

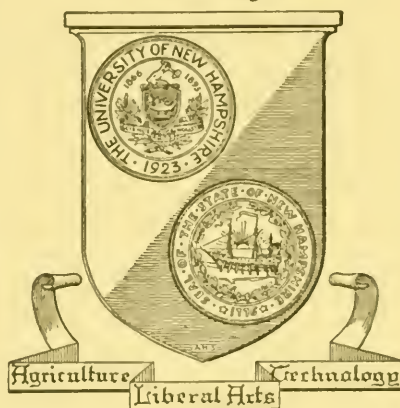
ANNUAL REPORT
CITY OF MANCHESTER
NEW HAMPSHIRE



1940

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LEO G. RIEL

City Auditor







HON. DAMASE CARON, Mayor

TWENTIETH
ANNUAL REPORT
of the
CITY OF
MANCHESTER,
NEW HAMPSHIRE,
FOR THE YEAR ENDING
DECEMBER 31, 1940



Printed by
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MANCHESTER, N. H.



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MANCHESTER CITY GOVERNMENT

1940

Mayor

DAMASE CARON, M.D. Office, City Hall
Chosen at election in November, 1939. Salary, \$3,000 per annum.

Mayor's Secretary

Yvan R. Caron Office, City Hall
Appointed by the Mayor. Salary, \$1,500 per annum.

Aldermen

Ward 1. Dana A. Emery
Ward 2. Guy L. Foster
Ward 3. Harry W. Bergquist
Ward 4. John J. Hartnett
Ward 5. Martin F. Glynn
Ward 6. Michael J. Keane
Ward 7. Peter R. Poirier
Ward 8. Edward F. Bouthiette
Ward 9. James E. Hannon
Ward 10. John Clark
Ward 11. Elmer D. Roukey
Ward 12. Albert R. Martineau
Ward 13. Joseph J. Roy (deceased)
J. Felix Daniels (elected to fill vacancy)

*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Clark, Keane, Bouthiette
Bills on Second Reading—Aldermen Keane, Foster, Bergquist
Cemeteries—Aldermen Emery, Foster, Keane, Bergquist, Clark
City Planning—Aldermen Martineau, Poirier, Hartnett

Claims—Aldermen Hartnett, Bergquist, Roy, (Daniels)
 Enrollment—Aldermen Foster, Roy, (Daniels), Hartnett
 Finance—The Mayor, Aldermen Emery, Foster, Glynn, Poirier, Clark,
 Bouthiette, Roukey
 Lands and Buildings—Aldermen Daniels, Roukey, Bouthiette, Martineau
 Licenses—Aldermen Glynn, Keane, Hannon
 Lighting Streets—Aldermen Hannon, Roukey, Poirier
 Streets and Sewers—Aldermen Bergquist, Hannon, Roy, (Daniels)
 Board of Recreation—Aldermen Emery, Poirier
 Minor Offices—Aldermen Bouthiette, Martineau, Hannon
 Radio—Aldermen Glynn, Martineau, Roukey
 Special Tax Committee—Aldermen Emery, Poirier, Hartnett

* First named Chairman.

Finance Commission

Wilfred A. Laflamme, Chairman Term expires January, 1942
 Allan B. Bethune Term expires January, 1943
 Richard J. Welsh, Clerk Term expires January, 1941

Appointed by Governor for a term of three years.

Salary, \$200 per annum.

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.

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.

Custodian of Deeded Property

William O. Corbin Office, City Hall

Term begins June 1. Salary, \$600 per annum.

Assessors

Michael J. Healy, Chairman Term expires January, 1941

Edward J. Robitaille Term expires January, 1945

Eugene T. Sherburne Term expires January, 1943

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.

City Solicitor

William H. Craig The Kennard Building

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

City Clerk

Michael J. Quinn Office, City Hall

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

Superintendent of Public Buildings

William F. Sullivan Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary, \$2,700 per annum. Term expires April, 1943.

Registrars of Voters

Donat H. Richer, Chairman Term expires May, 1941

Harry R. Bennett Term expires May, 1943

Michael E. Ahern, Clerk Term expires May, 1942

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

Police Commission

J. Briggs Felton, Chairman Term expires September, 1941

John F. County, Clerk Term expires September, 1942

Joseph Laberge Term expires September, 1943

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

Chief of Police

James F. O'Neil Office at Police Station

Appointed by Commissioners. Salary, \$5,000 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$2,400 per annum

William L. Phinney, Associate Salary, \$800 per annum

Appointed by Governor. Term until 70 years of age.

Robert C. Laing, Clerk Salary, \$1,200 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, 1942

Fred Hecker, Clerk Term expires May, 1943

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, \$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

Arthur J. Provost Salary, \$3,000 per annum

James J. Collins, Jr. Salary, \$2,900 per annum

Elected by Board of Fire Commissioners.

Scaler of Weights and Measures

George A. Wingate Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary, \$2,100 per annum.

Board of Health

Jules O. Gagnon, M.D., Chairman Term expires February 1, 1942
 James J. Powers, M.D. Term expires February 1, 1943
 John F. Holmes, M.D. Term expires February 1, 1941

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.

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 his successor has been named and qualified.

William M. Cullity, Chairman
 John R. Finnigan, Clerk

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.

Department of Highways

George B. Looney, Chairman Term expires January, 1941
 Alfred Cote, Clerk Term expires January, 1942
 Clarence A. Bennett Term expires January, 1943

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.

Commissioner of Charities

Frank X. Carroll Office, City Hall
 Elected biennially at municipal election. Salary, \$2,500 per annum.

SCHOOL DEPARTMENT*School Committee*

Damase Caron, M.D., Mayor, ex-officio, Chairman
 Ward 1. Chester W. Jenks
 Ward 2. Henry W. N. Bennett, M.D.
 Ward 3. Hendry J. Clark
 Ward 4. George H. Griffin
 Ward 5. Philip W. Sheridan
 Ward 6. John C. Horan
 Ward 7. Clarence R. Cote
 Ward 8. Daniel B. O'Connor
 Ward 9. Wilmot G. Merrill
 Ward 10. Frank L. McAllister,
 Vice-Chairman of the Board
 Ward 11. Robert Werner
 Ward 12. Albert Miville
 Ward 13. Euclide F. Geoffrion

Chosen at the election in November, 1939, 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.

Assistant Superintendent

Augusta M. Nichols Term expires July 1, 1942

Nominated by members of School Board and elected by State Board of Education. Salary, \$3,000 per annum. \$1,000 paid by City of Manchester, \$2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

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

Aretas B. Carpenter	Term expires October 1, 1944
Wilfred J. Lessard	Term expires October 1, 1943
Samuel P. Hunt	Term expires October 1, 1945
Maurice F. Devine	Term expires October 1, 1946
William Starr	Term expires October 1, 1947
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.

Librarian

Caroline 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
Charles A. Burke	Term expires January, 1946
D. Frank Shea, clerk	Term expires January, 1945
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, \$6,000 per annum.

Assistant Superintendent

James A. Sweeney Salary, \$3,360 per annum

Trustees Board of Recreation and Aviation

Edgar L. Gadbois, Chairman	Term expires March 1, 1941
Edward Flanagan, Clerk	Term expires March 1, 1942
James F. O'Neil	Term expires March 1, 1943
Peter R. Poirier	Term expires January 1, 1942
Dana A. Emery	Term expires January 1, 1942

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, 1943
Romeo Lamy	Term expired December 31, 1940
Richard G. Carrigan	Term expires December 31, 1941
William F. Howes	Term expires December 31, 1942
Harry C. Jones	Term expires December 31, 1944
John J. Sullivan, Chairman Parks and Playgrounds Commission, ex-officio.	

Ernest W. Graupner, Engineer Highway Department, ex-officio.

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

Board of Adjustment

J. Joseph Lacey	Term expires March 1, 1945
Walter J. Duda	Term expires March 1, 1943
T. Henry Quigley	Term expires March 1, 1942
Edmond Boisvert, Chairman	Term expires March 1, 1941
Joseph T. Manseau	Term expires March 1, 1944

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

Trustees of Cemeteries

Agnes T. Bryson	Term expires January, 1943
Harold M. Worthen	Term expires January, 1943
Arthur E. Card	Term expires January, 1944
John H. Rice	Term expires January, 1944
Fred W. Pingree	Term expires January, 1941
Mary C. Manning	Term expires January, 1941
Paul C. Beaudoin	Term expires January, 1942
Jeremiah J. Tobin	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.

Superintendent of All Cemeteries

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

Trustees of Cemetery Funds

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

Norwin S. Bean, Clerk Term expires January, 1950
 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, \$600 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 Shellenberg 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, 1944
 George O. Francoeur Term expires April 1, 1945

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

Superintendent of Parks and Playgrounds

T. Edward McIntyre

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

Art Commission

Maude Briggs Knowlton, Chairman Term expires October 1, 1942

Lucien H. Gosselin, Clerk * Term expired October 1, 1940

C. Douglass Still Term expires October 1, 1941

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

* Deceased.

Selectmen

WARD 1

William W. Moher, Jr.

Cyril D. Athearn

J. Walker Wiggin

WARD 2

Joseph Leo Tardiff

Charles E. Woodbury

Harold A. Lodge

WARD 3

John P. Anthony

Joseph A. Nerbonne

J. Robert Gamache

WARD 4

John Clark

Franklin E. Mathews

William Corey

WARD 5

Patrick J. Creighton

Martin L. Mahoney

Joseph A. Noga

WARD 6

John E. Conlon

Albert T. Boisclair

John J. O'Connor

WARD 7

Anthime Arthur Demers

Ernest A. Plante

Alonzo Tessier

WARD 8

Eugene Delisle, Jr.

Gerard P. Keroack

Leo G. Ricard

WARD 9

Timothy O'Neil

Eugene Hebert

Michael J. Walsh

WARD 10

Arthur B. Colby

John Klop

Charles Lange

WARD 11

Joseph P. Lyons

James E. Heron

John J. Murphy

WARD 12

Felix J. Baribeau

Joseph B. Desrochers

Henry Huard

WARD 13

Flavien J. Lambert

Gerard E. Croteau

Origene E. Lesmerises

Salary, \$60 per term.

Moderators

Ward 1. Ralph E. Langdell

Ward 2. William J. Gauthier

Ward 3. Fred W. Pingree

Ward 4. Maurice F. Fitzgerald

Ward 5. Philip W. Sheridan

Ward 6. Edward T. Flanagan

Ward 7. James H. Collins

Ward 8. William Savageau (Precinct No. 1)

Ward 8. Thomas Laughlin (Precinct No. 2)

- Ward 9. Aime Cloutier
Ward 10. George J. Delisle
Ward 11. Cornelius H. Callahan, Jr.
Ward 12. Maurice L. BelleIsle
Ward 13. Edmond Allard

Salary, \$15 for each election or primary.

Ward Clerks

- Ward 1. Osgood G. Nutting
Ward 2. David Lindahl
Ward 3. Robert Lenehan
Ward 4. Walter J. Burke
Ward 5. Bernard McQueeney
Ward 6. Frank X. Cashin
Ward 7. Alcide R. Gagnon
Ward 8. Michel Chevette (Precinct No. 1) (Ward Clerk)
Ward 8. John R. Burke (Precinct No. 2) (Precinct Clerk)
Ward 9. Harry Walsh
Ward 10. Henry Raymond
Ward 11. Francis P. Grady
Ward 12. Ulysses Letendre
Ward 13. Conrad Pinard

Salary, \$80 per term.

Schedule of Property in Possession of City
as of December 31, 1940

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

Total

\$2,350,500.00

Amoskeag Cemetery, Goffstown Road			
Brown Avenue Cemetery	\$1,100.00	\$76.00	\$1,176.00
Huse Cemetery, Mammoth Road	200.00		200.00
Huse Cemetery, Young-Sunnyside	870.00		870.00
Merrill Cemetery, Huse Road	1,000.00		1,000.00
Pine Grove Cemetery, Brown Avenue	200.00		200.00
Piscataquog Cemetery, Milford Bowman Streets	\$83,890.00		
Stowell Cemetery, Bodwell Road	444,000.00	12,378.00	540,268.00
Saugus Cemetery, Bowman Street	7,500.00	47.00	7,547.00
Valley Cemetery, Pine Street	7,975.00		7,975.00
Totals	230,000.00	432.00	250,432.00
	\$693,695.00	\$12,933.00	\$810,518.00

Totals

\$810,518.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1940

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	\$68,256.00	233,506.00		
Lake Avenue Engine House	32,000.00	3,500.00	25,430.00	60,930.00		
Main Street Engine House	32,000.00	4,500.00	12,320.00	48,820.00		
Hose House, Mammoth Road (Not Used)	1,250.00	2,850.00		4,100.00		
Hose House, Nashua-Maple Streets	8,500.00	2,590.00	12,430.00	23,520.00		
Rimmon Street Engine House	28,800.00	1,200.00	22,535.00	52,535.00		
Somerville Street Engine House	30,800.00	1,200.00	4,475.00	36,475.00		
South Elm Street Engine House	6,100.00	880.00	11,905.00	18,885.00		
South Main Street Engine House	30,000.00	1,200.00	9,802.00	41,002.00		
Webster Street Engine House	30,000.00	2,650.00	22,625.00	55,275.00		
Weston Street Engine House	23,000.00	1,500.00	11,770.00	36,270.00		
Drill Tower, Weston Street	5,000.00		500.00	5,500.00		
Riverside Hose, Front Street	400.00			400.00		
Fire Alarm Telegraph			124,234.00	124,234.00		
Totals	\$369,850.00	\$47,435.00	\$326,282.00	\$743,567.00		

