

**Public Document**

**City of  
MANCHESTER  
New Hampshire**



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JUN 17 1941

NEW HAMPSHIRE STATE PLANNING &  
WELFARE COMMISSION

**ANNUAL REPORT**

**For the Year**

**1941**







Photo by Leslie

**HON. DAMASE CARON, Mayor**

TWENTY FIRST  
ANNUAL REPORT  
of the  
CITY OF  
MANCHESTER  
NEW HAMPSHIRE  
FOR THE YEAR ENDING  
DECEMBER 31, 1941



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# MANCHESTER CITY GOVERNMENT

## 1941

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### *Mayor*

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

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### *Mayor's Secretary*

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

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### *Aldermen*

Ward 1.	Dana A. Emery
Ward 2.	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 Daniel (elected to fill vacancy)

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### *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, (Daniel).

Enrollment—Aldermen Foster, Roy, (Daniel), Hartnett.

Finance—The Mayor, Aldermen Emery, Foster, Glynn, Poirier, Clark, Bouthiette, Roukey.

Lands and Buildings—Aldermen Roukey, Bouthiette, Martineau.

Licenses—Aldermen Glynn, Keane, Hannon.

Lighting Streets—Aldermen Hannon, Roukey, Poirier.

Streets and Sewers—Aldermen Bergquist, Hannon, Roy, (Daniel).

Board of Recreation—Aldermen Emery, Poirier.

Minor Offices—Aldermen Bouthiette, Martineau, Hannon.

Radio—Aldermen Glynn, Martineau, Roukey.

Special Tax Committee—Aldermen Emery, Poirier, Hartnett.

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\* First named Chairman.

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### *Finance Commission*

Wilfred A. Laflamme, Chairman ..... Term expires January, 1942

Allan B. Bethune ..... Term expires January, 1943

Richard J. Welsh, Clerk ..... Term expires January, 1944

Appointed by Governor for a term of three years.

Salary, \$200 per annum.

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### *City Auditor*

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

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

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### *City Treasurer*

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

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



*Collector of Taxes*

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

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

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*Custodian of Deeded Property*

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

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

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*Assessors*

Michael J. Healy, Chairman ..... Term expires January, 1947

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.

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*City Solicitor*

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

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

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*City Clerk*

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

Elected by 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.

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*Registrars of Voters*

Donat H. Richer, Chairman ..... Term expires May, 1944

Harry R. Bennett ..... Term expires May, 1943

Michael E. Abern, 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.

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*Police Commission*

J. Briggs Felton, Chairman ..... Term expires September, 1944

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.

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*Chief of Police*

James F. O'Neil ..... Office at Police Station

Appointed by Commissioners. Salary, \$6,000 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.	

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*Fire Commissioners*

James J. Holland, Chairman .....	Term expires May, 1944
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.

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*Chief Engineer*

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

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*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.	

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*Sealer of Weights and Measures*

George A. Wingate .....	Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary, \$2,100 per annum.	

*Board of Health*

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, 1944

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.

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*Health Officer*

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

Appointed by Board of Health.

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*Board of Examiners of Plumbers*

Leon H. Goulet, (Master) ..... Term expires January 1, 1946

Hugh Taylor, (Journeyman) ..... Term expires January 1, 1946

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

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*City Physician*

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

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

*Department of Highways*

George B. Looney, Chairman ..... Term expires January, 1944  
 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.

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*Surveyor*

Francis B. Kenney ..... Office, City Hall  
 Elected by the Commissioners of Department of Highways. Salary, \$5,000 per annum.

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*Commissioner of Charities*

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

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SCHOOL DEPARTMENT*School Committee*

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

Ward 1. Chester W. Jenks  
 Ward 2. Henry W. N. Bennett, 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. Wilnot 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.

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*Assistant Superintendent*

Augusta M. Nichols ..... Term expires July 1, 1945

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.

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*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 J. Starr ..... Term expires October 1, 1947

Mrs. Mary C. Manning ..... Term expires October 1, 1948

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.

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*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, 1947
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, 1944
Edward T. 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 expires December 31, 1945  
 Richard G. Carrigan ..... Term expires December 31, 1941  
 William F. Howes, Clerk ..... 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*

John Joseph Lacey, Clerk ..... 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, 1946  
 Joseph T. Mauseau ..... 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.

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\* Deceased.

*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, 1945  
 Mary C. Manning ..... Term expires January, 1945  
 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.

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*Trustees of Cemetery Funds*

Damase 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

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*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.

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*Inspector of Petroleum*

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

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

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*Parks and Playgrounds Commission*

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

Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1946

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.

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*Art Commission*

Maude Briggs Knowlton, Chairman ..... Term expires October 1, 1942

Fred W. Lamb, Clerk ..... Term expires October 1, 1944

Gabril Guertin ..... Term expires October 1, 1943

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

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*Selectmen***WARD 1**

William W. Moher, Jr.

J. Walker Wiggin

Cyril D. Athearn

**WARD 2**

Joseph Leo Tardiff

Harold A. Lodge

Charles E. Woodbury

**WARD 3**

John P. Anthony

J. Robert Gamache

Joseph A. Nerbonne

**WARD 4**

John Clark

William Gorey

Franklin E. Mathews

**WARD 5**

Patrick J. Creighton

Joseph A. Noga

Martin L. Mahoney

**WARD 6**

John E. Conlon

John J. O'Connor

Albert T. Boisclair

## 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

Machael 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.

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*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 Savagau (Precinct No. 1)

Ward 8. Thomas Laughlin (Precinct No. 2)

(Presiding officer)

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.

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### *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 Chevrette (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.

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1941.

BRIDGES			
	Lands	Buildings	Equipment
Anoskeag Falls Bridge	.....	.....	.....
Cohas Brook Bridge	.....	.....	.....
Elm Street Bridge	.....	.....	.....
Noire Dame Bridge	.....	.....	.....
Goffs Falls Bridge, Brown Avenue	.....	.....	.....
Granite Street Bridge	.....	.....	.....
Granite Street Bridge, end of Parker Street	.....	.....	.....
Kelley Street Bridge	.....	.....	.....
Print Works Bridge, Granite Street	.....	.....	.....
Proctor Avenue Bridge	.....	.....	.....
Queen City Bridge	.....	.....	.....
Second Street Bridge	.....	.....	.....
South Main Street Bridge	.....	.....	.....
Totals	.....	.....	.....
			\$2,350,500.00
CITY CEMETERIES			
	Lands	Buildings	Equipment
Anoskeag Cemetery, Goffstown Road	\$ 1,100.00	.....	\$ 75.00
Brown Avenue Cemetery	200.00	.....	.....
Huse Cemetery, Mammoth Road	870.00	.....	.....
Huse Cemetery, Young-Sunnyside	1,000.00	.....	.....
Morrill Cemetery, Huse Road	200.00	.....	.....
Pine Grove Cemetery, Brown Avenue	444,760.00	\$ 83,890.00	13,500.00
Piscataquog Cemetery, Milford-Bowman Streets	7,500.00	.....	50.00
Stowell Cemetery, Bodwell Road	850.00	.....	.....
Squag Cemetery, Bowman Street	7,975.00	.....	.....
Valley Cemetery, Pine Street	230,000.00	20,000.00	400.00
Totals	\$694,455.00	\$103,890.00	\$14,025.00
			\$ 812,370.00

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1941.

FIRE STATIONS				Lands	Buildings	Equipment	Total
Hose House, Brown Avenue .....		\$	115.00	\$	1,200.00	.....	\$ 1,315.00
Hose House, Candia Road .....		.....	.....	800.00	.....	.....	800.00
Central Station, Vine Street .....		25,250.00	.....	140,000.00	.....	\$ 79,116.00	244,366.00
Lake Avenue Engine House .....		3,500.00	.....	32,000.00	.....	25,580.00	61,080.00
Main Street Engine House .....		4,500.00	.....	32,000.00	.....	12,370.00	48,870.00
Hose House, Mammoth Road (Not Used) .....		2,850.00	.....	1,250.00	.....	.....	4,100.00
Hose House, Nashua-Maple Streets .....		2,590.00	.....	8,500.00	.....	12,505.00	23,595.00
Rimmon Street Engine House .....		1,200.00	.....	28,800.00	.....	22,610.00	52,610.00
Somerville Street Engine House .....		1,200.00	.....	30,800.00	.....	4,575.00	36,575.00
South Elm Street Engine House .....		880.00	.....	6,100.00	.....	12,055.00	19,035.00
South Main Street Engine House .....		1,200.00	.....	30,000.00	.....	10,302.00	41,502.00
Webster Street Engine House .....		2,650.00	.....	30,000.00	.....	22,725.00	55,375.00
Weston Street Engine House .....		1,500.00	.....	23,000.00	.....	11,895.00	36,395.00
Drill Tower, Weston Street .....		.....	.....	5,000.00	.....	500.00	5,500.00
Riverside Hose, Front Street .....		.....	.....	400.00	.....	.....	400.00
Fire Alarm Telegraph .....		.....	.....	.....	.....	124,634.00	124,634.00
Totals .....		\$47,435.00	.....	\$369,850.00	.....	\$338,867.00	\$756,152.00

## CITY OF MANCHESTER

Schedule of Property in Possession of City  
as of December 31, 1941.

