATEMENT OF FIRE DEPARTMENT*  
FOR THE YEAR ENDED DECEMBER 31, 1938

*Accounts Receivable*

Balance January 1, 1938 .....	\$71.50
Balance December 31, 1938 .....	<u>\$71.50</u>

# INDEX

---

	Pages
City Officials .....	3-16
Aldermen .....	3
Art Commission .....	14
Standing Committee .....	3-4
Assessors' Department .....	5
Auditor .....	4
Board of Adjustment .....	12
Board of Examiners of Plumbers .....	8
Board of Recreation and Aviation .....	11
Carpenter Memorial Library .....	10
Cemeteries Department .....	12
City Clerk .....	5
City Physician .....	8
City Planning Board .....	11-12
City Solicitor .....	5
City Weigher .....	13
Commissioner of Charities .....	9
Finance Commission .....	4
Fire Department .....	7
Health Department .....	7-8
Highway Department .....	8-9
Inspector of Petroleum .....	13
Mayor .....	3
Mayor's Secretary .....	3
Moderators .....	15
Municipal Court .....	6
Parks and Playgrounds Commission .....	13
Police Department .....	6
Registrars of Voters .....	6
School Department .....	9-10
Selectmen .....	14-15
Sealer of Weights and Measures .....	7
Superintendent of Public Buildings .....	5
Tax Collector .....	5
Treasurer .....	4
Ward Clerks .....	16
Water Department .....	11

	Pages
Schedule of Property in Possession of City .....	17-22
Report of Public Accountant and Auditor .....	23-100
Analysis of Estimated Revenue .....	68-71
Analysis of Expenditures of Various Departments .....	78-87
Balance Sheet .....	36-41
Statement of Budget Accounts .....	64-67
Statement of Cash Receipts and Disbursements .....	72-77
Statement of Cemeteries .....	98-99
Statement of City Clerk's Department .....	91
Statement of City Library Department .....	96
Statement of City Scales Department .....	97
Statement of Fire Department .....	100
Statement of Health Department .....	92
Statement of Highway Department .....	95
Statement of Indebtedness .....	44-47
Statement of Loans Authorized .....	48
Statement of Municipal Court Department .....	94
Statement of Revenue of 1938 and Prior Years .....	49
Statement of Revenue of 1938 .....	50
Statement of School Department .....	93
Statement of Tax Collector .....	88
Statement of Temporary Loans .....	42
Statement of Treasurer's Department .....	90
Statement of Trust Funds .....	51-63
Statement of Water Department .....	89







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