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1940

SCHOOLS					
	Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	\$20,000.00	\$10,000.00		\$8,413.10	\$38,413.10
Amoskeag School, Front Street	20,000.00	900.00	\$1,771.08	1,028.08	23,699.16
Ash Street School, Bridge-Maple Streets	57,000.00	21,800.00	3,189.32	3,247.08	85,337.30
Bakersville School, Elm-Queen City Avenue	100,000.00	9,000.00	4,415.93	7,840.55	121,256.48
Brown School, Amory-Alsace Streets	52,000.00	7,800.00	3,238.27	2,540.55	65,604.36
Central High School, Concord-Beech Streets	320,300.00	29,700.00	51,731.28	5,995.79	433,779.07
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	3,861.21	3,112.66	62,573.87
Corey Manual Training School, 250 Concord Street	1,550.00	100.00		16,024.09	16,024.09
Cystal Lake School, Bodwell-Corning Roads	273,800.00	24,000.00	4,048.46	9,553.09	311,401.55
Franklin Street School, Franklin Street	28,000.00	2,000.00	948.76	1,034.89	31,983.65
Goffs Falls School, Brown Avenue	59,200.00	4,400.00	4,637.10	5,482.02	73,729.12
Hallsville School, Jewett-Hayward Streets	12,000.00	100.00	366.43	496.05	12,962.48
Highland School, Beech-Titus Avenue	70,000.00	3,750.00	2,301.57	2,612.55	78,664.12
Lincoln Street School, Merrimack-Lincoln Streets	57,000.00	20,000.00	3,346.44	3,512.48	83,858.92
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	3,329.28	4,156.66	91,485.94
Parker School, South Main Street	40,000.00	6,000.00	2,611.05	3,170.17	51,781.22
Pearl Street School, Pearl Street	25,000.00	4,200.00	1,403.17	1,696.53	32,359.70
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
Sprink Street School, Spring Street	25,000.00	11,550.00			36,550.00
Stark District School, River Road	1,800.00	500.00			2,300.00
Straw School, Chestnut Street	45,000.00	16,200.00	3,537.77	3,354.77	68,092.54
Webster Street School, Webster-Chestnut Streets	50,000.00	8,560.00	3,886.26	5,022.55	67,468.81
Webster Mills School, Pond Road	57,000.00	16,710.00			73,710.00
West Side High and Main Street Schools, Main-Conant Streets	700.00	100.00		800.00	800.00
Weston School, Hanover Street	533,320.00	16,680.00	21,564.85	34,043.16	655,608.01
Wilson School, Wilson Street	95,000.00	3,500.00	1,455.80	1,180.44	110,416.22
New Webster School, Elm-Union-Bay Streets	92,000.00	8,320.00	4,683.67	5,413.05	110,416.72
Youngsville School, Candia Road	185,000.00	15,000.00	3,966.44	12,821.73	216,788.17
Storehouse and Janitors Supplies	53,000.00	2,000.00	2,041.87	2,495.21	59,537.08
Totals	\$3,392,270.00	\$294,400.00	\$132,898.01	\$192,703.69	\$4,012,271.70

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1940

PUBLIC BUILDINGS				
	Buildings	Land	Equipment	Total
Carpenter Memorial Library	\$328,600.00	\$71,400.00	\$392,990.00	\$792,990.00
Isolation Hospital	121,000.00	16,000.00	13,358.00	150,358.00
Golf Course	12,000.00	132,200.00	3,235.00	147,435.00
City Hall	110,000.00	350,000.00		460,000.00
Mayor			1,368.00	1,368.00
Aldermen			332.00	332.00
Auditor			1,542.00	1,542.00
Treasurer			855.00	855.00
Tax Collector			4,609.00	4,609.00
City Clerk			1,818.00	1,818.00
City Hall			2,179.00	2,179.00
Assessors			30,362.00	30,362.00
Board of Registrars			656.00	656.00
Department of Buildings			990.00	990.00
Highway Department			5,500.00	5,500.00
Charities Department			3,160.00	3,160.00
Board of Adjustment			337.00	337.00
Planning Board			92.00	92.00
City Yards, Franklin-Granite-Valley Streets	51,350.00	153,000.00	96,778.00	301,128.00
Incinerator	119,650.00		2,297.00	121,947.00
Various Projects			15,576.00	15,576.00
Old Battery Building, Manchester Street	10,000.00	2,000.00	6,451.00	18,451.00
Old Court House, Franklin Street	28,000.00	27,000.00	203.00	55,203.00
Health Department			5,155.00	5,155.00
Water Department			31,147.00	31,147.00
Police Station	78,750.00	5,263,029.00	31,212.00	5,294,176.00
Public Scales		19,250.00	542.00	19,792.00
Sealer of Weights and Measures			286.00	286.00
Totals	\$859,350.00	\$6,033,879.00	\$653,030.00	\$7,546,259.00

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1940

CITY PARKS AND PLAYGROUNDS

	Buildings	Land	Equipment	Total
Bath House, Bodwell Road	\$450.00	\$450.00		\$400.00
Bath House, Willow, Rear	1,075.00			1,075.00
Cemetery Brook Park, Pine to Lincoln Streets		32,000.00		32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00		123,130.00
Hanover Common, Hanover Street		5,000.00		5,000.00
Harriman Park, Hall-Central-Lake Avenue	14,800.00	45,200.00		60,000.00
Lafayette Park		769,500.00		769,500.00
Merrimack Common, Elm Street		78,900.00		78,900.00
Park Common, Lake Avenue		11,400.00		11,400.00
Park Common, Maple Street		22,300.00		22,300.00
Prout Park, Young Street		10,000.00		10,000.00
Queen City Playground, Queen City Avenue	27,400.00	17,150.00		44,550.00
Rock Rimmer Park and Swimming Pool	10,000.00	18,000.00		28,000.00
Simpson Park	615.00	60,600.00		60,615.00
Stark Park		20,900.00		20,900.00
Sweeney Park, South Main Street	35,000.00	49,000.00		84,000.00
Pulaski Park, Concord-Amherst Streets		183,000.00		183,000.00
Victory Park, Wheelock Street		8,585.00		8,585.00
West Side 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		\$702.00	106,952.00
Public Comfort Station, Merrimack Common	15,000.00	55,000.00	77.00	15,077.00
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
Gossier Park, Blitch-Dubouque 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
Walter M. Parker Playground, Marion-McGregor Streets		10,000.00		10,000.00
Smyth Tower, Smyth Road	2,300.00			3,500.00
Parks and Commons, Supplies and Equipment on land		1,200.00	24,063.00	24,063.00
Totals	\$283,020.00	\$1,728,585.00	\$24,842.00	\$2,036,447.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1940

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 Ave.	55,000.00	20,200.00	\$5,185.00	80,385.00
Property Deeded to City for Non-Payment of Taxes ..	40,755.00	177,183.00	.....	217,938.00
Totals	\$108,555.00	\$204,083.00	\$5,185.00	\$317,823.00

SUMMARY				
	Buildings	Land	Books	Equipment and Supplies
City Bridges	\$103,890.00	\$693,695.00	.....	\$12,933.00
City Cemeteries	369,850.00	47,435.00	.....	326,282.00
Fire Stations	3,392,270.00	294,400.00	\$132,898.01	192,703.69
Schools	859,350.00	6,033,879.00	.....	653,030.00
Public Buildings	283,020.00	1,728,585.00	.....	24,842.00
City Parks and Playgrounds	108,555.00	204,083.00	.....	5,185.00
Miscellaneous	\$5,116,935.00	\$9,002,077.00	\$132,898.01	\$1,214,975.69
Totals				\$17,817,385.70

AUDIT REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE
For The Year Ended
December 31, 1940

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

CITY OF MANCHESTER

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July 12, 1941

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

SIRS:

In accordance with your instructions, we have examined the accounts and records of the City of Manchester for the year ended December 31, 1940 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, 1940 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 \$488,426.96

Cash on hand at the office of the City Treasurer was verified by actual count as at the close of business on April 30, 1941. Cash on deposit as shown by the Treasurer's Cash Book was reconciled with bank statements as at April 30, 1941 and all balances were confirmed directly to us by the depositories.

CASH PROOF

The cash balances per books as at December 31, 1940 were reconciled with the verification of cash as at April 30, 1941 as follows:—

Cash on Deposit—April 30, 1941

Merchants National Bank \$231,434.74

Cash and Cash Items—April 30, 1941

Cash on Hand	\$4,944.42	
Advances on Accounts Payable	86,495.66	91,440.08

Total		\$322,874.82
-------------	--	--------------

Less:—Advance Deposits

City Clerk	\$3,640.70	
Board of Recreation and Aviation	122.00	3,762.70
		<hr/>
Cash Balance—April 30, 1941		\$319,112.12

*Reconciliation with December 31, 1940**Add:—Cash Disbursements*

January 1 to April 30, 1941 inclusive	1,143,252.53
	<hr/>
	\$1,462,304.65

Deduct:—Cash Receipts

January 1 to April 30, 1941 inclusive	937,246.07
	<hr/>
Balance—December 31, 1940	\$525,118.58

To be applied as follows:—

Revenue Cash	\$488,426.96
Non-Revenue Cash	36,691.62
	<hr/>
Total as above	<u>\$525,118.58</u>

City Clerk's Cash Fund \$100.00

Tax Collector's Cash Fund \$200.00

The above funds were verified by actual count.

Taxes Receivable \$361,216.04

The Tax Ledgers for the years 1934 to 1940, inclusive, were examined, unpaid balances listed and the totals found to be in agreement with the controlling accounts kept by the City Auditor.

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>	\$20,635.17
<i>Tax Deeds</i>	\$26,710.86

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

All accounts were listed, totalled and found in agreement with the controlling accounts kept by the City Auditor. Increases or decreases of the properties held for non-payment of taxes as at December 31, 1940 compared with December 31, 1939 are shown below:—

	<i>Tax Titles</i>	<i>Tax Deeds</i>
December 31, 1939	\$25,591.08	\$30,375.81
December 31, 1940	20,635.17	26,710.86
	<hr/>	<hr/>
Decreases	\$4,955.91	\$3,664.95
	<hr/>	<hr/>

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 \$9,600.50

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, 1939 indicates an increase of \$1,317.32.

Accounts Receivable — Water Department \$1,282.83

The Consumers' and Miscellaneous Ledgers of the Water Department were examined as at the close of business on May 26, 1941. All outstanding balances were listed, totalled and reconciled with the records of the City Auditor. Reconciliation with balances as at December 31, 1940 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, 1940 to May 26, 1941 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 26 to June 24, 1941 inclusive. Formal receipts from the

City Treasurer were produced to account for cash turned in since January 1, 1941 and the balance on hand at June 24, 1941 was verified by actual count.

Orange Food Stamp Fund \$6,000.00

Cash advanced from the 1940 appropriation of the Charities Department to the Commissioners of Hillsborough County as part of a working fund to be used in connection with the purchase and redemption of federal food stamps. The balance has been confirmed directly to us by the County Treasurer.

Temporary Revenue Loans \$500,000.00

This item represents the balance due on loans in anticipation of tax revenues. 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 Treasurer's cash receipts. All payments during the year were accounted for by matured cancelled notes produced for our inspection.

Appropriation Balances \$49,280.44

Authorized departmental appropriation balances at the close of the year are shown on the Balance Sheet. Comparison with December 31, 1939 discloses an increase of \$22,236.26 in this item. Further details are available in Exhibit B, Statement of Budget Accounts.

Revenue of 1940 and Prior Years \$357,219.36

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

Water Revenue \$1,282.83

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

Tailings \$4,933.92

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 \$326.09

Central High Athletic Fund \$1,129.72

Unexpended balances deposited with the City Treasurer arising from admission fees and subject to withdrawal 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, 1940 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 \$36,691.62

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 in accordance with periodic departmental reports.

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

Loans Authorized \$10,000.00

Two and one-half per cent serial notes in the above amount authorized to promote the airport development program which were drawn to be issued at January 1, 1941. The complete issue was sold at par to the Trustees of Cemetery Funds in 1941.

Appropriation Balances \$46,691.62

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

EXHIBIT A — PART III

MUNICIPAL INDEBTEDNESS

Net Bonded Debt \$3,621,500.00

The bonded indebtedness of the City was decreased in the amount of \$40,500.00 during the year 1940, as follows:—

Loans Paid During the Year	\$510,500.00
Loans Issued During the Year	470,000.00
	<hr/>
Decrease	\$40,500.00
	<hr/>

Proper authorizations were examined in connection with all loans issued during the period. Cancelled bonds matured during 1940 were produced for inspection and their aggregate par value found in agreement with cash paid by the City Treasurer.

Interest for the period was calculated and found to agree in total with bond interest paid by the City Treasurer during the year.

Details relative to outstanding bond issues at December 31, 1940 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 \$3,298.30 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 \$23,380.00

Unmatured notes payable in the above amount were produced for our inspection by the holders, the Trustees of Cemetery Funds. 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 1940 in the amount of \$6,000.00.

EXHIBIT A — PART IV

TRUST FUNDS

Cemetery Trust Funds \$754,486.63

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, 1940 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 \$7,406.20.

Library Trust Funds \$94,005.54

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 as at December 31, 1940 with the bank statement, 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 increased during the year in the amount of \$838.19. Reference is made to Exhibit A—Part IV and to Schedules A—VIIIa and A—VIIIb for details.

Other Funds \$61,920.60

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 as at December 31, 1940 were verified by correspondence with the depositories and were found in agreement with the records of the City Auditor.

Other Funds decreased during the year in the amount of \$6,144.94.

Cash Receipts and Disbursements

Analysis of Cash Receipts and Disbursements, as shown in Exhibit D and E, 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 all cancelled checks issued in payment of payrolls and bills, scrutiny 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 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, 1940 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, Exhibits G to R, 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 City Treasurer and with the records of the City Auditor. A test of the Auto Permit Book was made by comparison of approximately five hundred entries 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.

Verification of Receivables

Test verifications by correspondence with the debtors of taxes and water charges receivable as at April 30, 1941 resulted in the receipt of 198 replies out of 471 letters mailed. In general, however, it was the larger accounts which were confirmed and those with respect to which the taxpayer was uncertain. All differences reported to us were carefully investigated and we were satisfied in all cases that the Collector's records were correct. Such differences in most cases involved a misunderstanding on the part of the taxpayer as to the date of payment. In our opinion, the small number of replies was due to the fact that the procedure is new and the request for verification was considered by many taxpayers as a request for payment and also to the negligence of many debtors in failing to reply if they knew the balance to be correctly stated. We believe that the results of the present verification have been beneficial in that a substantial portion of the larger outstanding accounts have been confirmed and the taxpayer has had an opportunity to judge the accuracy of the balance charged to him even in those cases in which no reply was received.