## CITY OF MANCHESTER

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SCHOOLS	Land	Buildings	Books	Equipment		Total
				\$	\$	
Administration Building, Lowell-Chestnut Streets	\$ 10,000.00	\$ 20,000.00	.....	8,442.54	\$	38,442.54
Amoskeag School, Front Street	900.00	20,000.00	1,780.66	1,007.52		23,688.18
Ash Street School, Bridge-Maple Streets	21,800.00	57,000.00	3,275.54	3,281.02		85,356.56
Bakersville School, Elm-Queen City Avenue	9,000.00	100,000.00	4,477.61	5,571.61		119,349.25
Brown School, Amory-Alsace Streets	7,800.00	52,000.00	3,313.71	2,524.57		65,638.28
Central High School, Concord-Beech Streets	29,700.00	320,300.00	53,571.06	49,019.29		452,620.35
Chandler School, Concord-Ashland Streets	5,540.00	50,000.00	3,933.99	2,164.79		61,638.78
Corey Manual Training School, 250 Concord Street	.....	.....	.....	32,443.52		32,443.52
Crystal Lake School, Bodwell-Corning Roads	100.00	1,560.00	.....	.....		1,660.00
Franklin Street School, Franklin Street	24,000.00	273,800.00	4,108.49	9,361.96		311,270.45
Goff's Falls School, Brown Avenue	2,000.00	28,000.00	973.78	1,014.20		31,987.98
Hallsville School, Jewett-Hayward Streets	4,400.00	59,200.00	4,694.36	5,382.18		73,676.51
Harvey District School, South Willow Street	100.00	12,000.00	103.10	450.59		12,953.69
Highland School, Beech-Titus Avenue	3,750.00	70,000.00	4,405.54	2,560.30		80,715.84
Lincoln Street School, Merrimack-Lincoln Streets	20,000.00	57,000.00	3,429.51	3,442.23		83,871.71
Maynard School, Merrimack-Union Streets	9,000.00	75,000.00	.....	.....		91,486.22
Parker School, South Main Street	6,000.00	40,000.00	.....	.....		51,851.14
Pearl Street School, Pearl Street	4,260.00	25,000.00	.....	.....		32,341.71
Portable School	.....	600.00	.....	.....		600.00
Practical Arts High School, Concord Street	32,780.00	948,000.00	.....	.....		980,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00	.....	.....		39,150.00
Spring Street School, Spring Street	11,550.00	25,000.00	.....	.....		36,550.00
Stark District School, River Road	500.00	1,800.00	.....	.....		2,300.00
Straw School, Chestnut Street	16,200.00	45,000.00	3,317.02	3,287.67		67,804.69
Varney School, Bowman-Varney Streets	8,560.00	50,000.00	3,958.54	4,071.52		66,590.06
Webster Street School, Webster-Chestnut Streets	16,710.00	57,000.00	.....	.....		73,710.00
Webster Mills School, Pond Road	100.00	700.00	.....	.....		800.00
West Side High and Main Street Schools, Main-Contant Streets	16,680.00	583,320.00	20,409.75	18,271.50		638,681.25
Weston School, Hanover Street	3,500.00	55,000.00	1,470.89	1,156.84		61,127.73
Wilson School, Wilson-Auburn Streets	8,320.00	92,000.00	4,740.00	3,672.63		108,732.63
New Webster School, Elm-Bennington-Bay Sts.	15,000.00	185,000.00	4,037.11	12,041.35		216,078.46
Youngville School, Candia Road	2,000.00	53,000.00	2,151.03	4,487.19		61,638.22
Storehouse and Janitors' Supplies	.....	.....	2,380.45	1,115.39		3,495.84
Household Economics	.....	.....	.....	12,667.89		12,667.89
Totals	\$294,400.00	\$3,392,270.00	\$138,372.77	\$196,646.77		\$4,021,699.54

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1941.

PUBLIC BUILDINGS				Lands	Buildings	Equip't & Supp.	Total
				\$	\$	\$	\$
Carpenter Memorial Library .....				71,400.00	328,600.00	399,763.00	799,763.00
Isolation Hospital .....				16,000.00	121,000.00	11,446.75	148,446.75
Golf Course .....				132,200.00	12,000.00	2,484.30	146,684.30
City Hall .....				350,000.00	110,000.00	.....	460,000.00
Mayor .....				.....	.....	1,481.25	1,481.25
Aldermen .....				.....	.....	287.00	287.00
Auditor .....				.....	.....	1,391.00	1,391.00
Treasurer .....				.....	.....	905.00	905.00
Tax Collector .....				.....	.....	4,284.00	4,284.00
City Clerk .....				.....	.....	1,818.00	1,818.00
City Hall .....				.....	.....	1,952.56	1,952.56
Assessors .....				.....	.....	31,664.60	31,664.60
Board of Registrars .....				.....	.....	736.00	736.00
Department of Buildings .....				.....	.....	7,686.89	7,686.89
Highway Department .....				.....	.....	5,500.00	5,500.00
Charities Department .....				.....	.....	2,255.05	2,255.05
Board of Adjustment .....				.....	.....	337.75	337.75
Planning Board .....				.....	.....	92.50	92.50
City Yards, Franklin-Granite-Valley Streets ..				153,000.00	51,350.00	171,851.37	376,201.37
Incinerator .....				.....	119,650.00	1,513.62	121,163.62
Old Battery Building, Manchester Street ..				2,000.00	10,000.00	.....	12,000.00
Old Court House, Franklin Street .....				27,000.00	28,000.00	203.75	55,203.75
Health Department .....				.....	.....	6,812.25	6,812.25
Water Department (Details given in Separate Report Issued by Manchester Water Works)				881,954.66	923,226.89	3,610,279.63	5,415,441.18
Police Station .....				.....	78,750.00	29,949.50	108,699.50
Public Scales .....				.....	.....	542.40	542.40
Scaler of Weights and Measures .....				.....	.....	446.30	446.30
Totals .....				\$1,633,534.66	\$1,782,576.89	\$4,295,684.27	\$7,711,795.82



CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1941

PARKS AND PLAYGROUNDS							
		Lands	Buildings	Equipment	Total		
		\$	\$		\$		
Bath House, Bodwell Road .....		450.00	450.00	.....	900.00		
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 .....		111,000.00	.....	.....	123,130.00		
Hanover Common, Hanover Street .....		39,000.00	9,130.00	.....	99,000.00		
Hartman Park, Hall-Central-Lake Avenue .....		5,000.00	.....	.....	5,000.00		
Latayette Park .....		45,200.00	14,800.00	.....	60,000.00		
Merrimack Common, Elm Street .....		769,500.00	.....	.....	769,500.00		
Park Common, Lake Avenue .....		78,900.00	.....	.....	78,900.00		
Park Common, Maple Street .....		11,400.00	.....	.....	11,400.00		
Prout Park, Young Street .....		22,300.00	.....	.....	22,300.00		
Queen City Playground, Queen City Avenue .....		10,000.00	.....	.....	10,000.00		
Rock Rimmer Park and Swimming Pool .....		17,150.00	27,400.00	.....	44,550.00		
Simpson Park .....		18,000.00	10,000.00	.....	28,000.00		
Stark Park .....		60,000.00	615.00	.....	60,615.00		
Sweeney Park, South Main Street .....		20,900.00	.....	.....	20,900.00		
Pulaski Park, Pine-Bridge Streets .....		49,000.00	.....	.....	49,000.00		
Victory Park, Concord-Amherst Streets .....		183,000.00	.....	.....	183,000.00		
West Side Park, Wheelock Street .....		8,585.00	.....	.....	8,585.00		
Stevens Park, Lake Avenue-Mammoth Road .....		11,000.00	.....	.....	11,000.00		
Livingston Park and Swimming Pool .....		50,000.00	50,000.00	.....	100,000.00		
Manchester Athletic Field, Valley-Maple Streets .....		55,000.00	51,250.00	942.50	107,192.50		
Public Comfort Station, Merrimack Common .....		.....	15,000.00	65.25	15,065.25		
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, Blucher-Dubuque Streets .....		10,000.00	.....	.....	10,000.00		
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 .....		1,200.00	2,300.00	.....	3,500.00		
Parks and Commons, Supplies and Equipment on hand .....		.....	.....	27,254.11	27,254.11		
Soldiers' Monument, Pulaski Park .....		.....	35,000.00	.....	35,000.00		
Totals .....		\$1,716,585.00	\$283,020.00	\$ 28,261.86	\$2,027,866.86		

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1941.

MISCELLANEOUS									
	Lands	Buildings	Equipment	Total					
Ward 2, Budget Street .....	\$ 4,500.00	\$ 3,500.00	.....	\$ 8,000.00					
Ward 5, Lake Avenue .....	1,500.00	5,000.00	.....	6,500.00					
Ward 11, Clinton Street .....	700.00	4,300.00	.....	5,000.00					
Manchester Airport, Woodlawn Avenue .....	20,200.00	55,000.00	\$ 4,085.50	79,285.50					
Property Deeded to City for Non-Payment of Taxes	152,704.00	25,320.00	.....	178,224.00					
Totals .....	\$179,604.00	\$ 93,320.00	\$ 4,085.50	\$277,009.50					

  

GENERAL SUMMARY									
	Lands	Buildings	Books	Equip't & Supp.	Totals				
City Bridges .....	.....	.....	.....	.....	\$ 2,350,500.00				
City Cemeteries .....	694,455.00	103,890.00	.....	.....	812,370.00				
Fire Stations .....	47,435.00	369,850.00	.....	\$ 14,025.00	756,152.00				
Schools .....	294,400.00	3,392,270.00	\$138,372.77	196,646.77	4,021,689.54				
Public Buildings .....	1,633,534.66	1,182,576.89	.....	4,295,684.27	7,711,795.82				
City Parks and	.....	.....	.....	28,261.86	2,027,866.86				
Playgrounds .....	1,716,585.00	283,020.00	.....	.....	277,009.50				
Miscellaneous .....	179,604.00	93,320.00	.....	4,085.50	.....				
Totals .....	\$4,506,013.66	\$6,024,926.89	\$138,372.77	\$4,877,570.40	\$17,957,383.72				

**REPORT OF AN  
AUDIT AND EXAMINATION  
OF THE ACCOUNTS AND RECORDS  
of the  
CITY OF MANCHESTER  
For The Fiscal Year Ended  
December 31, 1941**

*Made by*  
THE DIVISION OF MUNICIPAL ACCOUNTING  
*State Tax Commission*  
Concord, New Hampshire



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DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
CONCORD, NEW HAMPSHIRE

*Certificate of Audit*

This is to certify that we have examined the accounts and records of the City of Manchester, New Hampshire, for the fiscal year ended December 31, 1941.

The report submitted herewith sets forth, in our opinion, the financial condition of the City as of December 31, 1941, and reflects the results of operations for the period under examination, together with our comments, qualifications, and suggestions, which are a part of this report.

Respectfully submitted,

HAROLD G. FOWLER, Director

Division of Municipal Accounting  
State Tax Commission

Frank W. Morrill, Auditor

Romeo A. Gosselin	}	Accountants
Herbert E. Hunt		
Alan R. Matthews		
Harry G. Hager		

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Concord, New Hampshire  
December 31, 1942

To His Honor the Mayor, and  
The Board of Aldermen,  
City of Manchester

Gentlemen:

In accordance with our mutual understanding, and by virtue of the powers vested in the State Tax Commission by Chapter 68 of the Public Laws, as amended by Ch. 165, Laws of 1933, and Ch. 211, Laws of 1939, and Ch. 209, Laws of 1941, we have examined the accounts and records of the City of Manchester for the fiscal year ended December 31, 1941.

A review of the existing Laws and Ordinances published by and for the City of Manchester reveals the following, among other requirements:

CHAPTER 7, SECTION 6  
(Auditing) Feb. 4, 1919

"SEC. 6. At the beginning of the new year the Mayor and committee on finance shall arrange to have a complete examination of all books, accounts and financial transactions of the previous year. The examination to be made by competent accountants who shall make a written report to the board of mayor and aldermen of the audit, this report to be published in the annual report of the City Auditor for that year."

We have made a complete examination of the books and accounts, and have reviewed the financial transactions of the period, with the object in mind to conform with the Laws and Ordinances of the City of Manchester and the Public Laws affecting.

*Scope of Audit*

From the City's published report as of December 31, 1940, we proceeded in our examination of accounts along analytical lines from the control records in the City Auditor's office. The results of this first step necessitated a complete and detailed analysis of departmental records, which raised the question of the accounting system and procedure prescribed by the City Ordinances and General Laws.



We followed our complete analysis of control records with a corresponding detailed analysis and verification of departmental records, bringing both analysis into agreement by reconciliation.

The results of reconciliation required considerable adjustment, which we effected as evidenced by Schedule A-18, supporting Exhibit A-1 contained herein.

During the course of our examination it was obvious that the accounting system and procedure as followed deviated from the prescribed form of accounting originally set up by Everett E. Tarbox & Co. of Boston, Massachusetts. We, therefore, made a more detailed examination of procedure than otherwise would have been required. Further details on the Scope of Audit are reflected under each respective subject covered herein.

### *Accounting System and Procedure*

A complete revision of the City's accounting system and procedure was made by the adoption of a financial ordinance on February 4, 1919, now reflected by Chapter 7 of the present City Laws and Ordinances. This chapter was suggested in a report of audit of the City's accounts covering the period from January 1, 1912, to December 31, 1917, a period of six calendar years, and was made by Everett E. Tarbox & Co. of Boston, Massachusetts.

In the Report of Audit, the accountants included a "Manual of Forms with Instructions and Suggestions for Their Use," submitted therein as Exhibit "B".

"The following description of forms and blanks with instructions and suggestions for their use is submitted as an aid in carrying forward the system of accounts which has been installed by Everett E. Tarbox & Co. of Boston, Massachusetts. It should be interpreted in connection with the printed matter and ruled columns which appear on the blanks themselves and with the oral instructions and suggestions which were given while the work of installation was in progress.

"All forms, books, binders and tabs which have been provided are designated by numbers for the purpose of identification and as an aid in ordering supplies. All forms which have been devised by us for the Accounting Department are known as "A.D." forms, which designation is printed thereon, usually in the left hand corner. Loose-leaf binders are identified by a "B" which precedes the number of the forms for which they are to be used.

"Tabs are designated by a "T" which precedes the number of the forms for which they are to be used."

It is obvious from the foregoing that the present system of accounting should be as outlined in Ch. 7 of the City Laws and Ordinances. However, the procedure followed during the period under review is hardly recognizable by comparison with the originally prescribed system as outlined. We found that deviations from the original system have been consistently gradual over the period from its adoption in 1919 to the present date.

A comparison of the procedure followed during 1941 with that of the preceding year does not in itself reflect any material difference, but a comparison of the procedure followed during 1941 with that of the year 1919, the year of revision, obviously shows material differences, taken as a whole.

In our opinion, however, the accounting system and procedure as prescribed by ordinance is adequate and effective at this time if properly followed, and we therefore do not recommend any change in the prescribed system unless required by statutes.

The State Tax Commission requires information to be reported in accordance with Article IX, Sec. 11, Ch. 68 of the Public Laws, which reads as follows:

"IX. TO REQUIRE REPORTS. To require county, city, town and other public officers to report information as to the assessment of property, collection of taxes, and such other information as may be needful in the work of the Commission, in such form and upon such blanks as the Commission may prescribe; and it is hereby made the duty of such officers to furnish said commission with the information required."

In addition to the above, Section 24, Chapter 211, Laws of 1939, requires the following:

"MUNICIPAL ACCOUNTS TO BE UNIFORM. The accounting officers of the several counties, cities, towns, school and village districts, and departments thereof, within the state, shall keep uniform accounts in a manner prescribed by the Commission."

To comply with the existing statutory requirements quoted above, a more detailed distribution of CASH RECEIPTS and DISBURSEMENTS recording is necessary in the City Auditor's office only. We noted, however, that such a detailed record of distribution has been established as of July 1, 1942, which is, in our opinion, adequate and effective.

We believe that strict adherence to the prescribed accounting system and procedure, together with the above-mentioned distribution record, will give the desired results.

### *The Balance Sheet—Revenue Accounts (Exhibit A-1)*

The Balance Sheet for Revenue Accounts is intended to reflect the status of the City's financial activities from Revenue raised by taxation, as distinguished from Non-revenue Accounts reflecting activities in Revenue from sources other than taxation such as Revenue from Bond Issues and other especially designated sources of income for specific purposes.

### *Cash On Hand and In Bank (Schedule A-10)*

The amount of cash on hand and in banks shown in Exhibit A-1 reflects a complete examination and verification of accounts and records in the Treasurer's Department. We counted the cash on hand and verified the cash in bank by reconciliation of statements obtained from the various depositories. We have also found cash on hand and in banks in the custody of a number of department officials, as evidenced by the Balance Sheet. A study of supporting Schedule A-10 will show the results of our examination and verification of cash.

It will be noted that the amount of Cash on Hand and in Banks exceeds the amount of Temporary Loans Outstanding and Other Current Debt, leaving all other known assets to cover corresponding Reserves and Surplus Revenue accumulated to date.

### *Accounts Receivable—Taxes (Schedule A-11)*

Taxes Receivable remaining unpaid, as shown by Exhibit A, were examined by checking the accounts and records in the Tax Collector's office, and unpaid balances were verified by direct notices to the taxpayers of record.

The financial value of this asset account is obviously dependent upon final collection, and if not collected will affect the Surplus account, as we do not find any existing Reserve for Uncollected Taxes.

Further comments on this subject will be found in our report, under "Tax Department."

### *Tax Titles and Tax Deeds (Schedule A-12)*

Our examination of accounts and records on Tax Titles followed closely that of Unpaid Taxes, and we also verified unpaid Tax Titles by direct notices to taxpayers of record. Departmental accounting for Tax

Titles and Tax Deeds is in our opinion too confused for proper identification and accuracy for reporting purposes. Considerable attention was given to these accounts, and the book value of these assets is questionable, particularly that of Deeded Properties. Further comments on this subject will be found in our report under "Tax Department."

### *Departmental Accounts Receivable (Schedule A-13)*

The records for control and collection of accounts are kept in the City Auditor's office as outlined by ordinance, and we examined such records in detail, with corresponding verification of departmental records of accounts receivable. A considerable portion of the total amount represents charges of long standing, particularly the accounts receivable of the Highway Department, the collection of which is questionable. We found most of them covered by writs obtained in due course, and for this reason we did not think it advisable to verify such unpaid balances directly with the debtors.

#### *Ageing of Highway Accounts*

1923	\$ 38.58
1925	43.00
1926	160.59
1927	607.91
1928	638.97
1929	683.23
1930	554.86
1931	591.88
1932	56.20
1933	1,314.63
1934	606.92
1935	669.89
1936	634.40
1938	40.86
1939	3.00
1941	654.72
	<hr/>
	<b>\$7,299.64</b>
	<hr/>

In our opinion a number of these accounts can be collected if enough attention is given to the matter.

Other receivables of a current nature have been collected reasonably well during the current year.

*Water Department Accounts Receivable (Schedule A-14)*

By law, the Water Department is self-supporting and does not require any appropriation to be raised by taxation. The amount of accounts receivable in this department is set up as a reserve for appropriation when collected.

The amount of accounts receivable outstanding as shown in the Balance Sheet of December 31, 1941, is considerably higher than heretofore reported at the close of each year. This is due to the method of accounting and procedure followed in recording the billing for water rentals during the month following the end of the quarterly period covering the actual use and consumption of water. For instance, water consumed during October, November and December of each year was recorded as "January quarter" of the subsequent year.

*Orange Food Stamp Fund*

The amount of \$6,000.00 in this fund represents an account receivable due from Hillsborough County, to whom the advance was made for purchase of Orange Food Stamps for distribution through the Food Stamp Office in Manchester, and will be returned when and if the Food Stamp Plan is discontinued.

*Current Debt (Schedule A-15)*

We examined the accounts for Temporary Revenue Loans issued and paid during the year under review. We have also verified the cancelled notes including those outstanding as of December 31, 1941, and paid during the current year.

*Revenue Appropriations (Exhibit C-1)*

The amount of Revenue Appropriations carried forward to the year 1942 for \$47,023.52 represents an adjusted balance from the result of our examination and verification of budgetary appropriations as recorded in the control accounts with the City Auditor and the corresponding departmental records of charges thereto. Exhibit C-1 will show complete detailed information as originally recorded and as adjusted. Further comments will be found on this subject under corresponding departmental headings and general comments.

*Revenue of 1941 and Prior Years (Schedule A-16)*

The amount of \$299,260.30 as shown in Exhibit A-1 represents an adjusted balance of Surplus after giving effect to all adjustments shown

herein by Schedule A-18 supporting Exhibit A-1. This account reflects the accumulated surplus to date.

This account as shown presently includes current year's results as well as reserves for unpaid taxes. We believe that more informative reporting would require separate accounts for such balances, as follows:

- (a) Revenue of Current Year
- (b) Revenue of Prior Years (Surplus)

### *Various Funds*

The balances shown on the Balance Sheet under this heading represent operating accounts for income from specific sources other than taxation, but of current nature and to be used for specific purposes. It follows, therefore, that no city responsibility in the liabilities exists other than a corresponding amount of cash included in the asset account of Cash on Hand and in Bank.

Tailings represents a reserve for unclaimed wages and miscellaneous items uncalled for.

### *The Balance Sheet—Non-revenue Accounts (Exhibit A-2)*

The Balance Sheet for Non-Revenue Accounts reflects the status of unexpended appropriations made from the proceeds of Bond Issues. We examined the Resolutions passed by the Board of Mayor and Aldermen on appropriations of such funds, and we further examined all charges thereto for Payrolls and Bills during the period under review.

The verification of cash is necessarily included in our combined verification of Cash on Hand and in Banks as shown by Schedule A-10 supporting Exhibit A-1 in this report. **There is no segregation of cash between Revenue and Non-revenue, all cash being carried as one general account.** Further comments will be found on this subject under "City Treasurer" later on in this report.