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 are very glad to acknowledge the splendid co-operation accorded 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, 1940
PART I — REVENUE ACCOUNTS

ASSETS		LIABILITIES	
Cash in Banks and On Hand	\$488,426.90	Current Debt	
City Clerk's Cash Fund	100.00	Temporary Revenue Loans	\$500,000.00
Tax Collector's Fund	200.00		
Total Cash in Banks and Office	\$488,726.90	Appropriation Balances	
Taxes Receivable		W. P. A. — New Sewers —	
Taxes of 1934	\$3,726.00	Revenue	\$2,441.88
Taxes of 1935	5,694.40	W. P. A. — Sewing Project	3,199.89
Taxes of 1936	6,178.00	Carpenter Memorial Library	67.51
Taxes of 1937	7,536.00	National Youth Administra-	120.21
Taxes of 1938	9,277.84	tion	224.04
Taxes of 1939	12,476.88	Federal Music Project	43,226.91
Taxes of 1940	316,326.92	Water Department	
Total Taxes Receivable	361,216.04	Total Appropriation Balances	49,280.44
Tax Titles	20,635.17		
Tax Deeds	26,710.89		

Departmental Accounts Receivable

Fire Department	\$71.50	Revenue of 1940 and Prior Years	357,219.36
Health Department	797.12	Water Revenue—Reserved for Appropria-	
Highway Department	7,156.73	tion when collected—contra	
School Department	29.46	Tailings	1,282.83
Pine Grove Cemetery	410.00	West High Athletic Fund	4,933.92
Valley Cemetery	36.50	Central High Athletic Fund	326.09
Piscataquog Cemetery	18.00		1,129.72
Board of Recreation and			
Aviation	1,081.19		
<hr/>			
Total Departmental Accounts			
Receivable	9,600.50		
Accounts Receivable—Water Department—			
contra	1,282.83		
Orange Food Stamp Fund	6,000.00		
<hr/>			
TOTAL ASSETS	\$914,172.36	TOTAL LIABILITIES	\$914,172.36
<hr/>		<hr/>	

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1940

PART II — NON-REVENUE ACCOUNTS

ASSETS		LIABILITIES	
Cash in Banks and On Hand	\$36,691.62	<i>Appropriation Balances</i>	
Loans Authorized	10,000.00	New Sewers	\$934.52
		New Highways	71.84
		W. P. A.—New Highways	3,912.35
		W. P. A.—New Sidewalks—	
		Taxable Property	92.04
		Improvements to Public	
		Buildings	2.42
		W. P. A.—Improvements to	
		Public Buildings	18.51
		Building Department—Addi-	
		tion to Police Station	20.37
		W. P. A.—General Park Im-	
		provements	12.66
		Parks — Improvements to	
		Sheridan-Emmett Park	18.60
		Purchase of New Equipment	3,355.01
		Fire Department	4,517.07
		W. P. A.—Athletic Field—	
		Permanent Improve-	
		ments	38.68

CITY OF MANCHESTER

W. P. A. — Airport — Per- manent Improvements.....	18,880.94	
School — Improvements to School Yards	663.19	
New Reservoir Construction Valley Cemetery Brook Project	697.45	6.47
Airport Improvements—State Library Grounds Improve- ments	8,713.06	1,500.00
Alterations to Mayor's Office City Clerk—Vault and Office Equipment	1,486.44	1,750.00
Total Appropriation Balances		\$46,691.62
TOTAL ASSETS		\$46,691.62
TOTAL LIABILITIES		\$46,691.62

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1940

PART III — INDEBTEDNESS

ASSETS		LIABILITIES	
Net Bonded Debt—Balancing Account	\$3,621,500.00	Bonded Debt— <i>Serial Bonds</i>	
Notes Payable—Balancing Account	23,380.00	Fire Loans	\$54,335.00
		Health Loans	705.00
		Sewer Loans	1,061,412.69
		Highway Loans	1,034,542.32
		Bridge Loans	354,175.00
		School Loans	352,305.00
		Water Loans	89,250.00
		Recreation Loans	108,137.00
		World War Memorial Loan	12,000.00
		Sidewalk Loans	125,640.00
		Departmental Equipment	
		Loan	39,100.00
		New Highways, New Sewers,	
		New Sidewalks	60,865.00
		Permanent Improvements to	
		Public Buildings	152,144.99

Incinerator Loan	65,000.00	
Airport Loan	102,200.00	
Cemetery Loan	8,188.00	
Library Loan	1,500.00	
Total Bonded Debt		\$3,621,500.00
<i>Notes Payable</i>		
General Parks Improvements	\$11,000.00	
Departmental Equipment	3,000.00	
Improvements — Sheridan- Emmett Park	4,500.00	
Purchase Site of State Ar- mory	4,880.00	
Total Notes Payable		23,380.00
TOTAL ASSETS	\$3,644,880.00	
TOTAL LIABILITIES		\$3,644,880.00

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1940

PART IV — TRUST FUNDS

ASSETS		LIABILITIES	
<i>Cemetery Trust Funds</i>		<i>Cemetery Trust Funds</i>	
Cash on Deposit	\$467,106.63	Pine Grove Perpetual Care	\$600,969.19
Securities	287,380.00	Valley Perpetual Care	77,585.28
Total Cemetery Trust Funds	\$754,486.63	Piscataquog Perpetual Care	15,487.36
<i>Library Trust Funds</i>		Merrill Perpetual Care	5,877.18
Cash on Deposit	94,005.54	Amoskeag Perpetual Care	2,313.61
<i>Rock Rimmon Park Improvement Fund</i>		Stowell Perpetual Care	545.04
Cash on Deposit	3,102.55	Pine Grove Special (Exhibit A—Schedule 7)	40,198.64
<i>Fire Damage Replacement Fund</i>		Valley Special (Exhibit A—Schedule 7)	10,494.96
Cash on Deposit	25,299.68	Merrill Special (Exhibit A—Schedule 7)	207.23
<i>Nathan P. Hunt Children's Entertainment Fund</i>		Piscataquog Special (Exhibit A—Schedule 7)	131.80
Cash on Deposit	5,983.10	Gale Fund Income Account	676.34
<i>Nathan P. Hunt School Prize and Book Fund</i>		Total Cemetery Trust Funds	\$754,486.63
Cash on Deposit	3,311.26	<i>Library Trust Funds</i>	
		F. P. Carpenter Fund	\$25,319.15

<i>Herrick Fund</i>			
Cash on Deposit	612.50	Mrs. G. B. D. Carpenter Fund	10,022.17
<i>C. H. Bartlett Fund</i>		Dean Fund	12,732.66
Cash on Deposit	22,914.74	Ruth E. Dudley Fund	60.98
<i>Clara N. Brown Fund</i>		Mary A. Elliott Fund	5,149.75
Cash on Deposit	696.77	Eliza A. Eaton Fund	3,876.50
		Emily A. Smith Fund	5,242.66
		Michael Prout Fund	7,968.54
		Moody Currier Fund	5,000.00
		Edwin Jones Fund	5,000.75
		Nora K. Jones Fund	2,731.85
		John Hosley Fund	5,000.00
		John Hosley Income Ac- count	2,003.15
		James Liddell Arnott Fund	1,004.94
		Mary M. Tolman Fund	2,002.07
		Income Account	890.37
		Total Library Trust Funds	94,005.54
		Total Library Trust Funds carried forward	94,005.54
		TOTAL ASSETS—carried forward	\$910,412.77

CITY OF MANCHESTER
EXHIBIT A
BALANCE SHEET AS AT DECEMBER 31, 1940
PART IV — TRUST FUNDS
(Concluded)

ASSETS		LIABILITIES	
Total Assets—brought forward	\$910,412.77	Brought forward	94,005.54
<i>Other Funds</i>			
		Rock Rimmon Park Im-	
		provement Fund	\$3,102.55
		Fire Damage Replacement	
		Fund	25,299.68
		Nathan P. Hunt Children's	
		Entertainment Fund	5,983.10
		Nathan P. Hunt School	
		Prize and Book Fund	3,311.26
		Herrick Fund	612.50
		C. H. Bartlett Legacy	22,914.74
		Clara N. Brown Fund	696.77
Total Other Funds			61,920.60
TOTAL ASSETS	\$910,412.77	TOTAL LIABILITIES	\$910,412.77

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE I
STATEMENT OF TEMPORARY LOANS
FOR THE YEAR ENDED DECEMBER 31, 1940

<i>Date Issued</i>	<i>Sold to</i>	<i>Date Due</i>	<i>Interest Rate</i>	<i>Amount</i>
February 29, 1940	F. W. Horne and Company	July 18, 1940	.228%	\$300,000.00
February 29, 1940	F. W. Horne and Company	December 6, 1940	.228%	200,000.00
December 4, 1940	Arthur Perry and Company	July 10, 1941	.11%	500,000.00
				<hr/>
				\$1,000,000.00
				<hr/>

SUMMARY

Balance Outstanding January 1, 1940	.....	\$500,000.00
Total Loans Issued During the Year	.....	1,000,000.00
Total	.....	<hr/>
		\$1,500,000.00
DEDUCT:—Loans Paid During the Year	.....	1,000,000.00
Balance Outstanding December 31, 1940	.....	<hr/>
		\$500,000.00
		<hr/>

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE II
DETAILS OF MUNICIPAL INDEBTEDNESS
DECEMBER 31, 1940

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Jan. 1, 1921	New School and Equipment	Jan. 1, 1941	5%	\$300,000.00	\$15,000.00
April 1, 1921	Weston School and Equipment	Apr. 1, 1941	5%	63,000.00	3,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5%	300,000.00	15,000.00
July 1, 1921	New Sewers	July 1, 1941	5%	50,000.00	2,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1941	5%	300,000.00	15,000.00
Oct. 1, 1921	Kelley Street Sewer	Oct. 1, 1941	4%	100,000.00	5,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1941.42	4½%	20,000.00	2,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1941.42	4%	600,000.00	60,000.00
July 1, 1922	New Sewers	July 1, 1941.42	4%	300,000.00	30,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1941.42	4%	300,000.00	30,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1941.42	4%	60,000.00	6,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1941.42	4%	300,000.00	30,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1941.43	4%	100,000.00	15,000.00
April 1, 1923	New Sewers	April 1, 1941.43	4%	100,000.00	15,000.00
May 1, 1923	Queen City Bridge	May 1, 1941.43	4%	900,000.00	135,000.00
July 1, 1923	New Sewers	July 1, 1941.43	4%	50,000.00	7,500.00
July 1, 1923	New Sewers	July 1, 1941.43	4%	40,000.00	6,000.00
Oct. 1, 1923	Motor Fire Apparatus, etc.	Oct. 1, 1941.43	4%	60,000.00	9,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1941.43	4%	100,000.00	15,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1941.44	4%	30,000.00	4,000.00
Dec. 1, 1924	Addition to Youngsville School	Dec. 1, 1941.44	4%	35,000.00	4,000.00
June 1, 1925	New Sewers	June 1, 1941.45	4%	200,000.00	50,000.00
Sept. 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1941.45	4%	150,000.00	30,000.00
June 1, 1926	New Sewers	June 1, 1941.46	4%	100,000.00	30,000.00
May 1, 1927	New Highways	May 1, 1941.42	4%	100,000.00	12,000.00

June 1, 1927	New Sewers	June 1, 1941-47	4%	50,000.00	14,000.00
Aug. 1, 1927	New Highways	Aug. 1, 1941-42	4%	100,000.00	12,000.00
Aug. 1, 1927	New Sewers	Aug. 1, 1941-47	4%	25,000.00	7,000.00
Feb. 1, 1928	Cemetery Brook Culvert—New Sewers	Feb. 1, 1941-48	4%	55,000.00	19,000.00
May 1, 1928	Lake Road Construction	May 1, 1941-48	4%	50,000.00	16,000.00
July 1, 1928	Permanent Streets—Sewers	July 1, 1941-48	4%	150,000.00	54,000.00
July 1, 1928	Building and Equipment—Schools	July 1, 1941-48	4%	24,000.00	8,000.00
July 1, 1928	World War Memorial	July 1, 1941-48	4%	34,500.00	12,000.00
July 1, 1929	Streets—Sewers	July 1, 1941-49	4½%	175,000.00	76,000.00
Sept. 1, 1929	Motor Driven Fire Apparatus	Sept. 1, 1941-49	4½%	23,000.00	9,000.00
Sept. 1, 1929	New Sewers	Sept. 1, 1941-49	4½%	50,000.00	18,000.00
Sept. 1, 1930	Permanent Improvements	Sept. 1, 1941-50	4%	425,000.00	200,000.00
Oct. 1, 1931	Permanent Improvements	Oct. 1, 1941-51	4%	300,000.00	165,000.00
April 1, 1932	Permanent Improvements	Apr. 1, 1941-52	4½%	100,000.00	60,000.00
July 1, 1933	Permanent Improvements	July 1, 1941-43	4½%	100,000.00	30,000.00
Nov. 1, 1933	Water—New Reservoir	Nov. 1, 1941-43	4%	150,000.00	45,000.00
Sept. 1, 1934	Permanent Improvements	Sept. 1, 1941-54	3½%	50,000.00	32,000.00
June 1, 1935	New Sewers, Highways and Sidewalks	June 1, 1941-55	3%	50,000.00	35,000.00
Sept. 1, 1935	Permanent Improvements	Sept. 1, 1941-55	3%	65,000.00	45,000.00
Sept. 1, 1935	Permanent Improvements	Sept. 1, 1941-55	3%	60,000.00	45,000.00
Dec. 1, 1935	New Sewers	Dec. 1, 1941-55	3%	100,000.00	75,000.00
July 1, 1936	Municipal Improvements	July 1, 1941-56	3%	120,000.00	96,000.00
Aug. 1, 1936	Notre Dame Bridge Construction	Aug. 1, 1941-56	3%	250,000.00	198,000.00
Sept. 1, 1936	Incinerator	Sept. 1, 1941-56	3%	85,000.00	65,000.00
Mar. 1, 1937	Improvements at Airport	Mar. 1, 1941-57	3%	60,000.00	51,000.00
Mar. 1, 1937	New Sewers	Mar. 1, 1941-57	3%	100,000.00	85,000.00
May 1, 1937	New Sewers	May 1, 1941-57	3%	80,000.00	68,000.00
July 1, 1937	Municipal Improvements	July 1, 1941-47	3%	130,000.00	91,000.00
July 1, 1937	Municipal Improvements	July 1, 1941-57	3%	45,000.00	36,000.00
July 1, 1938	Municipal Improvements	July 1, 1941-58	2½%	200,000.00	180,000.00
July 1, 1938	Resurfacing Highways	July 1, 1941-48	2½%	75,000.00	59,000.00
July 1, 1938	New Highways	July 1, 1941-58	2½%	50,000.00	44,000.00
Aug. 1, 1938	Municipal Improvements	Aug. 1, 1941-58	2½%	125,000.00	111,000.00

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE II
DETAILS OF MUNICIPAL INDEBTEDNESS
DECEMBER 31, 1940 — Continued