A number of unexpended balances carried over from the preceding year show little activity, if any, and remain unexpended as of December 31, 1941. In our opinion such inactive accounts should be transferred in accordance with Section 8, Chapter 7 of the City Laws and Ordinances, wherein will be found the following:

"At any time the unexpended balance of an appropriation for a specific purpose, and not further required for that purpose may be transferred to another account by a majority vote of the Board of Mayor and Aldermen."



*The Balance Sheet—General Indebtedness (Exhibit A-3)*

The General Indebtedness of the City is reflected by the Balance Sheet submitted herein as Exhibit A-3, and reflects the amount outstanding as of December 31, 1941, on both Serial Bonds and Long Term Notes, which is the result of our examination and verification.

We examined cancelled bonds, notes and cancelled interest coupons paid during the period under review, and attempted reconciliation of matured bonds and coupons outstanding with the bank balance as per statements, submitted by the banks where such obligations are payable. We also examined the various records of issuance and maturities of Notes and Bonds from which outstanding items were obtained.

We submit herewith a Summary of our reconciliation, showing an excess of \$631.87 in bank over outstanding bonds and coupons, which is self-explanatory.

We have further reconciled this account as of December 31, 1934, at which time the records show an excess of \$639.37 in bank over outstanding bonds and coupons as of that date. The Summary follows:

*Proof of Cash in Banks*

## Bank Balances:

Manchester Safety Deposit & Trust Co. ....	\$3,731.87		
Bonds outstanding .....	\$3,000.00		
Interest outstanding .....	100.00	3,100.00	\$631.87
<hr/>			
Amoskeag Trust Co. ....	\$ 860.00		
Interest outstanding .....	\$860.00	860.00	00.
<hr/>			
First National Bank of Boston .....	\$ 430.00		
Interest outstanding .....	\$430.00	430.00	00.
<hr/>			
Excess Cash in Bank, December 31, 1941 .....			\$631.87

CITY OF MANCHESTER  
 PROOF OF CASH IN BANK, DECEMBER 31, 1941  
 Maturing Principal and Interest Coupons Outstanding

Principal:	Date of Issue	Bond No.	Maturing Date	Amount
Sewer Bonds .....	10/1/21	98, 99, 100	10/1/41	\$3,000.00
Total Principal Outstanding .....				<u>\$3,000.00</u>
Interest:	Date of Issue	Bond No.	Maturity Date	Amount
Sewer Bonds .....	10/1/21	98, 99, 100	10/1/41	\$ 60.00
Sewer Bonds .....	4/1/23	91, 92	10/1/41	40.00
Total Interest Outstanding .....				<u>\$ 100.00</u>

CITY OF MANCHESTER  
 PROOF OF CASH IN BANK, DECEMBER 31, 1941  
 Maturing Principal and Interest Coupons Outstanding

AMOSKEAG TRUST CO.

Interest:	Date of Issue	Bond No.	Maturity Date	Amount
Bridge Bonds .....	5/1/23	881 to 885 Inc.	11/1/41	\$100.00
Sewer Bonds .....	9/1/25	146 to 150 Inc.	3/1/41	100.00
Sewers Bonds .....	"	146 to 150 Inc.	9/1/41	100.00
Sewer Bond .....	6/1/26	84-85	6/1/41	40.00
Sewer Bond .....	"	84-85	12/1/41	40.00
Sewer Bond .....	6/1/26	86, 91, 97	12/1/41	60.00
Sewer Bond .....	6/1/27	49-50	12/1/41	40.00
Road Construction .....	5/1/28	37 to 50 Inc.	11/1/41	280.00
Permanent Improvements	9/1/30	251	3/1/41	20.00
Permanent Improvements	"	251, 253, 254	9/1/41	60.00
Permanent Improvements	10/1/31	152	4/1/41	20.00
Total Interest Outstanding .....				<u>\$860.00</u>



## CITY OF MANCHESTER

PROOF OF CASH IN BANK, DECEMBER 31, 1941  
 Maturing Principal and Interest Coupons Outstanding

## FIRST NATIONAL BANK OF BOSTON

Interest:	Date of Issue	Bond No.	Maturity Date	Amount
Permanent Improvements	7/1/36	77-78	7/1/41	\$ 30.00
Permanent Improvements	"	99-100	"	30.00
Bridge Bond .....	8/1/36	208 to 215 Inc.	8/1/41	120.00
Bridge Bond .....	"	219 to 222 Inc.	"	60.00
Airport Improvement ...	3/1/37	19, 20, 21	3/1/41	45.00
Airport Improvement ...	"	19, 20, 21	3/1/41	45.00
Municipal Improvements	5/1/37	52	5/1/41	15.00
Municipal Improvements	"	31 to 34 Inc.	11/1/41	60.00
Municipal Improvements	"	52	11/1/41	15.00
Municipal Improvement of Equipment .....	9/1/39	73	9/1/41	10.00
Total Outstanding .....				<u>\$430.00</u>

*The Balance Sheet — Trust and Investment Funds (Exhibit A-4)*

The assets in trust and investment funds represent verified balances of cash in banks and securities in custody of the City Treasurer and/or the trustees, as the case may be. We examined all records available, and the supporting schedules for Exhibit A-4 will give the detailed results of our examination and verification.

It must be noted that no distinction is recorded between Principal and Income throughout the Balance Sheet and supporting schedules on Trust and Investment Funds. Trust accounting, in our opinion, should clearly distinguish between Principal and Income, but we are reporting combined balances of principal and income for each fund as we found it. It appears difficult if not almost impossible to analyze available records for such required distribution or division within a reasonable time and without considerable effort which, we feel, would not be justified by the results.

A study of recorded activity in income for the year under review will indicate income received from sources other than securities listed as as-

sets. We know that listed securities represent Cemetery Trust Funds only, and we find that income producing property is not listed as assets, presumably because of uncertainty in value.

Such assets are not included in the Balance Sheet, Exhibit A-4.

We found no trust accounting in the City Auditor's office other than a recording of increases and decreases in balances of funds at the close of each year. This information is submitted to the Auditor by the various trustees in charge of trust funds.

### *Departmental Comments*

#### THE CITY TREASURER:

The City Treasurer has the custody of all monies and funds belonging to the City, and no city official or clerk shall deposit any city money or funds except in the city treasury. He is the only person authorized to make any payments for or on behalf of the city for any purpose whatsoever. All payments from the city treasury shall be authorized by the issuance of a treasury warrant by the City Auditor.

As evidenced by Schedule A-10 supporting Exhibit A-1 in this report, the City Treasurer's balance consists of cash on hand and in bank, advanced payments carried as cash items, and deposits from city officials not credited to their respective accounts. We find that all money and funds belonging to the City are carried as one general cash account inclusive of all accounts recorded in the general books by the City Auditor, such as Revenue Cash and Non-revenue Cash.

We believe that segregation of cash should distinguish between Revenue and Non-revenue accounts, at least. Separate bank accounts should be maintained for each one. It is fundamentally true that Revenue Cash applies to Revenue Accounts and should therefore be accounted for separately; and, by the same logic and reasoning, Non-revenue Cash applies to Non-revenue accounts only, and should be so treated.

The present practice results in several transfers of cash effected by the use of journal entries, to bring about the required agreement between the two groups of accounts, which in our opinion defeats the intent and purpose of Section 8, Chapter 7 of the City Laws and Ordinances, wherein will be found the following:

"No money raised by loan shall be transferred to any appropriation from income or taxes."

Deposits from city officials not credited to their respective accounts referred to above, represent payments to the City Treasurer not accom-

panied by duplicate itemized schedule on A.D. Forms 6 and 7, as required by Section 27, Chapter 7 of the City Ordinance. Form 6 should be delivered to the City Treasurer, while Form 7 should be delivered to the City Auditor.

So-called "advance payments" represent, in fact, disbursements of money in advance of the treasury warrant required from the City Auditor, and not disbursements of funds in advance for services rendered, transfers of funds to meet maturing obligations, and materials purchased, as might be interpreted.

We realize that existing procedure may have developed for apparent practical reasons, but we believe it to be the reason leading to faulty accounting and reporting, for it is obvious from the reports herein that such transactions do not reach the control accounts as intended.

By the same reasoning, it follows that cash on hand with various city officials is not reflected in the control accounts until deposited with the City Treasurer in due form, as required by ordinance.

The results of the combined deviations referred to above are clearly shown in the reports submitted herein and account for the misleading status reflected by the control records as **published each month** by the City Auditor.

We examined a large proportion of cancelled checks returned to the City Treasurer during the period under review. We note that all payroll checks are made payable to the payee "or bearer." In the course of this examination we noted that 63 checks were endorsed by the same person, other than the payee; 7 checks had no endorsement; 4 checks were endorsed by other than the payee; and other minor irregularities were found.

We realize that such practice could not continue without the use of the phrase, "or bearer," which in itself releases any payor from responsibility of endorsement and leaves the City without proper receipt for cash paid. We do not favor such practice and strongly urge its discontinuance.

#### THE ASSESSORS:

We examined the tax warrants issued to the Collector of Taxes by comparison of the official warrant with that in the Tax Collector's office and with the control accounts in the City Auditor's office. We found that the City ordinances definitely prescribe specific duties for accounting purposes. We refer to Sections 16, 18 and 19, Ch. 7, relative to Abatements.

The Assessors evidently do not issue an annual report of total abatements by levies as required by Section 16, Chapter 7, wherein is stated:

"The assessors shall keep a book record of all taxes abated and shall issue an annual report of total abatements by levies."

"The records shall be kept in such form as to show a separation by levies of poll, personal and property taxes and moth assessments, abatements made before payments, abatements made after payments, and reassessments, and the monthly report of the city auditor shall accurately specify these details."

We obtained a certified list of abatements granted by the Board of Assessors during the year 1941, which we have analyzed. We submit a summary of this analysis, as follows:

### CITY OF MANCHESTER SUMMARY OF ABATEMENTS BY CLASSIFICATION IN 1941

#### *Abatements in 1941 for Year 1940*

Reason for Abatement:

Assistance .....	\$4,634.17
Error .....	150.42
Over-assessment .....	1,542.15
Charity .....	253.00
Sold to Water Works .....	32.19
War Veterans .....	205.51
Used by Disabled Veterans .....	118.50
Out of Business .....	7.90
Sold .....	93.42
	<hr/>
	\$7,037.26
	<hr/> <hr/>

#### *Abatements in 1941 for Year 1941*

Reason for Abatement:

Sold .....	\$ 187.50
Over-assessment .....	4,635.36
Error .....	1,425.01
War Veterans .....	672.39
Adjustment .....	85.56

Exempt .....	112.50	
Assistance .....	2,561.53	
Duplication .....	8.63	
Fire Damage .....	37.50	
Out of Business .....	105.01	
Charity .....	48.20	
To correct error of 1940 tax .....	39.50	
Unfinished April 1st .....	26.25	
Blind .....	37.50	
		<hr/>
		<u>\$9,982.44</u>

Sec. 18, Ch. 7 of the City Ordinances provides as follows:

"Upon the abatement of any unpaid tax or taxes, the board of assessors shall make certificates thereof, and of the amounts so abated, with the reasons therefor, and shall thereupon deliver said certificates to the city collector of taxes, who has in his hands, for collection, the tax or taxes so abated, and shall report to the city auditor the sum or sums so abated and certified, each month, on A.D. Form 27, and these abatements shall be credited to the collector."

Sec. 19, Ch. 7

"If any abated tax has been previously paid into the city treasury a certificate from the board of assessors, approved by the board of mayor and aldermen, shall be sufficient authority for the city auditor to draw a warrant on the city treasurer for the amount so abated, to the person in whose favor said certificate shall be drawn, said amount to be charged to appropriation for tax refund."

We do not find compliance with the foregoing requirements, and recommend adherence to the ordinances, for it is obvious that such would clarify the accounts and records considerably and facilitate proper procedure for reporting purposes monthly.

#### THE TAX COLLECTOR:

The Tax Collector is charged with the amount of assessments and taxes placed in his hands for collection, and he is also Custodian of City Property Acquired by Tax Deed.

Continuing our comments submitted herein under "Accounts Receivable Taxes," we offer the following:

It is obviously necessary for this department to receive prompt advice from the Assessors in accordance with the provisions of Ch. 7, Sec. 16, 18 and 19, City Ordinances, relative to abatements. The present practice is undoubtedly inadequate for proper accounting because the larger portion of abatements is more or less in memorandum form and does not become effective or recorded before the credits are given to the Collector through a certified report of abatements, which should be submitted also **by the Assessors to the Auditor each month.**

We find that such reports for the year under review were submitted as follows:

1. Period from September, 1940, to May, 1941
2. Period of June and July, 1941
3. Period from August 1 to December 23, 1941
4. Period of December 31, 1941

During the current year (1942) the first report covered the period from August 1, 1941, to January 31, 1942, for \$1,440.00 of poll tax abatements.

The implication from the above comments need not be amplified relative to inaccuracies of intermediate reporting.

Departmental accounting for delinquent taxes from the time of sale (tax titles) to final disposition of such taxes, including departmental accounting for property acquired by tax deeds, is considerably confused, and in our opinion the records are inadequate.

The practice is to record all activities on a form entitled, "Collector's Tax Deed," without distinction between Tax Titles (taxes bought by the City) and Tax Deeds (property acquired by Tax Deeds). The practice as recorded at present undoubtedly follows the collections of original taxes, interest before and after sale, and costs before and after sale, as three distinct classes of collections, regardless of the legal status of the delinquent tax. Such practice is definitely wrong and should be discontinued as soon as practicable. The present system of accounting for this subject is not adaptable for audit, and we strongly recommend complete revision.

Continuing our comments hereinbefore under title of "Tax Titles and Tax Deeds," we cannot vouch for the accuracy and book value of these accounts. It seems advisable in our opinion to give this matter further consideration and serious attention, to clear the subject once for all.



## CITY CLERK:

We examined the records of this department and found them in agreement with the control records. Cash Receipts were totalled and checked with the Treasurer's records.

Automobile permits were totalled for the year, and an adequate test was made by comparison with copies of original permits on file at the office of the Commissioner of Motor Vehicles at Concord.

## CHARITIES DEPARTMENT:

Our examination of the departmental records in the Charities Department was limited to financial transactions as recorded and compared with the control records in the Auditor's office. We observed the irregular times when the bills were presented for payment, and we call attention to the ordinance requirements of Sec. 9, Ch. 7, wherein we find that:

"All regular appropriations shall be for and only applicable to the liabilities incurred during the year in which they are made."

We did not examine the supporting records for each recipient of relief granted, and therefore cannot vouch for their accuracy. An examination of the detail involved would require too much time and effort, and we believe that this does not enter into our technical duties as auditors.

## BUILDING DEPARTMENT:

The Superintendent of Buildings is responsible for the construction, alteration and additions made to or upon the buildings erected or owned by the City. A Study of the Schedule of Property in possession of the City, published each year, will disclose the extent of required expenditures by this department to be well worth the time and effort for proper control, and surely demands adequate departmental accounting.

We have examined existing departmental records in this department and submit herewith a summary of expenditures for the fiscal year under review. Our analysis was prepared to show costs for each building for the year.

As the existing departmental records were not adequate, it was necessary for us to develop our records from existing payrolls and bills.

We recommend further improvement for informative records that should enable more efficient control of expenditures in this department.

CITY OF MANCHESTER  
STATEMENT OF BUILDING DEPARTMENT  
For the Fiscal Year Ended December 31, 1941

## Expenditures:

## Administration:

Superintendent's Salary .....	\$2,699.84	
Inspectors' Salaries .....	4,576.00	
Clerks' Salaries .....	5,814.00	
Pensions .....	<u>1,092.00</u>	
		\$14,181.84
Office Supplies and Expense .....		<u>1,361.78</u>
		15,543.62

Repairs to Public Buildings—	Materials	Labor	
Administration Building .....	\$ 6.99	\$ 33.89	\$ 40.88
Amoskeag School .....	14.87	66.53	81.40
Ash Street School .....	86.08	78.48	164.56
Bakersville School .....	30.11	245.99	276.10
Brown School .....	14.37	78.14	92.51
Chandler School .....	32.47	73.39	105.86
Corey Bldg. School .....	12.94	29.15	42.09
Crystal Lake School .....	.42		.42
Franklin School .....	281.28	741.39	1,022.67
Goffs Falls School .....	8.34	31.88	40.22
Hallsville Annex School .....	27.89	19.94	47.83
Hallsville School .....	32.79	56.99	89.78
Harvey District School .....	.56	14.87	15.43
P. A. H. School .....	1,264.24	1,458.72	2,722.96
West School .....	274.09	685.44	959.53
Highland School .....	33.56	34.49	68.05
Lincoln School .....	304.58	82.16	386.74
Maynard School .....	39.50	146.30	185.80
No. Main Street School .....	108.88	64.92	173.80
Parker School .....	5.21	29.12	34.33
Pearl School .....	7.58	28.38	35.96
Rimmon School .....	766.17	775.16	1,541.33
Straw School .....	25.69	108.63	134.32
Varney School .....	76.47	157.60	234.07
Webster New School .....		26.69	26.69
Weston School .....	6.08	58.59	64.67
Wilson School .....	175.27	152.02	327.29
Central Old High School .....	<u>170.98</u>	<u>677.49</u>	<u>848.47</u>
	Carried Forward		\$25,307.38



CITY OF MANCHESTER  
STATEMENT OF BUILDING DEPARTMENT (Cont.)  
For the Fiscal Year Ended December 31, 1941

	Brought Forward		\$25,307.38
Repairs to Public Buildings (Cont.):	Materials	Labor	
Youngsville School .....	\$ 94.17	\$ 97.23	\$ 191.40
Central Fire Station .....	452.96	127.34	580.30
Engine No. 2 .....	239.46	47.67	287.13
Engine No. 3 .....	2.52	8.74	11.26
Engine No. 5 .....	34.25	46.03	80.28
Engine No. 6 .....	38.62	42.87	81.49
Engine No. 7 .....	10.63	18.29	28.92
Engine No. 8 .....	7.93	26.31	34.24
Engine No. 9 .....	4.72	24.32	29.04
Engine No. 10 .....	10.76	318.84	329.60
Engine No. 12 .....	53.09	108.22	161.31
Battery Building .....	739.19	1,031.28	1,770.47
Blodgett Street Ward Room No. 2	.12	4.10	4.22
City Hall .....	1,077.17	1,691.52	2,768.69
City Library .....	199.05	2,060.74	2,259.79
City Scales .....	8.67	67.37	76.04
Clinton Street Ward Room No. 11	1.80	11.80	13.60
Chevrolet No. 1 .....	408.94	217.50	626.44
Chevrolet No. 2 .....	345.19	218.25	563.44
Chevrolet No. 3 .....	29.02	208.00	237.02
Chevrolet No. 4 .....	34.19	291.46	325.65
Chevrolet No. 5 .....	138.38	295.12	433.50
Chevrolet No. 6 .....	158.76	237.41	396.17
Double Windows .....	3.07	226.98	230.05
Election Booths .....	61.61	460.37	521.98
Inspection .....		34.00	34.00
General Repairs .....	1,739.02	248.39	1,987.41
Isolation Hospital .....	301.10	1,247.41	1,548.51
Old Court House .....	191.12	60.61	251.73
Police Station .....	225.36	1,016.81	1,242.17
Public Comfort Station .....	99.30	235.56	334.86
Shop .....	269.93	2,657.75	2,927.68
Stock and Equipment .....	3,389.91		3,389.91
Tools and Miscellaneous .....	207.15	56.19	263.34
Ward Room No. 5 .....		8.50	8.50
Total Expenditures .....			<u><u>\$49,337.52</u></u>

## WATER DEPARTMENT:

The Water Works are authorized by provisions of the Charter and extended by eminent domain. All money received on account of the Water Works is paid into the city treasury and a receipt taken therefor, and is placed to the credit of the Water Works and cannot be disbursed except under certain provisions. All money so credited is held inviolate, and any balance at the end of each year is carried forward to subsequent years.

All bills for expenditures for the department are approved by the Board of Water Commissioners and examined by the City Auditor before payment by the City Treasurer.

It will be noted that cash on hand with the department was not deposited with the City Treasurer at the close of the year, and we have therefore effected the necessary adjustments as shown by Schedule A-18 supporting Exhibit A-1 in this report and further reflected in Schedule C-1: A and B.

## MUNICIPAL COURT:

The Municipal Court receives all fines, forfeitures and costs, from which is deducted fees of officers and witnesses and all other expenses as may be legally incurred in the maintenance and conduct of said court. The balance unexpended is paid over to the City Treasurer each month.