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Oct. 1, 1938	New Sewers and Highways	Oct. 1, 1941-58	2½%	25,000.00	21,000.00
Jan. 1, 1939	School Building Construction—Webster School	Jan. 1, 1941-59	3%	138,000.00	131,000.00
April 1, 1939	Municipal Improvements	Apr. 1, 1941-59	2%	200,000.00	190,000.00
July 1, 1939	Municipal Improvements and Equipment	July 1, 1941-49	1½%	100,000.00	90,000.00
Sept. 1, 1939	Municipal Improvements and Equipment	Sept. 1, 1941-59	2%	125,000.00	118,000.00
Oct. 1, 1939	New Highways and Sewers	Oct. 1, 1941-49	1¼%	50,000.00	45,000.00
April 1, 1940	Municipal Improvements	Apr. 1, 1941-60	1¾%	200,000.00	200,000.00
July 1, 1940	Municipal Improvements	July 1, 1941-50	1¾%	120,000.00	120,000.00
Sept. 1, 1940	Municipal Improvements	Sept. 1, 1941-60	1¾%	100,000.00	100,000.00
					<u>\$3,621,500.00</u>

TOTAL MUNICIPAL BONDED INDEBTEDNESS

SUMMARY

Total Municipal Bonded Debt January 1, 1940	\$3,662,000.00
ADD:—Loans Issued During the Year	470,000.00
	<u>\$4,132,000.00</u>
DEDUCT:—Loans Paid During the Year	510,500.00
	<u>\$3,621,500.00</u>
TOTAL MUNICIPAL BONDED DEBT DECEMBER 31, 1940	<u>\$3,621,500.00</u>

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE II
DETAILS OF MUNICIPAL INDEBTEDNESS
DECEMBER 31, 1940
NOTES PAYABLE

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Dec. 1, 1935	General Parks Improvements	Dec. 1, 1941-45	3%	\$10,000.00	\$5,000.00
July 1, 1936	Departmental Equipment	July 1, 1941-43	3%	7,000.00	3,000.00
Sept. 1, 1936	General Parks Improvements	Sept. 1, 1941-46	3%	10,000.00	6,000.00
June 1, 1937	Park Improvements	June 1, 1941-45	3%	7,500.00	4,500.00
May 2, 1938	Land—State Armory	May 1, 1941-43	3%	8,880.00	4,880.00
TOTAL NOTES PAYABLE				\$23,380.00	

SUMMARY

Total Notes Payable January 1, 1940	\$29,380.00
DEDUCT:—Notes Paid During the Year	6,000.00
Total Notes Payable December 31, 1940	\$23,380.00

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE III
STATEMENT OF LOANS AUTHORIZED AND ISSUED
DURING THE YEAR ENDED DECEMBER 31, 1940

Date of Issue	Purpose of Loan	Maturity Dates	Rate of Interest	Amount Authorized	Amount Issued	Sold at	Cash Received
Oct. 1, 1939	Municipal Improvements	Oct. 1, 1940-49	1½%		\$50,000.00	100.345	\$30,172.50
April 1, 1940	Municipal Improvements	April 1, 1941-60	1¾%	\$200,000.00	200,000.00	101.277	202,554.00
July 1, 1940	Municipal Improvements and Equipment	July 1, 1941-50	1¼%	120,000.00	120,000.00	100.299	120,358.80
Sept. 1, 1940	Municipal Improvements and Equipment	Sept. 1, 1941-60	1½%	100,000.00	100,000.00	100.213	100,213.00
Jan. 1, 1941	Serial Notes—Airport Development	Jan. 1, 1942-51	2½%	10,000.00			
				<u>\$430,000.00</u>	<u>\$470,000.00</u>		<u>\$473,298.30</u>

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE IV
STATEMENT OF REVENUE OF 1940 AND
PRIOR YEARS

Balance January 1, 1940 \$339,887.04

Additions

Additional Warrants—Prior Years	\$1,253.21
Voluntary Taxes—Prior Years	1,122.00
Adjustment of Prior Years' Taxes	5.45
Charities Refunds and Recoveries	613.75
1939 Highway Department Charges to Water Works	479.97
Fire Loss Adjustments	7.81
Fire Department Service—Town of Goffs- town	300.00
Gasoline Tax Refunds	23.97
Refund of Interest During Construction— Webster School	3,358.00
Transferred from Revenue of 1940	10,565.63

Total Additions 17,729.79

Total Additions and Balance \$357,616.83

Deductions

Fire Damage Repairs—prior year	\$158.50
Collections of Prior Years' Highway Accounts Receivable	171.63
School Tuitions Refunded—prior year	47.34
Refund Single Graves Sold	20.00

Total Deductions 397.47

BALANCE PER EXHIBIT A —
DECEMBER 31, 1940 \$357,219.36

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE V
STATEMENT OF REVENUE OF 1940

Property Tax Warrant	\$3,421,331.98	
Poll Tax Warrant.....	90,104.00	
Additional Tax Warrants Issued	3,227.33	
Amount Raised from Estimated Revenue	357,348.51	
Unexpended Appropriation Balances	18,668.39	
Uncollected Departmental Accounts Receivable	1,752.07	
Orange Food Stamp Fund Charged to Charities		
Appropriation	6,000.00	
1940 Sunday Licenses Collected in 1939	182.00	
Total		\$3,898,614.28

Deductions

Appropriations for 1939

\$2,966,733.40

Additional Appropriations

Federal Music Project	\$1,000.00	
Fire Insurance on Public Buildings	16,000.00	
Emergency Relief Gardens	1,200.00	
National Youth Administration	1,000.00	
City Library	550.00	
Charities Department	21,000.00	
Building Department	500.00	
Highway Department — W. P. A.—New Sewers	34,490.95	
Highway Department	20,000.00	
Total Additional Appropriations		95,740.95

Other Deductions

Appropriation Overdrafts ..	\$23,384.39	
School Per Capita Tax	17,290.00	
County Tax	784,899.91	
Total Other Deductions		825,574.30

Total Deductions

3,888,048.65

BALANCE TRANSFERRED TO REVENUE OF PRIOR YEARS

\$10,565.03

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VI
CEMETERY TRUST FUNDS

INCOME ACCOUNT—FOR THE YEAR ENDED DECEMBER 31, 1940

	Pine Grove Cemetery	Valley Cemetery	Piscataquoq Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stow Hill Cemetery
Balances—January 1, 1940	\$57,557.40	\$18,823.94	\$5,464.84	\$2,037.96	\$132.81	\$8,063.90	\$47.27
<i>Add</i>							
Restoration to Special Funds—contra						638.94	
Interest on Bonds	9,732.50	990.00					
Interest on Serial Notes	836.40						
Interest from Savings Banks	7,030.05	1,519.93	381.70	147.09	55.30	1,230.39	13.77
Interest from Lots Sold	131.95						
Totals	\$75,288.30	\$21,333.87	\$5,846.54	\$2,185.05	\$188.11	\$9,933.23	\$61.04
<i>Expenditures</i>							
Perpetual Care	\$12,868.00	\$1,717.50	\$258.00	\$117.00	\$61.00		\$16.00
Semi-Perpetual Care	721.90						
Care of Single Graves	400.09						
Special Care			10.00			\$837.00	
Appropriations for Improvements	1,000.00	7,000.00					
Salary of Treasurer	600.00						
Care of Stark Lot						40.00	
28% Loss on Deposits in Merrimack Bank	1,590.80						
Restoration to Special Funds — contra	505.99	132.95					
Miscellaneous	2,616.85	1,044.85					
Totals	\$20,303.63	\$9,895.30	\$268.00	\$117.00	\$61.00	\$1,790.75	\$16.00
BALANCES—Dec. 31, 1940	\$54,984.67	\$11,438.57	\$5,578.54	\$2,068.05	\$127.11	\$8,142.48	\$45.04

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VII
STATEMENT OF CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1940
PINE GROVE CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
4 M	City of Manchester—School Bonds	4%	Dec. 1, 1941-44	Nos. 32-35 Inclusive	\$4,000.00
16 M	City of Manchester—Highway Bonds	4%	May 1, 1941-48	Nos. 35-50 Inclusive	16,000.00
5 M	City of Manchester—Water Bonds	4%	Sept. 1, 1941	Nos. 121-125 Inclusive	5,000.00
18 M	City of Manchester—Sewer Bonds	4½%	Sept. 1, 1941-49	Nos. 33-50 Inclusive	18,000.00
3 M	City of Manchester—School Bonds	5%	Apr. 1, 1941	Nos. 61-63 Inclusive	3,000.00
6 M	City of Manchester—Fire Department Bonds	4%	Oct. 1, 1941-42	Nos. 55-60 Inclusive	6,000.00
60 M	City of Manchester—Permanent Improvements	4½%	Apr. 1, 1941-52	Nos. 41-100 Inclusive	60,000.00
131 M	City of Manchester—School Bonds	3%	Jan. 1, 1941-59	Nos. 8-138 Inclusive	131,000.00
5 M	City of Manchester—Serial Notes	3%	Dec. 1, 1941-45	Nos. 6-10 Inclusive	5,000.00
3 M	City of Manchester—Serial Notes	3%	July 1, 1941-43	Nos. 5-7 Inclusive	3,000.00
6 M	City of Manchester—Serial Notes	3%	Sept. 1, 1941-46	Nos. 5-10 Inclusive	6,000.00
4.5 M	City of Manchester—Serial Notes	3%	June 1, 1941-45	Nos. 4-8 Inclusive	4,500.00
4.88 M	City of Manchester—Serial Notes	3%	May 1, 1941-43	Nos. 3-5 Inclusive	4,880.00
	TOTAL SECURITIES				\$266,380.00

Cash on Deposit		Amount
Depository	Book Number	
Hillsborough County Savings Bank	16073	\$15,809.52
Hillsborough County Savings Bank	20250	43,287.96
Amoskeag Savings Bank	15123	82,246.71
Manchester Savings Bank	50420	96,555.40
Mechanics Savings Bank	3413	48,222.49
Mechanics Savings Bank	4522	16,446.92
Mechanics Savings Bank	4407	10,566.50
Mechanics Savings Bank	17935	2,053.88
Merchants National Bank	271	19,399.81
TOTAL CASH ON DEPOSIT		334,589.19
TOTAL PINE GROVE CEMETERY FUNDS		\$600,969.19

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VII
STATEMENT OF CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—Continued
VALLEY CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
12 M	City of Manchester—War Memorial Bonds	4%	July 1, 1941-48	Nos. 25-40 Inclusive	\$12,000.00
9 M	City of Manchester—Fire Department Bonds	4½%	Sept. 1, 1941-49	Nos. 15-23 Inclusive	9,000.00
TOTAL SECURITIES					\$21,000.00

Cash on Deposit

Depository	Book Number	Amount
Hillsborough County Savings Bank	16072	\$15,585.67
Amoskeag Savings Bank	68808	14,400.17
Manchester Savings Bank	154499	18,460.39
Mechanics Savings Bank	5569	8,139.05
TOTAL CASH ON DEPOSIT		56,585.28

TOTAL VALLEY CEMETERY FUNDS

\$77,585.28

MERRILL CEMETERY

Cash on Deposit

Depository	Book Number	Amount
Amoskeag Savings Bank	69517	\$5,877.18
TOTAL MERRILL CEMETERY FUNDS		\$5,877.18

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VII
STATEMENT OF CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—Continued
PISCATAQUOG CEMETERY

Cash on Deposit		
Depository	Book Number	Amount
Amoskeag Savings Bank	126851	\$2,574.70
Amoskeag Savings Bank	126852	94.76
Amoskeag Savings Bank	126853	1,724.16
Amoskeag Savings Bank	126854	11,093.74
TOTAL PISCATAQUOG CEMETERY FUNDS		\$15,487.36

Cash on Deposit		
Depository	Book Number	Amount
Amoskeag Savings Bank	151322	\$2,313.61
TOTAL AMOSKEAG CEMETERY FUNDS		\$2,313.61

Cash on Deposit		
Depository	Book Number	Amount
Manchester Savings Bank	145818	\$545.04
TOTAL STOWELL CEMETERY FUNDS		\$545.04

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Continued*

SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag.....	122381	\$1,625.48
Mrs. Charles D. Welch	Amoskeag.....	154127	233.07
George F. Sargent	Amoskeag.....	152887	445.10
Emily Theuner	Amoskeag.....	157155	57.59
Charles W. Powell	Amoskeag.....	160833	117.10
Maria F. Laport	Amoskeag.....	161396	115.80
Hattie C. Curtis	Amoskeag.....	164246	110.56
Frank W. Avery	Amoskeag.....	168482	108.48
Clara E. Colby	Amoskeag.....	172472	107.72
Leland and Waldron	Amoskeag.....	174597	209.94
L. V. Heath	Amoskeag.....	183244	164.72
Medora W. Elliott	Amoskeag.....	188141	520.41
John Rustler	Amoskeag.....	190698	103.12
Ralph I. Bean	Amoskeag.....	193305	213.15
Julia M. Opelt	Amoskeag.....	197006	102.03
William C. Spear	Amoskeag.....	197051	2,906.74
Edith Canney	Amoskeag.....	199163	159.81
Elwin C. Foster	Amoskeag.....	199411	207.16
Earl Payne	Amoskeag.....	201424	101.38
Hattie L. Slack	Amoskeag.....	206343	153.61
Mrs. F. L. Reischer	Amoskeag.....	206906	100.71
Ida M. Knox	Amoskeag.....	206907	153.21
Addie C. Rowe	Amoskeag.....	210216	155.10
Grace A. Phillips	Amoskeag.....	210630	154.68
Theda F. Otis	Amoskeag.....	211899	153.44
Josephine O. Abbott	Amoskeag.....	211898	102.95
Marcia M. Badger	Amoskeag.....	216606	102.36
Robert Brimmer, Jr.	Amoskeag.....	214586	102.93
Ella M. Field	Amoskeag.....	216004	201.74
Walker-Ward	Amoskeag.....	217948	504.70
Gordon F. Palmer	Amoskeag.....	219177	847.09
Karl Klein	Amoskeag.....	222208	100.76
Annie L. Avery	Amoskeag.....	222693	150.45
Rufus H. Pike	Amoskeag.....	223501	200.76
Tillie A. Lamoureux	Amoskeag.....	225598	100.00
Anna C. Nelson	Amoskeag.....	226736	200.00