We have examined the accounts and records kept by the Clerk of the Court, and verified the Cash in Bank by statement furnished by the bank where funds are on deposit. We submit the result of our examination in the following Statement:

CITY OF MANCHESTER  
STATEMENT OF MUNICIPAL COURT  
For the Year Ended December 31, 1941

## Balance December 31, 1940:

Due City of Manchester .....	\$ 385.34	
Due Others .....	300.00	
	<hr/>	\$ 685.34

## Cash Receipts By Months:

January .....	607.28	
February .....	739.22	
March .....	823.20	
April .....	905.96	
May .....	982.96	
June .....	1,290.60	
July .....	981.54	
August .....	1,006.93	
September .....	748.67	
October .....	1,163.27	
November .....	1,351.24	
December .....	850.83	
	<hr/>	11,451.70

Total Cash To Be Accounted For ..... \$12,137.04

## Cash Disbursements:

## Fines:

Motor Vehicle Department .....	\$4,465.00	
Other State Departments .....	30.00	
	<hr/>	\$4,495.00

## Statutory Expenses:

Witness Fees .....	\$ 265.80	
Attorneys' Fees .....	48.00	
Acting Judge .....	176.00	
	<hr/>	489.80

## Expenses of Court

Miscellaneous .....	239.58	
	<hr/>	5,224.38

Balance of Cash ..... \$ 6,912.66

Remitted to City of Manchester .....	6,117.45	
Amount due City of Manchester .....	\$ 515.21	
Amount due Others .....	280.00	
	<hr/>	795.21

Total Accounted For ..... \$ 6,912.66

## THE CITY AUDITOR:

The Laws and Ordinances of the City of Manchester refer to the City Auditor on page 199, as follows:

*X. The City Auditor*

"There shall annually, in the month of January, be appointed by the Mayor of the City of Manchester, with the approval of the board of aldermen, a competent person who shall act as auditor of said city of Manchester, for the year following his appointment and until his successor is appointed and qualified; and he shall receive as compensation for his services such salary as the board of Mayor and Aldermen of said city shall fix. It shall be the duty of such auditor to carefully examine and audit all accounts kept by any city officials, and no such account shall be accepted or allowed until approved by said auditor as correct. No bill or claim of any kind against the City of Manchester, contracted for or authorized by any city official, city department, board, trustee, or any other agent or agents having control of the expenditure of any of the money appropriated for the use of said city or for the use of any of the departments above specified, shall be paid by the city treasurer until first audited by the city auditor; and he shall further perform such other duties as the said Board of Mayor and Aldermen shall by ordinance direct."

Reference to the City Auditor is made by ordinances in Ch. 5, pages 11 and 12, wherein the appointment and duties of and compensation to the City Auditor are provided for. Ch. 7, entitled, "Accounts, Expenditures and Finance," further refers to the City Auditor in the following sections:

Sec. 5, page 21, providing for the accounting system and procedure to be followed by the City Auditor;

Sec. 12, page 24, providing the procedure for Bills Receivable in accordance with the prescribed system for general accounting;

Sec. 15, page 25, providing for the recording of the municipal debt in detail;

Sec. 26, page 29, providing for the presentation to the Mayor of a schedule of all real estate of the City and a summary of departmental inventories.

Chapter 7 of the City Ordinances is commonly known as the "Financial Ordinance," and provides for the accounting system and procedure

now in force. It was adopted in revised form on February 4, 1919. Sec. 5, page 21, definitely places the City Auditor as "General Accountant for the City," in addition to the duties prescribed for him as "City Auditor" and referred to hereinbefore as "Article X — The City Auditor." He must, therefore, perform his many duties in the dual capacity of "General Accountant" and "City Auditor" for the City.

The combined duties of the two distinct positions held by the City Auditor are numerous and difficult, and the exacting requirements may not be realized. The dual position necessarily requires a "most competent person" and should have at least the protection of internal check for accuracy and efficiency, and adequate assistance to meet such exacting requirements.

The importance of adequate organization, accuracy and efficiency in the Auditor's office cannot be emphasized too strongly; for efficiency and economy in administration of city affairs, is dependent upon accurate and sufficiently detailed informative reports.

An examination of the monthly reports issued from the Auditor's office in 1941 indicates the need for a better monthly statement of city affairs.

#### HIGHWAY DEPARTMENT:

The Highway Department is a very important one, and requires a considerable amount of appropriation raised by taxation. For the fiscal year ended December 31, 1941, a total of \$362,000.00 was appropriated from the current year's taxes and an additional sum of \$279,250.00 was appropriated for new construction and permanent improvements from the proceeds of bond issues sold during the year under review.

Our examination of accounts and records for this department was necessarily detailed and extensive. It soon became very much involved and necessitated a complete analysis of all accounts and records in the department and the control accounts kept in the Auditor's office. The extent of such detailed examination cannot obviously be reported herein in detailed form, and we shall therefore proceed with the object in mind to submit our findings as clearly and concisely as is possible under the circumstances.

#### *Existing Departmental Accounting Practices*

The present departmental accounting system and procedure is based upon the practice of intermingling sources of revenue from which departmental activities are financed. Maintenance charges should be financed

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through Revenue Appropriations raised by taxation and should be clearly distinguished from new construction and permanent improvements financed by the issuance of bonds maturing over a period of years. Such distinction is obviously fundamental and necessary.

Departmental accounting in the Highway Department includes a system of "Cost Accounting" which is better described in a letter to the City Auditor from the Chief Clerk of the department, submitted herewith in full, as follows:

### *Method of Cost Accounting in the Highway Department*

"Funds for the Highway Department are made available from two sources:

MAINTENANCE — Money appropriated by the Board of Mayor and Aldermen received from taxes.

NEW WORK — Money from Bond Issues which are voted by the Board of Mayor and Aldermen.

"The Budget or Maintenance funds are allotted according to Ordinance to the department in bulk, upon the receipt of which it is divided into the following accounts:

Highway Maintenance, Sewer Maintenance, Refuse Disposal, Street Cleaning, Traffic Regulation, and Engineering Department.

These amounts are purely estimates. We also carry an account for Administration to which no money is allocated, as the total monthly administration costs are charged off to the other accounts, each monthly draft balancing the Administration account. The charges to Administration consist of the semi-monthly payrolls, on which appear the Surveyor, Office Personnel, General Superintendent, Timekeeper and Assistant Timekeeper, also the Highway Commissioners who are paid quarterly, the monthly bills which are charged direct to the administration account for office supplies, etc., and also charges for the use of automobiles by the Surveyor, General Superintendent, and Timekeepers. This total Administration cost is charged off on a percentage basis according to the total monthly payrolls of the so-called street rolls, or payrolls for the employees as shown on the payrolls submitted weekly, in other words, **the total monthly costs** of the Administration account is divided by the total monthly **street or weekly payrolls**, and the percentage arrived at is used to distribute the cost of Administration to the other various accounts according to the total payrolls of these



various accounts as shown in the summary breakdown on each weekly payroll.

"We also carry another account called T. E. & S., which means Transportation, Equipment and Supplies. To this account is charged all bills for supplies, tools, insurance, etc., with the exception of Administration Bills, Engineering Department Bills, and a few other bills such as State Highway Bills, etc., which are charged direct to the other accounts. The supplies, tools and other equipment are sold or rented to the other various accounts as the different classes of work require, and are charged to the accounts which use or hire them, and these charges are credited back to the T. E. & S. account. In arriving at the unit prices to be charged to the various accounts, the actual cost of the supplies is taken, plus a charge for handling, when such supplies have to be unloaded from freight cars, piled in yard, and then loaded into trucks when used, such as Sewer Pipe, Brick, etc., for example. Of course in regard to Sand, Gravel and Stone, these supplies are delivered on the jobs and are charged to the jobs as billed by the suppliers. In arriving at the rental charges for trucks and equipment, it has been the policy to try and charge a fair amount. The rates used for the different sizes of trucks are about the same as we would have to pay for trucks hired from outside firms or individuals, and our charge includes the driver, gasoline, oil, grease, insurance, etc., which the T. E. & S. account pays for in the monthly bill charged to that account. Our rental charges for equipment have been the result of inquiries from many salesmen and agents who have sold equipment to the department, and who also have rented out equipment in other places and have been well informed as to rental charges. You will note that no funds are set aside for this T. E. & S. account for the reason that it is used as a sort of clearing account. The charges on the T. E. & S. payroll include all truck drivers, barn men, garage mechanics, carpenters, blacksmiths, asphalt plant men, storekeeper, and yard men, and these payrolls charges are absorbed in rental charges for trucks and equipment, excepting the men at the asphalt plants, who are charged into the tonnage price of the asphalt mix as it leaves the yard.

"If all charges for supplies and rental were exact, which of course they are not, this account would balance at the end of each year as to the difference between the inventories at the beginning and end of each year."

The present custom and practice is not a new one for the department, for we find comments and criticism about it in the report of audit made

by Everett E. Tarbox & Co. of Boston in 1919, to which we repeatedly refer in this report, and which in our opinion is evidently the basis of existing Laws and Ordinances for the City of Manchester. The intent and purposes of the City Ordinances are clearly indicative of the necessity for distinction between Revenue and Non-revenue Accounts throughout the accounting system and procedure now in effect for the City.

Departmental Accounting, including the Cost Accounting System now in use by the Highway Department, is not in accordance with the General Accounting System found in the City Auditor's office. General Accounting for highway purposes as reflected in the Auditor's office is best described in "Comments and Recommendations" made by the present City Auditor under date of August 17, 1942, in which we find the following:

"Expenditures for the Highway Department are recorded on Form A. D. 3 for Bills Payable supported by Voucher Bills on Form A. D. Form 18 and Forms A. D. 4 and 5 provide for the recording of payrolls. Each of the Forms A. D. 3 and 4 provide for the allocation of charges to appropriations in sub-accounts as follows:

- Administration
- Engineering
- Transportation, Equipment and Supplies
- Highway Maintenance
- Street Cleaning
- Traffic Regulation
- Refuse Disposal
- Sewer Maintenance

The foregoing allocation of charges are reported for Revenue and Non-revenue Appropriations without clear distinction between the sources of revenue from which the charges are to be paid.

"Transfers from one classification to another are effected through the medium of Form A. D. 3, Bills Payable, supported by Voucher Bills, Form A. D. 18 referred to above. Such transfers are sent to this office each month for transfers affecting the allocation of Revenue Appropriation, and the same procedure is followed for transfers affecting Non-revenue Appropriations from Bond Issues to Revenue Appropriations from local taxes."

TRANSFERS: Transfers originating in the Highway Department are executed for the evident purpose of making the required distinction between Revenue and Non-revenue accounts and corresponding Cash Accounts. All such transfers are computed on the basis of the above-mentioned "Cost Accounting Method" as distinguished from the General



Accounting System and Procedure for the City, which is based on actual cost or Cash Disbursements authorized by the issuance of Treasury Warrants in the Auditor's office.

The intermingling of appropriation accounts which causes such transfers is commented upon by Everett E. Tarbox & Co. in their Report of Audit made in 1919, as follows:

"The custom formerly in use of crediting appropriations from loans to the same account in the Auditor's Ledger with appropriations from Revenue created a chaotic condition in the appropriation accounts which rendered it impossible to determine whether all payments were charged to the proper accounts. The lack of accounting system in the City Auditor's office was responsible for the condition of affairs. Section 4, Chapter 7, of the Ordinance of 1911, provided that no overdraft of appropriation be allowed until the council shall have provided the means of paying the same, but this Ordinance seemed to be a dead letter so far as preventing overdrafts. All departments were seemingly allowed to overdraw their accounts when they so desired. The Board of Public Works was no exception to this rule, although it was hard to determine the amount of overdrafts, owing to the merging of Revenue and Non-revenue Appropriations."

The present Financial Ordinance adopted from the suggested form as set forth in the Tarbox Report, clearly intended to correct this chaotic condition by Sec. 8, Ch. 7, of the present City Ordinances, wherein will be found the following:

"No money raised by loan shall be transferred to any appropriation from income from taxes."

Mr. Percy H. Bennett, C.P.A., of Manchester, N. H., in his report of audit for the year 1935 commented on the system of transfers as follows:

"Transfers of certain payrolls and other expenditures of the Highway Department which are to bond issues projects should be certified to the City Auditor by the Highway Surveyor. Distribution between revenue and non-revenue expenditures is effected in the Highway Department and the materials used, insurance charges and sundry payroll charges are at present reported to the City Auditor on unsigned vouchers."

No prescribed forms nor procedure were found to effect transfers, which in our opinion is conclusive evidence that no such transfers should be made. We have reason to believe that the present practice of transfers defeats the very purpose and intent of the City Ordinance. It cer-

tainly does not correct the chaotic condition of accounts existing for so many years.

**VARIOUS ANALYSES:** It becomes obvious from the foregoing observations that several analyses had to be made. Among many, we examined all accounts and supporting vouchers, from which we prepared detailed analyses as follows:

- (a) Resolutions appropriating money for Highway purposes.
- (b) Cash Receipts and Collections of Accounts Receivable credited to Highway Appropriations.
- (c) Transfers from Non-revenue to Revenue Appropriations and others.
- (d) Payrolls charged to Revenue and Non-revenue Appropriations.
- (e) Bills Payable charged to Revenue and Non-revenue Appropriations.
- (f) Other charges and transfers from Revenue to Non-revenue Appropriations.

We further analyzed the "Job Ledger" based upon the Cost Accounting system used in the Highway Department, and because the computing method used for transfers differed from that of the general accounting system we further analyzed all transfers for quantities and unit prices of materials and supplies; payroll charges based upon man hours reported; and the use of equipment on the basis of hours supposedly in use during the year under review, for each unit of equipment owned by the City.

### *Condition of Accounts and Records*

Our examination of accounts and records in the Highway Department disclosed an unbelievable confusion of accounts almost entirely in disagreement between departmental and control records. It is evident that complete agreement between departmental records and the general books in the Auditor's office was considered very lightly. Balances of appropriations carried forward from the preceding year as shown by the departmental records were not in agreement with the Auditor's records. So-called interdepartmental transfers, made solely within the Highway Department and affecting classification of expenditures, are not recorded in the general books of the City to the extent of \$184,804.11 during the fiscal year under review. It was even found that certain payrolls were

entered in the Auditor's records as 1940 activity but appear as 1941 activity in the departmental records.

We submit herewith a Comparative Statement on the status of accounts between departmental and control records which, in summary form, shows little difference easily reconciled. However, a further check of the records revealed surprising facts which we will discuss after presentation of the Comparative Statement on the status of accounts as follows:

**CITY OF MANCHESTER  
COMPARATIVE STATEMENT  
GENERAL LEDGER AND HIGHWAY DEPARTMENT  
LEDGER**

Fiscal Year Ended December 31, 1941

Appropriation Account	Departmental Ledger	General Ledger	G. L. Under Over *
<b>Debits</b>			
Payrolls .....	\$336,371.74	\$331,832.54	\$ 4,539.20
Bills .....	253,693.20	253,721.36	28.16*
Transfer (Within Approp.) ..	184,804.11	.....	184,804.11
Transfer .....	.....	28.80	28.80*
	<hr/>	<hr/>	<hr/>
Total Debits .....	\$774,869.05	\$585,582.70	\$189,286.35
	<hr/>	<hr/>	<hr/>
<b>Credits:</b>			
Appropriations .....	\$362,000.00	\$362,000.00	.....
Cash Receipts .....	2,026.95	2,055.75	\$ 28.80*
Transfer (Within Approp.) ..	184,804.11	.....	184,804.11
Transfer .....	216,715.27	216,674.28	40.99
	<hr/>	<hr/>	<hr/>
Total Credits .....	\$765,546.33	\$580,730.03	\$184,816.30
	<hr/>	<hr/>	<hr/>
Overdraft .....	\$ 9,322.72	\$ 4,852.67	\$ 4,470.05
	<hr/>	<hr/>	<hr/>

Reconciliation:

Payroll of 12/28/40 entered in 1940 by Auditor and entered in 1941 by Highway Department .....

\$ 4,539.20

Less:

Transfer from Bond Issue included in Highway Department Ledger as 1941 and recorded in Auditor's Ledger in 1942 ...

69.15

Net Difference ..... \$ 4,470.05

As hereinbefore stated, a detailed examination of the records revealed surprising facts. For instance, departmental records showed a balance of \$1,610.06 carried forward from the preceding year for New Highways (Bond Issues) against a balance of \$3,912.35 in the Auditor's records. The difference of \$2,302.29 is accounted for by the following:

A transfer of \$2,530.63 appears in the departmental records with the explanation: "transferred from W.P.A. New Sewers to check with Auditor." This transfer does not appear in the Auditor's records.

The payroll of December 28, 1940, for \$228.34 is charged as 1940 activity by the Auditor, and the departmental records show it as 1941 activity.

Another difference between the records showing \$9.56 carried forward from the preceding year for New Sewers (Bond Issues) in the Auditor's office appears as \$9.55 in the Highway Department records. The small difference of one cent represents the following differences:

The payroll of December 28, 1940, for \$360.44 is charged as 1940 activity by the Auditor and charged as 1941 activity by the department.

The Auditor charged the following payrolls to W.P.A. New Sewers—Revenue, and the department charged the same payrolls to W.P.A. New Sewers—Bond Issues.

Payroll dated:	1/4/41	\$ 404.60
	1/11/41	530.19
	1/18/41	464.88
	1/25/41	424.48

Total Payrolls	<u>\$2,184.59</u>
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Departmental records of transfers show a total of \$3,148.36 in excess of transfers recorded in the Auditor's office.

The total of the foregoing differences amounted to \$5,332.95 against a balance of \$5,332.94 carried forward from the preceding year, with no balance carried in the Auditor's office as of December 31, 1940.

Credits were taken by the Highway Department for \$10.70, and the auditor applied the corresponding collections to other accounts. Departmental transfers affecting New Sidewalks (Bond Issues) for \$69.15 are recorded in the Auditor's office as 1942 activities.

Our examination of payrolls for this department and the procedure followed disclosed that payrolls are based upon a "Distribution Record" showing allocation of the charges to the various functional appropriations including Revenue and Non-revenue Appropriations. The distribution record is signed by the timekeeper only. We do not find any record of definite authority placed with the timekeeper, nor do we find definite substantiation of such distribution record. There is apparently no control record wherein the distribution of payrolls is accumulated. We know of no control exercised by authority of record. The result of such practice places the authority and responsibility of the payroll in the hands of the timekeeper without definite control or even internal check by the Auditor's office.

We made a complete examination of supporting vouchers and records submitted to the Auditor's office, and attempted to substantiate them by supporting records in the Highway Department. We were amazed to find little authority and substantiation, if any, in support of the vouchers submitted to the Auditor. There is a definite lack of authority and substantiation in most cases. It appears even customary to type the signature of authority for most of the supporting vouchers and records for highway purposes.

Considerable time and effort were given to this condition of accounts and records to place the responsibility for it, if at all possible. However, it is obvious that such unbelievable conditions make it impossible to determine even a consistent and accepted procedure in force within the department, much less to definitely place the responsibility for such conditions upon anyone in particular. We, therefore, can only report our findings and present the results for further consideration and attention. We believe the results presented herein will speak for themselves and require immediate action for the necessary changes to correct such unbelievable conditions. It is commonly known now that conditions in this department were not conducive to economy and efficiency, and several changes have already been made. We firmly believe that only a complete change of methods and procedure will enable efficient control of the department and its activities. Considerable time will be required to accomplish this, but we are confident the results will be worth the time and effort towards this end.

**THE RESULT OF THIS EXAMINATION:** In presenting the result of our detailed examination of the accounts and records for highway purposes, we submit a series of supporting schedules which we have marked "S" for your guidance and consideration. The series of schedules is designed to present the result of our examination in a comprehensive and concise form, if it is possible to do so on the confused and com-

plicated condition of accounts as we found them. We submit first a Summary in the following schedules:

- S-1 Summary of Revenue Appropriations
- 2 Summary of Non-revenue Appropriations
- 3 Summary of Transfers within Revenue Appropriations
- 4 Summary of Transfers from Non-revenue Appropriations to Revenue Appropriations.

The importance of reporting Transfers necessitated the following supporting Schedules:

Transfers Within Revenue Appropriations (S-3)

- S-31 Administration
- 32 Engineering
- Transportation, Equipment and Supplies
- S-33 Transportation
- 34 Equipment
- 35 Supplies
- 36 Insurance

Transfers from Non-revenue Appropriations (S-4)

- S-41 Administration
- 42 Engineering
- Transportation, Equipment and Supplies
- S-43 Transportation
- 44 Equipment
- 45 Supplies
- 46 Insurance

To determine the effect of computation on the basis used for such transfers, we further analyzed all transfers affecting "Transportation, Equipment and Supplies" and submit our findings in the following schedules:

- S-50 Summary of Transfers for Transportation by Units and Costs Charged.
- 51 Summary of Transfers for Equipment by Units and Costs Charged.
- 52 Summary of Supplies by Quantities and Costs Charged.

The entire series of "S" schedules is submitted herein at the end of our comments for the Highway Department.