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VII
SCHEDULE OF CEMETERY TRUST FUNDS
IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Continued*
SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY			
Fund	Savings Bank	Book Number	Amount
Oliver Gould	Manchester.....	94650	500.00
May F. Nichols	Manchester.....	113370	796.76
Barton and Hill	Manchester.....	115154	2,264.69
Lucy E. Hodge	Manchester.....	115190	309.05
Eleanor J. Annis	Manchester.....	134034	117.25
Robert Laing	Manchester.....	137449	264.23
Nathaniel Clark	Manchester.....	143971	178.10
James H. Mendell	Manchester.....	147048	256.37
Clark and Prescott	Manchester.....	148483	174.85
George W. Baker	Manchester.....	152110	106.53
Augusta Dehmelt	Manchester.....	174113	102.68
Frederick Knowlton	Manchester.....	173418	307.09
Albert J. Knight	Manchester.....	174641	152.80
Catherine Plumpton	Manchester.....	174931	152.40
George W. Weeks	Manchester.....	153173	203.84
Anna C. Reischer	Manchester.....	153969	222.39
Clara E. Whittemore	Manchester.....	156405	542.52
Horace P. Simpson	Manchester.....	159383	158.77
Benjamin F. Greer	Manchester.....	159813	105.82
Gray and Greer	Manchester.....	159812	105.82
Stratton and Rollins	Manchester.....	162820	131.83
Mary L. Varney	Manchester.....	164851	101.67
Eliza A. Clark	Manchester.....	165344	555.26
McKinnon-Powers	Manchester.....	165161	101.36
T. Kittredge Hall	Manchester.....	165812	160.32
R. A. Wheeler	Manchester.....	165813	101.45
Joseph L. Stevens	Manchester.....	167988	101.49
Jennie M. Corey	Manchester.....	168006	2,804.83
Rev. John Kamm	Manchester.....	169614	100.96
Corydon L. Manter	Manchester.....	171910	154.68
Mary E. Coburn	Manchester.....	171981	205.03
Maude E. Caron	Manchester.....	171998	154.29
Fannie L. Roper	Manchester.....	172026	254.12
Slack and Tasker	Manchester.....	175757	153.16
Peter Redmon	Manchester.....	175845	153.16
Jennie F. Stratton	Manchester.....	176409	101.05

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Continued*
SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
William P. Emerson	Manchester.....	177744	151.16
Eunice J. Willand	Manchester.....	177949	150.77
Halbert N. Bond	Manchester.....	178217	1,710.60
Florence Barnard	Manchester.....	179885	250.00
Edith E. Garland	Manchester.....	179961	150.00
Charles E. Chase	Manchester.....	179704	300.00
Robert H. Duncan	Manchester.....	178970	200.08
James Reid	Manchester.....	179584	200.00
Capitola E. Welcome	Manchester.....	179678	150.00
Emily E. Kelley	Mechanics.....	7815	2,636.70
Elizabeth Alexander	Mechanics.....	13382	121.61
Silas C. Stetson	Mechanics.....	13511	195.85
Orra V. Chace	Mechanics.....	13606	566.20
Frank M. Randall	Mechanics.....	13707	120.14
Rachel B. Ried	Mechanics.....	13831	629.45
Frank Murray	Mechanics.....	14204	117.73
Tillie F. Robinson	Mechanics.....	14232	111.91
John C. Peterson	Mechanics.....	14390	112.73
Emma M. Blakely	Mechanics.....	14627	108.48
Charles E. Chapman	Mechanics.....	14932	172.76
Bertha A. Morton	Mechanics.....	15025	167.59
James C. Stockdale	Mechanics.....	15032	108.04
Mary I. Dixon	Mechanics.....	15548	55.93
Frank W. Dunsmoor	Mechanics.....	16021	224.21
Thomas Walker, Jr.	Mechanics.....	17591	153.14
Maggie Barney	Mechanics.....	16796	155.18
William G. Garmon	Mechanics.....	17717	101.55
Abraham L. Garmon	Mechanics.....	17718	101.55
T. Pauline Koehler	Mechanics.....	17830	150.91
Albertine M. Beeman	Mechanics.....	17842	150.91
Walter R. Cox	Mechanics.....	18074	300.00
Clarence M. Woodbury	Hillsborough County.....	20357	130.99
James R. Straw	Hillsborough County.....	20719	230.53
Ellen Washburn	Hillsborough County.....	22138	103.03
Myra C. Corey	Hillsborough County.....	22278	121.23
Nathan P. Hunt	Hillsborough County.....	26962	220.29

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940— *Continued*

SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Tillie Gowitzke	Hillsborough County.....	30466	101.70
Josephine A. Dolber	Hillsborough County.....	31771	105.28
Nellie H. Brown	Hillsborough County.....	31770	263.35
Levi E. Payne	Hillsborough County.....	33758	102.83
John H. Andrews and			
Joseph Herrmann	Hillsborough County.....	31790	2,795.11
Frederick H. Salls	Hillsborough County.....	33196	104.78
Fred H. Cate	Hillsborough County.....	35289	102.28
S. P. Cannon	Amoskeag.....	185388	236.73
Charles H. Robie	Amoskeag.....	185389	163.00
Rogler and Grimmer	Amoskeag.....	185390	162.98
George E. Rogers	Amoskeag.....	185391	164.40
Cora A. Gile	Amoskeag.....	185387	164.43
William W. Ingham	Mechanics.....	15589	798.81
Flora A. Cleworth	Mechanics.....	15585	171.09
Fannie L. Roper, No. 1	Mechanics.....	15588	164.24
Lovisa E. Gove	Mechanics.....	15587	211.84
Estelle J. Stevens	Mechanics.....	15586	103.83
Herbert S. Clough	Mechanics.....	15590	200.18

TOTAL PINE GROVE CEMETERY TRUST FUNDS \$40,198.64

VALLEY CEMETERY

Sawyer and Breen	Amoskeag.....	154784	\$123.31
Emma T. Parker	Amoskeag.....	173017	313.97
M. G. J. Tewksbury	Amoskeag.....	177022	181.34
Hannah A. Currier	Amoskeag.....	185386	817.36
E. W. Harrington	Manchester.....	108743	3,978.49
Elizabeth Holden Healy	Manchester.....	147047	108.75
Frederick Smyth	Manchester.....	172374	4,347.26

CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Concluded*

SPECIAL CEMETERY TRUST FUNDS

James Cossar	Manchester.....	172375	203.94
Nathan P. Hunt	Hillsborough County.....	26962	218.87
Carl L. Caton	Mechanics.....	17499	201.67
TOTAL VALLEY CEMETERY TRUST FUNDS			<u>\$10,494.96</u>

MERRILL CEMETERY

Cleaves N. Hardy	Manchester.....	149756	<u>\$207.23</u>
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PISCATAQUOG CEMETERY

Caroline Rundlett	Manchester.....	168609	<u>\$131.80</u>
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SPECIAL

Gale Fund	Amoskeag.....	34108	<u>\$676.34</u>
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SUMMARY OF SPECIAL TRUST FUNDS

Pine Grove Cemetery	\$40,198.64
Valley Cemetery	10,494.96
Merrill Cemetery	207.23
Piscataquog Cemetery	131.80
Gale Fund	676.34

TOTAL SPECIAL CEMETERY TRUST FUNDS	<u>\$51,708.97</u>
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SUMMARY OF CEMETERY TRUST FUNDS

Pine Grove Cemetery	\$600,969.19
Valley Cemetery	77,585.28
Merrill Cemetery	5,877.18
Piscataquog Cemetery	15,487.36
Amoskeag Cemetery	2,313.61
Stowell Cemetery	545.04
Special Trust Funds	51,708.97

TOTAL	<u>\$754,486.63</u>
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CITY OF MANCHESTER
EXHIBIT A — SCHEDULE VIIIa
LIBRARY TRUST FUNDS

IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES

	Book Number	Balance Jan. 1, 1940	Deposits and Income	Withdrawals	Balance Dec. 31, 1940
DEAN FUND					
Amoskeag Savings Bank	94654	\$2,734.76	\$68.89	.....	\$2,803.65
Manchester Savings Bank	16445	3,076.13	77.38	\$50.46	3,103.05
Manchester Savings Bank	75958	2,317.58	58.29	134.32	2,241.55
Mechanics Savings Bank	6421	2,297.10	57.77	32.80	2,322.07
Mechanics Savings Bank	15592	2,100.86	253.40	91.92	2,262.34
Merrimack River Savings Bank	39195	989.08	.....	989.08	.....
Total		\$13,515.51	\$515.73	\$1,298.58	\$12,732.66
EATON FUND					
Hillsborough County Savings Bank	106	\$2,275.76	\$557.61	\$508.79	\$2,324.58
Mechanics Savings Bank	15593	1,468.01	173.87	89.96	1,551.92
Merrimack River Savings Bank	39196	676.14	.....	676.14	.....
Total		\$4,419.91	\$731.48	\$1,274.89	\$3,876.50
MICHAEL PROUT FUND					
Amoskeag Savings Bank	106269	\$3,576.94	\$89.96	\$61.42	\$3,605.48
Manchester Savings Bank	100664	3,208.12	81.04	51.00	3,238.16
Mechanics Savings Bank	7329	1,184.43	30.33	89.86	1,124.90
Total		\$7,969.49	\$201.33	\$202.28	\$7,968.54

ELLIOTT FUND					
Hillsborough County Savings Bank	104	\$922.21	\$23.05	.....	\$945.26
Mechanics Savings Bank	6423	4,654.84	117.05	\$567.40	4,204.49
Total		\$5,577.05	\$140.10	\$567.40	\$5,149.75
NORA KENNARD JONES FUND					
Hillsborough County Savings Bank	37554	.....	\$5,442.74	\$2,710.89	\$2,731.85
HOSLEY FUND INCOME ACCOUNT					
Amoskeag Savings Bank	147827	\$2,212.48	\$56.06	\$265.39	\$2,003.15
JONES FUND					
Mechanics Savings Bank	11689	\$5,044.83	\$126.31	\$170.39	\$5,000.75
EMILY A. SMITH FUND					
Mechanics Savings Bank	7189	\$5,420.32	\$136.73	\$314.39	\$5,242.66
JAMES LIDDELL ARNOTT FUND					
Manchester Savings Bank	159856	\$1,017.86	\$25.84	\$38.76	\$1,004.94
MRS. GEORGIA B. D. CARPENTER FUND					
Manchester Savings Bank	165491	\$10,009.46	\$253.93	\$241.22	\$10,022.17

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

	Book Number	Balance Jan. 1, 1940	Deposits and Income	Withdrawals	Balance Dec. 31, 1940
FRANK P. CARPENTER FUND					
Amoskeag Savings Bank	222579	\$5,000.00	\$125.78	.....	\$5,125.78
Hillsborough County Savings Bank	36449	5,016.50	125.40	\$156.30	4,985.60
Manchester Savings Bank	177951	5,000.00	125.78	17.55	5,108.23
Mechanics Savings Bank	17839	10,000.00	251.86	152.32	10,099.54
Total		\$25,016.50	\$628.82	\$326.17	\$25,319.15
RUTH C. DUDLEY FUND					
Amoskeag Savings Bank	197296	\$59.49	\$1.49	.....	\$60.98
MARY M. TOLMAN FUND					
Mechanics Savings Bank	17060	\$2,014.08	\$50.02	\$62.63	\$2,002.07
INCOME ACCOUNT					
Merchants National Bank		\$890.37	\$3,549.66	\$3,549.66	\$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					\$24,005.54

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

Cash on Deposit

	Book Number	Balance Jan. 1, 1940	Deposits and Income	Withdrawals	Balance Dec. 31, 1940
MOODY CURRIER FUND					
Amoskeag Savings Bank	123865	\$5,000.00	\$127.40	\$127.40	\$5,000.00
JOHN HOSLEY FUND					
Mechanics Savings Bank	12466	5,000.00	126.42	126.42	5,000.00
OLIVER GOULD FUND					
Manchester Savings Bank	94650	.....	12.74	12.74	.....
TOTAL IN CUSTODY OF CITY TREASURER		<u>\$10,000.00</u>	<u>\$266.56</u>	<u>\$266.56</u>	<u>\$10,000.00</u>

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of Library Trustees—Schedule VIIIa	\$84,005.54
Total in Custody of City Treasurer—Schedule VIIIb	10,000.00
TOTAL LIBRARY TRUST FUNDS TO EXHIBIT A—IV	<u>\$94,005.54</u>

CITY OF MANCHESTER
EXHIBIT B
STATEMENT OF BUDGET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1940
PART I — Revenue Appropriations

General Government	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Mayor	\$5,400.00	\$13.26	\$5,413.26	\$5,413.26	
Mayor's Incidentals	600.00		600.00	600.00	
Aldermen	2,800.00		2,800.00	2,800.00	
Auditor	4,600.00	.10	4,600.10	4,600.10	
Treasurer	6,170.00	.40	6,170.40	6,170.40	
Tax Collector	18,006.00	29.03	18,029.03	18,029.03	
Custodian of Tax Deeded Properties	1,000.00	.50	1,000.50	1,000.50	
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		1,700.00	1,700.00	
City Clerk	10,000.00	.90	10,000.90	10,000.90	
Building Department	47,500.00	653.40	48,153.40	48,153.40	
Elections	7,700.00		7,700.00	7,700.00	
Board of Registrars	4,500.00		4,500.00	4,500.00	
City Hall	7,300.00	241.70	7,541.70	7,541.70	
Old Court House	1,730.00	350.63	2,080.63	2,080.63	
Public Comfort Station	5,470.00		5,470.00	5,470.00	
Protection of Persons and Property					
Police Department	253,000.00	198.10	253,198.10	253,198.10	
Municipal Court	6,700.00		6,700.00	6,700.00	
Fire Department	268,752.00	864.05	269,616.05	269,616.05	
Sealer of Weights and Measures	2,500.00	20.80	2,520.80	2,520.80	
Health and Sanitation					
Health Department	56,000.00	36.09	56,036.09	56,036.09	
City Physician	1,600.00		1,600.00	1,600.00	
Vital Statistics	800.00		800.00	800.00	
Board of Examiners of Plumbers	50.00		50.00	50.00	

CITY OF MANCHESTER
EXHIBIT B
STATEMENT OF BUDGET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1940
PART 1 — Revenue Appropriations — Continued

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
<i>Highways</i>					
Highway Department	320,000.00	336,073.87	656,073.87	656,073.87	
Highway—New Sidewalks—Revenue	193.22	17.29	210.51	210.51	
Street Lighting	96,000.00		96,000.00	96,000.00	
Transportation Fire Damage		1,925.75	1,925.75	1,925.75	
W. P. A. New Sewers—Revenue	34,490.95		34,490.95	32,049.07	\$2,441.88
<i>Charities</i>					
Administration and Outside Relief	246,000.00	6,882.69	252,882.69	252,882.69	
W. P. A. Sewing Project	50,000.00	4,388.82	54,388.82	51,188.93	3,199.89
Old Age Assistance	50,000.00	20.25	50,020.25	50,020.25	
Charitable Gifts	2,000.00		2,000.00	2,000.00	
<i>Education</i>					
School Department	695,000.00	8,445.58	703,445.58	703,445.58	
City Library	45,654.61	279.56	45,934.17	45,866.66	67.51
<i>Recreation</i>					
Parks and Playgrounds	35,000.00	287.34	35,287.34	35,287.34	
Municipal Golf Course	13,500.00	10.08	13,510.08	13,510.08	
Athletic Field	4,000.00	1,400.77	5,400.77	5,400.77	
Aviation Field	2,500.00	1,357.57	3,857.57	3,857.57	
<i>Unclassified</i>					
Damages and Claims	2,500.00		2,503.50	2,503.50	
Printing City Reports	300.00	3.50	300.00	300.00	
Patriotic Purposes	900.00		900.00	900.00	
Printing and Stationery	525.00		525.00	525.00	
Incidentals	5,000.00	2,507.08	7,507.08	7,507.08	
Auditing	1,000.00		1,000.00	1,000.00	

CITY OF MANCHESTER
EXHIBIT B
STATEMENT OF BUDGET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1940
PART I — *Revenue Appropriations — Concluded*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Adjusting Board (Zoning)	1,000.00		1,000.00	1,000.00	
City Planning Board	125.00		125.00	125.00	
Publicity Fund	2,000.00	532.58	2,532.58	2,532.58	
National Youth Administration	2,341.03	500.00	2,841.03	2,720.82	120.21
Care of City Clocks	700.00		700.00	700.00	
Refunds	500.00		500.00	500.00	
Reserve for Abatements	25,000.00	4,998.13	29,998.13	29,998.13	
Reserve for Discounts	30,000.00	8,128.21	38,128.21	38,128.21	
Federal Music Project	1,100.97	390.35	1,491.32	1,267.28	224.04
Fire Insurance on Public Buildings	24,000.00	180.87	24,180.87	24,180.87	
Hallsville Annex, Fire Damage Repair		346.50	346.50	346.50	
Emergency Relief Gardens	1,200.00		1,200.00	1,200.00	
<i>Public Service Enterprises</i>					
Water	18,304.35	279,874.53	298,178.88	254,951.97	43,226.91
Public Scales	1,375.00		1,375.00	1,375.00	
<i>Cemeteries</i>					
Pine Grove and Merrill Yard	15,700.00	21,264.60	36,964.60	36,964.60	
Valley and Piscataque	4,000.00	10,251.35	14,251.35	14,251.35	
Amoskeag and Other Cemeteries	300.00	89.00	389.00	389.00	
<i>Interest and Maturing Debt</i>					
Interest on Temporary Loans	5,000.00		5,000.00	5,000.00	
Interest on General Loans	119,236.40	1,484.67	120,721.07	120,721.07	
Maturing Debt	501,500.00		501,500.00	501,500.00	
County Tax	784,899.91		784,899.91	784,899.91	
Per Capita School Tax	17,290.00		17,290.00	17,290.00	
TOTALS	\$3,891,708.44	\$694,049.90	\$4,585,758.34	\$4,536,477.90	\$49,280.44

CITY OF MANCHESTER
EXHIBIT B
STATEMENT OF BUDGET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1940
PART II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Highway—Resurfacing	\$75,000.00	\$297.36	\$75,297.36	\$75,297.36	\$934.52
Highway—New Sewers	5,020.59		5,020.59	4,086.07	
Highway—New Sewers—W. P. A.	143,011.58	7,509.05	150,520.63	150,520.63	
Highway—New Sidewalks	15,105.00	2,113.39	17,218.39	17,218.39	
Highway—New Highways		71.84	71.84		71.84
Highway—New Highways—W. P. A.	63,853.39	8,000.00	71,853.39	67,941.04	3,912.35
Highway—New Sidewalks—W. P. A.	20,325.87	11,679.26	32,005.13	31,913.09	92.04
Highway—Railroad Track Removal Project		50,639.67	50,639.67	50,639.67	
Building—Improvements to Public Buildings	15,608.44		15,608.44	15,606.02	2.42
Building—Improvements to Public Buildings— W. P. A.	26,180.22		26,180.22	26,161.71	18.51
Building—Addition to Police Station	20.37		20.37		20.37
Parks—General Parks Improvements—W. P. A.	18,138.58		18,138.58	18,125.92	12.66
Parks—Improvements at Sheridan-Emmett Park	18.60		18.60		18.60
Purchase of New Equipment—Miscellaneous Depart- ments	10,001.44	775.00	10,776.44	7,421.43	3,355.01

CITY OF MANCHESTER
EXHIBIT B
STATEMENT OF BUDGET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1940
PART II — *Non-Revenue Appropriations — Concluded*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Fire—Purchase of New Equipment	418.49		418.49	418.49	
Fire Alarm Underground Work	4,717.17	230.07	4,947.24	430.17	4,517.07
Golf Course—Permanent Improvements—W. P. A.	5,421.49	1,456.82	6,878.31	6,878.31	
Athletic Field—Permanent Improvements—W. P. A.	5,035.47	84.76	5,120.23	5,081.55	38.68
Airport—Permanent Improvements—W. P. A.	45,255.78		45,255.78	26,374.84	18,880.94
School—Improvements to School Yards—W. P. A.	1,018.43		1,018.43	355.24	663.19
New Reservoir Construction	697.45		697.45		697.45
Valley Cemetery Brook Project—W. P. A.	15.23	5,142.00	5,157.23	5,150.76	6.47
New School Building Construction	60,082.65	19,923.43	80,006.08	80,006.08	
Airport Improvements—State		8,800.00	8,800.00	86.94	8,713.06
Library Grounds Improvements—W. P. A.	1,500.00		1,500.00		1,500.00
Alterations to Mayor's Office		2,500.00	2,500.00		1,486.44
City Clerk—Vault and Office Equipment		1,750.00	1,750.00	1,013.56	1,750.00
TOTALS	\$516,446.24	\$120,972.65	\$637,418.89	\$590,727.27	\$46,691.62

CITY OF MANCHESTER

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

FOR THE YEAR ENDED DECEMBER 31, 1940

Taxes—State

1940 Income Taxes	\$75,490.02	
Insurance Taxes	17,191.32	
Railroad Taxes	11,756.69	
Savings Bank Taxes	62,181.94	
	<hr/>	
Total State Taxes		\$166,619.97

Licenses

Amusement	\$2,955.00	
Dog	\$6,003.00	
LESS:—Transfer to School		
Appropriation	5,254.55	
	<hr/>	748.45
Garbage		29.50
Junk		172.00
Billiards, Bowling, etc.		1,150.00
Plumbing		65.50
All Others		3,311.24
	<hr/>	
Total Licenses		8,431.69

Permits

Automobile	\$80,008.42	
Marriage	1,398.00	
Sewer	3,209.14	
Sunday Permits	583.00	
	<hr/>	
Total Permits		85,198.56

Fines

Municipal Court	\$8,440.65	
	<hr/>	
Total Fines		8,440.65

Tax Collector

Taxes Collected Without Warrant	\$2,001.12	
Costs of Tax Collections	4,834.41	
Costs of Tax Titles Redeemed	751.09	
Administration Costs—Real Estate	303.46	
Total Tax Collector		7,890.08

Health and Sanitation

Public Comfort Station	\$259.27	
Milk Licenses	308.50	
Total Health and Sanitation		567.77

Education

Sales of Books and Supplies, etc.	\$81.42	
Sales of Manual Training Supplies	528.50	
Rentals of Piano	45.00	
Miscellaneous	58.07	
Total Education		712.99

Library

Fines	\$1,673.39	
Miscellaneous	201.36	
Total Library		1,874.75

Recreation

Athletic Field	\$987.32	
Golf Course	7,990.40	
Total Recreation		8,977.72

Other Enterprises

Public Scales	\$126.30	
Total Other Enterprises		126.30

Cemeteries

Care of Lots and Graves	\$752.00	
Interments	4,321.00	
Miscellaneous	4,546.42	
Sales of Lots and Graves	\$18,204.14	
LESS: — Transfer to Trust		
Funds	13,604.36	
		4,599.78
Sales of Wood		93.00
		<hr/>
Total Cemeteries		14,312.20

City Clerk

Certifications	\$567.00	
		<hr/>
Total City Clerk		567.00
		<hr/>

Miscellaneous

Board of Adjustment	\$205.00	
Fire Department	96.40	
Mayor's Office—Auction Permit	10.00	
Premium on Bonds Sold	3,298.30	
Police Department—Sale of Elevator	200.00	
		<hr/>
Total Miscellaneous		3,809.70

Interest

Accrued on Bonds Sold	\$1,386.81	
On Deferred Taxes	13,116.15	
On Perpetual Care	\$175.93	
LESS: — Transfer to Trust		
Funds	131.95	
		43.98
On Tax Titles Redeemed		6,359.56
		<hr/>
Total Interest		20,906.50

Refunds

Board of Recreation and Aviation	\$10.00	
Charities	15.34	
		<hr/>
Total Refunds		25.34

Departmental Accounts Receivable

Highway Department	\$820.90	
School Department—Tutions	23,705.08	
School Department—Rentals	1,155.00	
Health Department	455.71	
Board of Recreation and Aviation—Rentals	2,750.54	
		<hr/>
Total Departmental Accounts Receivable		28,887.29
		<hr/>
TOTAL ESTIMATED REVENUE		<u><u>\$357,348.51</u></u>

CITY OF MANCHESTER

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

FOR THE YEAR ENDED DECEMBER 31, 1940

Taxes

Previous to 1940 Property Taxes	\$278,121.92	
Previous to 1940 Poll Taxes	22,118.00	
1940 Property Taxes	3,087,858.10	
1940 Poll Taxes	60,508.00	
1939 Taxes Transferred to Tax Titles	18,864.92	
1939 Taxes Transferred to Tax Deeds	1,368.00	
1939 Taxes Paid by City—Tax Sale	15,537.52	
	<hr/>	\$3,484,376.46

State

1940 Income Tax	\$75,490.02	
Insurance Taxes	17,191.32	
Railroad Taxes	11,756.69	
Savings Bank Taxes	62,181.94	
	<hr/>	166,619.97

Tax Titles and Tax Deeds

Tax Title Redemptions	\$29,984.95	
Tax Deeds	12,291.72	
Taxes Collected without Warrant on Deeded Property	2,001.12	
	<hr/>	44,277.79

Licenses and Fees

Amusement	\$2,955.00	
Dog	6,003.00	
Garbage	29.50	
Junk	172.00	
Milk	308.50	
Bowling, Billiards, etc.	1,150.00	
Certifications of Births, Marriages, Deaths	567.00	
All Others	3,376.74	
	<hr/>	14,561.74

Permits

Automobile	\$80,008.42	
Marriage	1,398.00	
Sewer	3,209.14	
Sunday Permits—1940	409.00	
Sunday Permits—1941	174.00	
	<hr/>	85,198.56

Fines

Municipal Court	\$8,440.65	
	<hr/>	8,440.65

General Government

Costs of Tax Collections	\$4,320.47	
Costs of Tax Collections (Transfers)	513.94	
Costs of Tax Titles Redeemed	751.09	
Administration Costs—Real Estate	303.46	
Mayor's Office—Auction Permit	10.00	
	<hr/>	5,898.96

Police Department

Sale of Elevator	\$200.00	
	<hr/>	200.00

Fire Department

Miscellaneous Sales	\$1,163.40	
	<hr/>	1,163.40

Health and Sanitation

Public Comfort Station	\$259.27	
Board of Patients	571.42	
	<hr/>	830.69

Highway Department

New Sidewalks—Bond Issue	\$2,113.39	
New Sidewalks—Revenue	17.29	
W. P. A. New Sidewalks	10,165.90	
New Highways—Bond Issue	71.84	
Highway Resurfacing—Bond Issue	297.36	

Highway Maintenance—Income	3,568.30	
Highway Maintenance—Refunds	2,767.71	
<i>Railway Track Removal Project</i>		
Public Service Company	50,000.00	
Sale of Granite Paving Blocks	639.67	
Transportation—Fire Damage	1,925.75	
	<hr/>	71,567.21

Charities

W. P. A. Sewing Project—Sale of Waste	\$297.30	
	<hr/>	297.30

Education

Tuition	\$23,594.62	
School Rentals	1,155.00	
Manual Training Supplies	528.50	
Sale of Books, Supplies, etc.	184.49	
Central High School Athletic Fund	5,958.90	
West High Athletic Fund	1,402.60	
	<hr/>	32,824.11

Library

Fines	\$1,673.39	
Miscellaneous	201.36	
	<hr/>	1,874.75

Recreation

Athletic Field	\$1,912.86	
Aviation Field	1,802.00	
Golf Course	8,015.40	
Athletic Field—Night Game Rentals	1,050.00	
	<hr/>	12,780.26

Appropriation from State

Airport—W. P. A.	\$8,800.00	
	<hr/>	8,800.00

Federal Grants

Webster School Construction	\$19,923.13	
	<hr/>	19,923.13

Public Service Enterprises

Water Department	\$278,902.05	
		278,902.05

Other Enterprises

City Scales	\$126.30	
		126.30

Appropriation from County

National Youth Administration	\$500.00	
		500.00

Cemeteries

PINE GROVE

Sales of Lots and Graves	\$15,409.14	
Care of Lots and Graves	485.00	
Interments	4,069.50	
Sales of Single Graves	2,525.00	
Sales of Cement Containers	2,515.20	
Miscellaneous	4,695.22	
		29,699.06

VALLEY

Care of Lots and Graves	\$206.00	
Interments	190.50	
Sales of Cement Containers	84.00	
Miscellaneous	146.45	
		626.95

PISCATAQUOG

Care of Lots and Graves	\$61.00	
Interments	32.00	
Sales of Lots and Graves	270.00	
Miscellaneous	48.50	
		411.50

MERRILL

Interments	\$22.00	
Miscellaneous	21.25	
		43.25

AMOSKEAG

Interments	\$7.00	
Miscellaneous	16.00	
		23.00

Miscellaneous Interest

On Deferred Taxes	\$11,795.61	
On Deferred Taxes (Transfers)	1,320.54	
On Tax Titles Redeemed	6,345.05	
Accrued on Bonds Sold	1,386.81	
On Perpetual Care	175.93	
	<hr/>	21,023.94

Premiums on Bonds Sold

Municipal Improvement and Equipment	\$3,298.30	
	<hr/>	3,298.30

Municipal Indebtedness

General Loans	\$470,000.00	
Temporary Loans	1,000,000.00	
	<hr/>	1,470,000.00

Trust Funds

Pine Grove Perpetual Care	\$1,500.50	
Valley Perpetual Care	150.00	
	<hr/>	1,650.50

Special Trust Funds

Pine Grove Cemetery	\$1,950.00	
	<hr/>	1,950.00

Trustees of Cemetery Funds

Pine Grove Cemetery Fund	\$18,244.34	
Valley Cemetery Fund	2,896.35	
Piscataquog Cemetery Fund	271.00	
Merrill Cemetery Fund	122.00	
Amoskeag Cemetery Fund	61.00	
Stowell Cemetery Fund	16.00	
Appropriation for Clerical Services	600.00	
Vault Rentals and Miscellaneous	27.50	
Appropriation for Grading Valley Cemetery Brook	7,000.00	
	<hr/>	29,238.19

Income from Other Funds

C. H. Bartlett Legacy—For Taxes	\$1,500.02	
Care of Stark Lot	40.00	
Firemen's Retirement Fund	9,104.53	
Nathan P. Hunt School Prize and Book Fund	139.00	
		<hr/> 10,783.55

Library Trust Funds in Care of City Treasurer

Moody Currier Fund	\$127.40	
John Hosley Fund	126.42	
Oliver Gould Fund .....	.74	
		<hr/> 254.56

Unclassified

Board of Adjustment	\$205.00	
Fire Damage to Public Buildings	1,780.00	
Tailings	25.45	
Fire Insurance on Public Buildings	32.37	
Hallsville Annex Fire Damage Repair	346.50	
Federal Music Project—Concert Fees	143.00	
W. P. A. Symphony Concerts	247.35	
		<hr/> 2,779.67

Refunds

New School Building—Webster	\$.30	
School Department	61.19	
Charities Department	878.61	
Police Department	198.10	
Health Department	36.09	
Fire Department	121.02	
Cemeteries	212.48	
Building Department	46.60	
City Library	25.00	
City Treasurer .....	.40	
City Auditor .....	.10	
Publicity	170.92	
City Clerk .....	.90	
Parks and Commons	287.34	
Collector of Taxes	6.50	
Water Department—Land Option Payments	555.00	
Golf Course—Athletic and Aviation Fields	249.14	

W. P. A.—Sewing Project	4.13	
Insurance on Public Buildings — Bartlett Legacy	148.50	
Bond Interest During Construction—Web- ster School	4,842.67	
Fire Loss—City Hall Awnings	7.81	
Old Age Assistance	212.13	
W. P. A. — Fire Alarm Underground Project	230.07	
	<hr/>	8,295.00
TOTAL RECEIPTS		<hr/> \$5,819,240.80
Balance January 1, 1940		<hr/> 455,307.06
TOTAL TO BE ACCOUNTED FOR		<hr/> <hr/> \$6,274,547.86

CITY OF MANCHESTER

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS
DEPARTMENTS

FOR THE YEAR ENDED DECEMBER 31, 1940

Mayor

Mayor's Salary	\$3,000.00	
Mayor's Secretary	1,500.00	
Mayor's Incidentals	600.00	
Other Expenses	912.70	
		<hr/>
		\$6,012.70

Aldermen

Salaries	\$2,583.33	
Other Expenses	114.50	
		<hr/>
		2,697.83

Auditor

Auditor's Salary	\$2,500.00	
Clerks' Salaries	1,676.54	
Other Expenses	300.14	
		<hr/>
		4,476.68

Treasurer

Treasurer's Salary	\$2,500.00	
Clerks' Salaries	2,630.00	
Other Expenses	921.39	
		<hr/>
		6,051.39

Tax Collector

Collector's Salary	\$2,500.00	
Deputy Collectors' Salaries	7,020.00	
Clerks' Salaries	5,656.25	
Other Expenses	2,818.46	
		<hr/>
		17,994.71

Tax Collector—Real Estate

Custodian of Tax Deeded Properties	\$600.00	
Other Salaries	260.00	
Other Expenses	140.50	
		<hr/>
		1,000.50

Assessors

Assessors' Salaries	\$7,800.00	
Clerk's Salary	2,200.00	
Engineer's Salary	2,000.00	
Other Salaries	2,964.32	
Other Expenses	1,734.18	
	<hr/>	16,698.50

Finance Commission

Commissioners' Salaries	\$800.00	
Other Expenses	8.57	
	<hr/>	808.57

Law

Solicitor's Salary	\$1,600.00	
Other Expenses	86.82	
	<hr/>	1,686.82

City Clerk

City Clerk's Salary	\$3,000.00	
Clerks' Salaries	4,391.50	
Other Expenses	1,951.56	
	<hr/>	9,343.06

Department of Buildings

Superintendent's Salary	\$2,699.84	
Inspectors' Salaries	4,576.00	
Clerks' Salaries	5,129.00	
Pensions	1,092.00	
Other Expenses	1,080.35	
	<hr/>	14,577.19

Repairs to Public Buildings

Salaries and Wages	\$22,862.53	
Other Expenses	10,713.58	
	<hr/>	33,576.11

Board of Registrars

Members' Salaries	\$1,550.00	
Clerks' Salaries	1,706.25	
Other Expenses	1,201.81	
	<hr/>	4,458.06

Elections

Election Officials' Salaries	\$5,920.00	
Other Expenses	1,640.01	
		<hr/> 7,560.01

City Hall

Janitors' and Matrons' Salaries	\$4,044.66	
Other Expenses	2,924.92	
		<hr/> 6,969.58

Old Court House

Janitor's Salary	\$1,325.00	
Other Expenses	732.33	
		<hr/> 2,057.33

Public Comfort Station

Janitors' and Matrons' Salaries	\$4,408.00	
Other Expenses	843.60	
		<hr/> 5,251.60

Care of City Clocks

Services and Supplies	\$680.00	
		<hr/> 680.00

Police Department

Commissioners' Salaries	\$350.00	
Chief's Salary	4,783.32	
Captain's Salary	2,580.00	
Lieutenants', Sergeants' and Patrolmen's Salaries	211,892.50	
Pensions	12,033.45	
Other Expenses	20,886.88	
		<hr/> 252,526.24

Municipal Court

Judge's Salary	\$100.00	
Associate Judge's Salary	800.00	
Clerk's Salary	1,200.00	
Probation Officer's Salary	2,000.00	
Other Salary—Typist	344.00	
Probation Officer's Expenses	979.15	
		<hr/> 5,423.15

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	213,553.58	
Call Men's Salaries	7,081.20	
Pensions	13,227.60	
Other Expenses	22,367.09	
		<hr/> 269,479.47

Fire Department Bond Issue Expenditures

Repairs to Cables, etc.	\$317.07	
		<hr/> 317.07

Sealer of Weights and Measures

Sealer's Salary	\$2,100.00	
Other Expenses	367.74	
		<hr/> 2,467.74

Health Department

Board Members' Salaries	\$600.00	
Health Officer's Salary	4,500.00	
Inspectors' Salaries	10,200.00	
Clerks' Salaries	2,340.00	
Nurses' Salaries	15,370.80	
School Physicians' Salaries	3,000.00	
Cleaning	472.50	
Hospital Payroll	7,153.22	
Pensions	1,000.00	
Other Expenses—Hospital	6,391.50	
Other Expenses—General	5,006.34	
		<hr/> 56,034.36

Vital Statistics

Births, Deaths and Marriages	\$663.25	
		<hr/> 663.25

City Physician

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

Board of Examiners of Plumbers

Miscellaneous Expenses	\$28.27
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28.27
Highways

Commissioners' Salaries	\$650.00
Surveyor's Salary	5,000.00
Superintendent's Salary	2,500.00
Clerks' Salaries	7,770.00
Timekeeper's Salary	2,075.00
Other Administration Expenses	2,442.25
Highways Maintenance—Payrolls	22,926.59
New Sidewalks—Revenue—Payrolls	76.74
Sewer Maintenance—Payrolls	6,557.73
Refuse Disposal—Payrolls	85,867.70
Street Cleaning—Payrolls	37,231.34
Traffic Regulation	7,671.91
Transportation, Equipment and Supplies— Payrolls	92,520.19
Transportation, Equipment and Supplies— Other Expenses	337,194.69
Engineering Salaries	20,919.01
Other Engineering Expenses	723.66
Pensions	23,616.32
Transportation—Fire Damage—Payrolls	750.90
Transportation — Fire Damage — Expenses	1,090.70

657,584.73
Street Lighting

Expenses	\$95,564.43
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95,564.43
Charities

Commissioner's Salary	\$2,500.00
Clerks' Salaries	11,449.86
Relief	231,299.98
Old Age Assistance	49,410.88
Other Expenses	2,464.82
W. P. A. Sewing Project	41,699.22

338,824.76
Charitable Gifts

Hospitals	\$1,600.00
-----------------	------------

1,600.00

School Department

School Board—Salaries	\$1,300.00	
Clerk of Board—Salary	1,000.00	
Office Clerks' Salaries	2,991.65	
Certificating Officer—Salary	2,000.00	
Truant Officers—Salaries	4,000.00	
Other Administration Expenses	10,188.08	
Athletic Council—Coaches' Salaries, etc.	2,400.00	
Teachers' Salaries	534,240.07	
Evening Schools—Salaries	4,205.26	
Pensions—Teachers	20,824.48	
Other Expenses of Instruction	20,123.99	
Janitors' Salaries	44,929.98	
Other Expenses—Plant Operation	30,590.97	
Auxiliary Agency—Salary	2,000.00	
Auxiliary Agency—Other Expenses	14,131.46	
Rent—Manual Training Building	1,000.04	
Sundry Equipment	5,701.24	
Pensions—Janitors	1,818.36	
	<hr/>	703,445.58

Library

Librarian's Salary	\$2,600.00	
Librarian's Assistants	27,755.36	
Janitors' and Police Officers' Salaries	3,106.85	
General Fund—Purchases of Books	3,054.09	
Currier Fund—Purchases of Books	170.16	
Hosley Fund—Purchases of Books	121.50	
Pensions	1,300.00	
Other Expenses	7,758.43	
	<hr/>	45,866.39

Parks and Commons

Superintendent's Salary	\$2,700.00	
Payrolls	17,921.11	
Municipal Bath Houses	4,210.31	
Playground Instructors	2,551.10	
Other Expenses	7,904.69	
	<hr/>	35,287.21

Board of Recreation and Aviation

Aviation Field Salaries	\$1,772.00
Aviation Field Expenses	2,085.57

Golf Course Salaries	8,140.72	
Golf Course Expenses	3,652.36	
Athletic Field Salaries	3,100.47	
Athletic Field Expenses	1,250.30	
Athletic Field Lighting Maintenance	1,050.00	
		21,051.42

Water Department

Superintendent's Salary	\$6,019.47	
Assistant Superintendent's Salary	3,424.33	
Payrolls	100,630.80	
Pensions	1,721.81	
Other Expenses	120,688.68	
		232,485.09

Public Scales

Weigher's Salary	\$1,250.00	
Other Expenses	110.92	
		1,360.92

Cemeteries

PINE GROVE CEMETERY		
Superintendent's Salary	\$3,100.00	
Payrolls	26,933.73	
Other Expenses	6,910.56	
VALLEY CEMETERY		
Payrolls	9,029.80	
Other Expenses	4,935.75	
ALL OTHER CEMETERIES		
Payrolls	374.22	
		51,284.06

Airport—State Improvement

Payrolls	\$86.94	
		86.94

Miscellaneous

Damages to Persons and Property	\$2,103.00
Printing City Reports	208.38
Patriotic Purposes	900.00
Printing and Stationery	465.25

Incidentals	7,168.70	
Auditing	1,000.00	
Board of Adjustment (Zoning)	906.75	
City Planning Board	54.55	
Publicity	2,532.58	
Emergency Relief Gardens	1,200.00	
Federal Music Project	1,254.02	
Fire Damage to Public Buildings	1,780.00	
National Youth Administration	2,710.82	
Fire Insurance on Public Buildings	23,902.28	
Hallsville Annex Fire Damage Repair	346.30	
	<hr/>	46,532.63

Purchase of New Equipment—Bond Issue

Fire Department	\$418.49	
Police Department	2,500.00	
Highway Department	4,321.43	
Health Department	600.00	
	<hr/>	7,839.92

Sundry Bond Issue Expenditures

New Webster School Construction	\$60,247.03	
Alterations to Mayor's Office—Payrolls	798.06	
Alterations to Mayor's Office—Expenses	215.50	
Airport—Payrolls	5,197.89	
Airport—Other Expenses	21,176.95	
General Parks Improvements—Payrolls	7,272.99	
General Parks Improvements — Other Expenses	10,852.93	
Improvements to School Yards	355.24	
Valley Cemetery Brook Project	150.76	
Athletic Field—Permanent Improvements—Payrolls	1,174.39	
Athletic Field—Permanent Improvements—Expenses	2,182.16	
Improvements—Golf Course—Payrolls	838.30	
Improvements—Golf Course—Other Expenses	6,040.01	
	<hr/>	116,502.21

Interest

On General Loans	\$117,236.40	
On Temporary Loans	941.86	
On Water Loans	3,920.00	
	<hr/>	122,098.26

Municipal Indebtedness

General Loans	\$501,500.00	
Temporary Loans	1,000,000.00	
Water Loans	15,000.00	
		<hr/>
		1,516,500.00

Agency

County Tax	\$784,899.91	
School Per Capita Tax	17,290.00	
		<hr/>
		802,189.91

Trust Funds

Perpetual Care Funds	\$1,650.50	
Nathan P. Hunt School Prize and Book Fund	139.00	
C. H. Bartlett Legacy	1,500.02	
Appropriation for Clerical Services	600.00	
Vault Rentals and Miscellaneous	27.50	
Perpetual Care of Lots	13,736.31	
Special Trust Funds	1,950.00	
Edith Stark Fund	40.00	
Central High School Athletic Fund	8,179.07	
West High School Athletic Fund	1,654.93	
Firemen's Retirement Fund	9,104.53	
		<hr/>
		38,581.86

Refunds

City Clerk	\$245.03	
Taxes of 1938	2.00	
Taxes of 1939	2.24	
Taxes of 1940	164.56	
Tax Collector	2.22	
School Tuition	10.22	
Estimated Revenue	73.67	
Revenue of 1939 and Prior Years	265.34	
		<hr/>
		765.28

Transfers

Tax Titles	\$36,236.92	
Tax Deeds	1,368.00	
		<hr/>
		37,604.92

Other Bond Issue Expenditures

Improvements to Public Buildings—		
Payrolls	\$10,416.24	
Improvements to Public Buildings—		
Other Expenses	31,079.57	
	<hr/>	41,495.81

HIGHWAY DEPARTMENT

New Sewers—Payrolls	\$2,026.96	
W. P. A. New Sewers—Payrolls	28,553.30	
New Highways—Payrolls	23,788.14	
Resurfacing—Payrolls	17,451.25	
Resurfacing—Expenses	7,500.10	
New Sidewalks—Payrolls	7,748.94	
W. P. A. New Sidewalks — Taxable		
Property	3,890.20	
W. P. A. New Sidewalks — T. P.		
Refunds	48.56	
	<hr/>	91,007.45

RAILWAY TRACK REMOVAL PROJECT

Payrolls	\$13,008.92	
Expenses	420.39	
	<hr/>	13,429.31

TOTAL DISBURSEMENTS	\$5,749,429.28	
Cash on Hand December 31, 1940	525,118.58	
	<hr/>	
TOTAL	\$6,274,547.86	
	<hr/> <hr/>	

CITY OF MANCHESTER
EXHIBIT F
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

	1934	1935	1936	1937	1938	1939	1940
Balances Outstanding—January 1, 1940							
1940 Property Tax Warrant	\$4,264.00	\$6,718.40	\$7,634.88	\$9,769.32	\$12,969.37	\$351,183.14	\$3,421,331.98
1940 Poll Tax Warrant							90,104.00
Additional Warrants Issued in 1940	6.13	27.20	97.81	208.90	261.77	651.40	1,595.33
Voluntary Taxes Paid in 1940	2.00	4.00	8.00	14.00	40.00	1,054.00	1,632.00
Overpayments Refunded					2.00	2.00	
Transfers to Revenue of Prior Years			5.12	.33			
TOTALS	\$4,272.13	\$6,749.60	\$7,745.81	\$9,992.55	\$13,273.14	\$352,890.54	\$3,514,663.31
Cash Collected in 1940—Net	\$460.13	\$699.20	\$1,051.81	\$1,668.90	\$2,937.92	\$293,407.21	\$3,148,198.22
Taxes Abated in 1940	86.00	356.00	516.00	787.65	1,057.38	11,236.01	12,009.96
Transferred to Tax Titles and Tax Deeds						35,770.44	
Cash Discounts on 1940 Taxes							38,128.21
TOTALS	\$546.13	\$1,055.20	\$1,567.81	\$2,456.55	\$3,995.30	\$340,413.66	\$3,198,336.39
Balances Outstanding — December 31, 1940	\$3,726.00	\$5,694.40	\$6,178.00	\$7,536.00	\$9,277.84	\$12,476.88	\$316,326.92
Additional Warrants Issued in 1941		5.92	7.59	12.90	13.31	72.60	236.04
Overpayments Refunded							2.00
TOTALS	\$3,726.00	\$5,700.32	\$6,185.59	\$7,548.90	\$9,291.15	\$12,549.48	\$316,564.96
Cash Collected in 1941	\$160.00	\$311.92	\$453.59	\$592.90	\$901.31	\$1,655.60	\$158,824.56
Transferred to Tax Titles and Tax Deeds							13,935.82
TOTALS	\$160.00	\$311.92	\$453.59	\$592.90	\$901.31	\$1,655.60	\$172,760.38
Balances per City Auditor's Ledger—April 30, 1941	\$3,566.00	\$5,388.40	\$5,732.00	\$6,956.00	\$8,389.84	\$10,893.88	\$143,804.58
Payments in Advance of Warrant			6.00		14.00	12.00	724.00
Balances per Tax Collector's Ledgers—April 30, 1941	\$3,566.00	\$5,388.40	\$5,738.00	\$6,956.00	\$8,403.84	\$10,905.88	\$144,528.58

CITY OF MANCHESTER
EXHIBIT G
STATEMENT OF WATER DEPARTMENT
FOR THE YEAR ENDED DECEMBER 31, 1940
Accounts Receivable

Balance Outstanding—January 1, 1940	Water	Fines	Buildings	Miscellaneous	Total
ACCOUNTS RENDERED	\$2,647.43	\$7.60		\$2,890.95	\$5,545.98
January Quarter	60,996.15	253.50	\$38.00	13,997.39	75,285.04
April Quarter	52,881.21	113.80	60.00	5,006.93	58,061.94
July Quarter	59,678.57	548.40	205.00	12,073.19	72,505.16
October Quarter	63,777.69	301.30	108.00	6,922.07	71,109.06
TOTALS	\$239,981.05	\$1,224.60	\$411.00	\$40,890.53	\$282,507.18
DEDUCT					
Cash Collected in 1940	\$238,305.08	\$1,216.00	\$407.00	\$39,528.97	\$279,457.05
Abatements in 1940	1,281.25	2.00	4.00	480.05	1,767.30
TOTAL DEDUCTIONS	\$239,586.33	\$1,218.00	\$411.00	\$40,009.02	\$281,224.35
Balance Outstanding—December 31, 1940	\$394.72	\$6.60		\$881.51	\$1,282.83
RECONCILIATION MAY 26, 1941 WITH DECEMBER 31, 1940					
Balance Outstanding—January 1, 1941	\$394.72	\$6.60		\$881.51	\$1,282.83
Accounts Rendered in 1941	121,502.18	557.00	\$117.00	7,320.66	129,496.84
TOTALS	\$121,896.90	\$563.60	\$117.00	\$8,202.17	\$130,779.67
ACCOUNTED FOR AS FOLLOWS:—					
Cash Collected in 1941	\$120,190.55	\$559.80	\$115.00	\$5,330.55	\$126,195.90
Abatements in 1941	574.77			19.54	594.31
Balance May 26, 1941	1,131.58	3.80	2.00	2,852.08	3,989.46
TOTALS	\$121,896.90	\$563.60	\$117.00	\$8,202.17	\$130,779.67

CITY OF MANCHESTER
EXHIBIT H
Treasurer's Department
CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1940

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	\$455,307.06	\$149,492.36	\$310,175.64	\$294,623.78
February	294,623.78	143,201.48	288,298.54	149,526.72
March	149,526.72	589,138.57	279,240.84	459,424.45
April	459,424.45	117,355.41	291,087.88	285,691.98
May	285,691.98	263,508.27	342,199.49	207,000.76
June	207,000.76	1,247,798.39	353,098.32	1,101,700.83
July	1,101,700.83	833,994.07	887,438.17	1,048,256.73
August	1,048,256.73	222,715.47	656,797.00	614,175.20
September	614,175.20	236,831.78	360,340.50	490,666.48
October	490,666.48	149,961.19	361,921.08	278,706.59
November	278,706.59	771,838.89	284,420.57	766,124.91
December	766,124.91	1,093,404.92	1,334,411.25	525,118.58
Total for the Year		\$5,819,240.80	\$5,749,429.28	
Balance—January 1, 1940		455,307.06		
Balance—December 31, 1940			525,118.58	
		<u>\$6,274,547.86</u>	<u>\$6,274,547.86</u>	

CITY OF MANCHESTER

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Amusements	\$2,944.50
Assignments of Wages	4.00
Bills of Sale Registered	30.00
Conditional Sales Registered	1,665.39
Dog Licenses.....	6,003.00
Junk Dealers' Licenses	172.00
Marriage Licenses	1,398.00
Motor Vehicles	80,008.42
Mortgages Registered	1,010.00
Partnerships—Corporations	35.00
Pool, Billiards and Bowling Licenses	1,160.50
Public Comfort Station	257.87
Recording—Discharges of Mortgages	55.50
Recording—Discharges Conditional Sales Contracts	29.00
Sewer Entrance Permits	3,209.14
Sunday Miscellaneous Permits	583.00
Taxi and Job Teaming Permits	93.50
Writs	31.50
Filing Fees	188.00
Certifications	567.50
Miscellaneous	171.15
 TOTAL CASH RECEIVED	 \$99,616.97

CITY OF MANCHESTER

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Balance January 1, 1940	\$531.41
Accounts Rendered During the Year	837.13
Total	<u>\$1,368.54</u>
DEDUCT	
Accounts Paid During the Year	571.42
BALANCE DECEMBER 31, 1940	<u><u>\$797.12</u></u>

MILK LICENSES

Milk Licenses Issued During the Year 1940	\$308.50
Cash Paid to the City Treasurer in 1940	<u><u>\$308.50</u></u>

CITY OF MANCHESTER

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Balance Outstanding—January 1, 1940	\$184.13
Accounts Rendered During the Year	25,248.35
Total	<u>\$25,064.22</u>

Deduct

Accounts Paid During the Year	\$23,594.62
Accounts Abated During the Year	1,440.14
Total	<u>25,034.76</u>

BALANCE—DECEMBER 31, 1940	<u>\$29.46</u>
	=====

CASH RECEIPTS AND DISBURSEMENTS

Balance on Hand—January 1, 1940	\$75.39
Cash Receipts During 1940	759.72
Total Cash to be Accounted for	<u>\$835.11</u>

Deduct:—Cash Paid to City Treasurer

Sales of Books and Supplies	\$82.65
Sales of Manual Training Supplies	542.84
Rentals	45.00
Refunds	29.92
Miscellaneous	56.85
Total Accounted For	<u>757.26</u>

BALANCE ON HAND—DECEMBER 31, 1940	<u>\$77.85</u>
	=====

CITY OF MANCHESTER
EXHIBIT L
STATEMENT OF MUNICIPAL COURT
FOR THE YEAR ENDED DECEMBER 31, 1940

	Total Fines, etc.	Miscellaneous Expenses	State Motor Vehicle Commission	Other State Departments	Interpreters' And Witness Fees	Attorneys' Fees	Net Cash Receipts
January	\$744.86	\$16.53	\$100.00		\$10.60	\$12.00	\$515.73
February	995.10	25.00	400.00	\$10.00	25.44	3.00	531.66
March	1,276.28	166.69	315.00	25.00	16.96	19.00	733.63
April	1,204.36	29.26	190.00		21.84		963.26
May	1,202.36	52.00	235.00		15.48		899.88
June	1,686.98	6.00	430.00	60.00	24.17		1,166.81
July	1,057.02	34.00	410.00		27.56	13.00	572.46
August	924.83	63.83	215.00	80.00	33.92	10.00	522.08
September	963.48	56.85	180.00		20.90	5.00	700.73
October	1,032.89	23.07	460.00	20.00	44.52	10.00	475.30
November	1,126.92	25.53	360.00		21.20		720.19
December	711.94	11.00	300.00		10.60	5.00	385.34
	<u>\$12,927.02</u>	<u>\$509.76</u>	<u>\$3,685.00</u>	<u>\$195.00</u>	<u>\$273.19</u>	<u>\$77.00</u>	<u>\$8,187.07</u>

SUMMARY

Cash on Hand January 1, 1940	
Net Receipts—as above	\$638.92
Total Cash to be Accounted for	8,187.07
Cash Paid to City Treasurer During 1940	\$8,825.99
Balance Due December 31, 1940	8,440.65
Paid to City Treasurer January 2, 1941	\$385.34
	<u>\$385.34</u>

CITY OF MANCHESTER

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Balance January 1, 1940	\$7,395.90
Accounts Rendered During the Year	17,740.84
Total	<u>\$25,136.74</u>

Deduct

Accounts Paid During the Year	\$17,944.71
Accounts Abated During the Year	35.30
Total	<u>17,980.01</u>
BALANCE OUTSTANDING—DEC. 31, 1940	<u><u>\$7,156.73</u></u>

CITY OF MANCHESTER

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Cash on Hand—January 1, 1940	\$160.15
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Receipts for the Year 1940

Adult Department	\$1,664.62
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Juvenile Department	247.97
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Total Receipts	1,912.59
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Total Cash to Be Accounted For	\$2,072.74
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Deduct

Cash Payments to City Treasurer	\$1,874.75
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Expenses Paid by Librarian	59.24
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Total Deductions	1,933.99
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BALANCE ON HAND—DECEMBER 31, 1940	\$138.75
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CITY OF MANCHESTER

EXHIBIT C

CITY SCALES DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Statement of Cash Receipts

January	\$13.10
February	7.30
March	11.20
April	10.70
May	13.10
June	11.30
July	8.60
August	7.30
September	10.40
October	10.70
November	10.10
December	12.70
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Total	\$126.50
Paid to City Treasurer in 1940	113.80
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Paid to City Treasurer in 1941	\$12.70
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CITY OF MANCHESTER
EXHIBIT P — SCHEDULE I
STATEMENT OF CEMETERIES

Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1940

<i>Cash Received by Superintendent</i>	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Care of Lots and Graves	\$485.00	\$206.00	\$61.00	.....	.....	\$752.00
Sale of Lots and Graves	4,066.20	.....	270.00	.....	.....	4,336.20
Interments	4,069.50	190.50	32.00	\$22.00	.....	4,321.00
Sale of Cement Containers	2,515.20	84.00	.....	12.00	.....	2,623.20
Miscellaneous	4,765.70	146.45	48.50	9.25	4.00	4,973.90
Totals	\$15,901.60	\$626.95	\$411.50	\$43.25	\$23.00	\$17,006.30

Cash Received by Treasurer

Lots Placed Under Perpetual Care	\$1,500.50
Sales of Lots and Graves	13,867.94
Special Trust Funds	1,950.00
Interest Perpetual Care Funds	175.93
Totals	\$17,494.37

Summary of Cash Receipts from All Sources

Sales of Lots and Graves	\$18,204.14
Lots Under Perpetual Care	1,650.50
Care of Lots and Graves	752.00
Interments	4,321.00
Sale of Cement Containers	2,623.20
Special Trust Funds	1,950.00
Interest on Perpetual Care Funds	175.93
Miscellaneous	4,973.90
TOTAL RECEIPTS	\$34,650.67

CITY OF MANCHESTER
EXHIBIT P — SCHEDULE II
STATEMENT OF CEMETERIES
Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1940

	Pine Grove	Valley	Piscataway	Total
Balance Outstanding—January 1, 1940	\$395.50	\$58.00	\$15.00	\$468.50
<i>Add</i>				
Accounts Rendered During the Year	209.50	32.50	18.00	260.00
Totals	\$605.00	\$90.50	\$33.00	\$728.50
<i>Deduct</i>				
Accounts Paid During the Year	195.00	54.00	15.00	264.00
BALANCE OUTSTANDING—DECEMBER 31, 1940	\$410.00	\$36.50	\$18.00	\$464.50

CITY OF MANCHESTER

EXHIBIT Q

STATEMENT OF FIRE DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Balance January 1, 1940	\$71.50
Balance December 31, 1940	71.50
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CITY OF MANCHESTER

EXHIBIT R

STATEMENT OF BOARD OF RECREATION AND
AVIATION

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Accounts Rendered During the Year \$4,560.92

Deduct

Accounts Paid During the Year \$3,254.73

Accounts Abated During the Year 225.00

Total 3,479.73

BALANCE OUTSTANDING—DEC. 31, 1940 \$1,081.19

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