INTERPRETATION OF THE RESULTS: The merging of funds and accounts, together with the lack of uniformity in accounting between the Highway Department and the Auditor's Office, make it very difficult to clarify the existing confusion in accounting for highway purposes. The total amount available for expenditure originates from sources such as:

- (a) Revenue Appropriation made in bulk for the department and so recorded in the Auditor's office.
- (b) Cash Receipts and Collection of Accounts Receivable applicable to the department and allowed by the Auditor's office;
- (c) Transfers. However, such transfers are recorded in the Auditor's office only when a corresponding transfer of Cash is involved. No transfers within the Revenue Appropriation are recorded in the Auditor's office.

It must be noted at this time that sources of revenue for Revenue and non-revenue accounts are similar and originate from Resolutions of the Board of Mayor and Aldermen so far as appropriations are concerned, only. Cash Receipts and Collection of Accounts Receivable apply to both Revenue and Non-revenue Accounts. It must also be noted at this time that only one Cash fund is maintained for the City in the Treasurer's office.

The charges to Appropriations from Revenue and non-revenue sources are submitted to the Auditor for approval through Payrolls and Bills on prescribed forms, including classification of expenditures. Transfers are then requested, using the Highway Department's Cost Accounting Method as a basis of computation instead of actual cost or Cash Disbursement basis. This practice changes in effect the reported classification to the point of complete revision, and destroys all possible control of accounts and expenditures.

Transfers reviewed and examined during our audit showed the following activity:

Transfers within Revenue Appropriations . . . .	\$184,775.95
Transfers from Non-revenue Appropriations to	
Revenue Appropriations . . . . .	213,489.39
	<hr/>
Total Transfers . . . . .	\$398,265.34
	<hr/>

The effect of intermingling accounts, therefore, increased the recorded activity within Revenue and Non-revenue Appropriations by \$398,265.34 without affecting the combined balances, and obviously causes the larger

part of the existing confusion therein. If these two groups of accounts were separated, the necessity for transfers would be eliminated and the corresponding confusion referred to would disappear. It would appear so far that such confusion is merely a matter of accounting procedure and has no serious results detrimental in any way. This is not the case, however. The result is that funds appropriated from the proceeds of Bond Issues for the specific purposes of new construction and permanent improvements were expended for maintenance purposes instead.

The practice does not conform with section 8, Chapter 7, of the present City Ordinances, nor does it conform with the "Municipal Bond Statute" referred to in Chapter 59 of the Public Laws wherein the purpose of issue is covered by Section 6 and the inclusion of current maintenance expenses is prohibited by Section 5. The records indicate that \$213,489.39 was transferred from Non-revenue Appropriations (Bond Issues) to Revenue Appropriations raised by taxation. The necessity of a detailed analysis of such transfers is obvious to determine, if possible, the exact amount of Bond Money used for maintenance purposes. Again, however, the merging of accounts and funds makes it impossible to accurately determine such amount, particularly with the method of computation being purely an arbitrary one.

A study of Schedules S-50, 51 and 52 will support our opinion that money has been so diverted by the use of transfers from Bond Issues to Revenue Appropriation for highway purposes. Money transferred from Bond Issues as stated above is included in the following items:

Administration .....	\$ 4,469.93
Engineering .....	19,961.57
Transportation .....	16,987.04
Equipment .....	45,981.87
Insurance .....	3,884.09

Total Amount, exclusive of materials and supplies ....	<u><u>\$91,284.50</u></u>
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We noted during the course of our examination that all such items were not allowed by the present City Auditor during the year ended December 31, 1942, as a result of an agreement reached in August on the subject of transfers from Bond Issues under existing conditions.

At a conference held on August 17, 1942, Mr. Noe Allard, City Auditor, presented comments and recommendations relative to Transfers from Bond Issues to Revenue Appropriations, in which is found the following:



"We respectfully request that such transfers do not include any arbitrary charges on the basis of selling or renting equipment, tools, and supplies to the various accounts. We believe this method defeats the intent and purposes for which Municipal Bonds were issued. We further believe that for practical purposes and better results for the taxpayer, charges for Administration and Engineering should be borne by the Revenue Appropriation from Local Taxes instead of attempted allocation of proper proportions to Bond Issues."

It may be interesting to note at this time that an analysis of highway activities in Revenue Cash Disbursed for the fiscal year 1941 discloses the following summary:

	Revenue Cash Original Disbursed	Transfers Within Appropriation To From		Adjusted Cash Disbursed
Administration .	\$ 20,262.53	\$ 3,663.36	\$ 19,444.28	\$ 4,481.61
Engineering ....	21,756.02	5,663.38	334.39	27,085.01
T. E. & S. ....	347,009.40	5,903.52	164,997.28	187,915.64
Totals .....	<u>\$389,027.95</u>	<u>\$15,230.26</u>	<u>\$184,775.95</u>	<u>\$219,482.26</u>

Transfers from Bond Issues and credited to the above accounts are reflected as follows:

	Adjusted Cash Disbursed As Above	Transfers from Bond Issues	Balances Overdraft *
Administration .....	\$ 4,481.61	\$ 4,469.93	\$ 11.68
Engineering .....	27,085.01	19,961.57	7,123.44
T. E. & S. ....	187,915.64	189,057.89	1,142.25*
Totals .....	<u>\$219,482.26</u>	<u>\$213,489.39</u>	<u>\$5,992.87</u>

Schedules S-50 and S-51 detailed the combined charges for Transportation and Equipment with a combined total of \$172,977.10 of which only \$97,067.66 represents Payrolls charged to T. E. & S. account, leaving \$75,909.44 for possible maintenance charges such as parts for repair, complete repair jobs charged to this account, etc., a surprising margin in our opinion. The Schedules also disclose an unusual amount of hours charged

when one considers that 8 hours for 300 days per year would only total 2400 hours in one full year. It is also interesting to note the returns from Transportation and Equipment based upon the valuation placed on such equipment in the Inventory submitted each year. A close study of these detailed schedules will reveal the fallacy of existing charges as recorded therein.

Schedule S-52 details the transfers of materials and supplies, and is no less interesting than the previously mentioned schedules for transportation and equipment. When considering this item, it is worthy of note that reported inventories at the end of each year by the Highway Department disclosed the following:

As of:

December 31, 1941 . . . .	\$178,864.99
December 31, 1940 . . . .	121,151.00
	<hr/>
Increase in Inventories . . .	<u>\$ 58,713.99</u>

It must also be noted that no consideration is given herein to the admittedly excessive prices paid for steel purchased, for the records were taken on the basis of actual Cash Disbursed and charged to appropriations. The account called "T. E. & S." through which all of the above charges are supposedly cleared, shows herein an overdraft of \$1,142.25 over the actual Cash Disbursements of \$347,009.40 charged to the account for the year. This should indicate a decrease of Inventory and not an increase of at least \$60,000.00 in steel on hand as reported by the Department. In effect, transfers have absorbed all disbursements including any possible increase in Inventories, and cannot under the circumstances have been based upon materials and supplies actually used during the year.

It would appear from the records that the upkeep of the Engineering Department is dependent upon Bond Issues for its existence. From the actual cash disbursements of \$21,756.02 reported, \$19,961.57 was recovered from Bond Issues, and according to the Job Ledger summary only \$334.39 was allocated to maintenance.

We are inclined to believe that the practice of charging all Administration and Engineering costs to Revenue Appropriations would be preferable for practical purposes and more in line with a well-planned "pay-as-you-go" policy.

#### OTHER DEPARTMENTS:

We examined the accounts and records of the School Department, Fire Department, City Library, Cemeteries, Police Department, and others,

and reviewed the methods of accounting in use.

All cash receipts were accounted for as shown by the City Treasurer's records. However, in order that we ascertain the cash on hand at December 31, 1941, it was necessary to make adjustments which we show in Schedule A-18 supporting Exhibit A-1.

While we found the records in relatively good order in the above departments, the same criticism applies insofar as the departmental records being in agreement with the control records in the City Auditor's office.

## GENERAL COMMENTS

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### *Departmental Inventories:*

We have examined the reports of inventories on hand filed with the City Auditor for the year ended December 31, 1941.

In the monthly report of the City Auditor these inventories have been termed "Non-revenue Accounts, Personal Property." These inventories consist of all properties not classed as land and buildings.

We note that the departmental inventories increased in 1941, as follows:

December 31, 1941 . . . .	\$1,447,054.06
December 31, 1940 . . . .	1,347,873.70
	<hr/>
Net Increase . . . . .	\$ 99,180.36
	<hr/> <hr/>

This increase was due largely to additions in the Fire Department, Highway Department, School Department and the Water Department.

In the Highway Department, which shows the greatest increase, the steel purchases in 1941 are responsible for the greatest part of the additions.

We did not attempt any physical check of inventories, our examination being confined to a review of the departmental reports filed with the City Auditor.

### *Steel Inventories:*

During the course of our examination the Finance Commission of the City of Manchester conducted an investigation of the Steel purchases made by the City, and their report has already been published, which we reviewed.

While we have made no attempt to verify physical quantities as set forth in inventory reports on file, our examination of this item reveals the following:

- (1) From records in the City's files we noted that all bills for steel purchases were duly allowed and approved by the Finance Commission in office in 1941.

- (2) Purchases of steel in 1941 as shown by the invoices were \$43,773.45.
- (3) Prices paid by the City for steel as shown by the invoices were as follows:
- |                                 |         |
|---------------------------------|---------|
| (a) Soft Steel .....            | 26c-29c |
| (b) Drill Steel .....           | 39c     |
| (c) Fluted Steel .....          | 48c     |
| (d) Die Steel .....             | 59c     |
| (e) Log Chain, Grab Hooks ..... | 52c     |
- (4) Physical inventory of steel was not made at December 31, 1940, the amount or valuation being reported to the City Auditor in the sum of \$3,000.00. On December 31, 1941, the Highway Department reported as follows:
- Steel Shed:

Hard Steel .....	\$34,363.32
Soft Steel .....	21,113.40
Other Steel .....	5,204.46
	<hr/>
	\$60,681.18
	<hr/>

Blacksmith Shop:

Chisels, Drills, Points,	
Cold Shuts, etc. ....	\$ 491.80
	<hr/>

It is not a part of our technical duties as auditors to determine the value of steel. It appears evident that prices paid as reported herein are in excess of current market prices for similar listed commodities.

We, consequently, are reporting herein the facts as disclosed by the accounts and records.

*Trust Funds—Charles H. Bartlett Legacy:*

The City of Manchester, under the will of the late Charles H. Bartlett dated June 21, 1899, acquired in trust a one-fourth part interest in the property known as the Tewksbury Block, located on the west side of Elm Street in Manchester.

Under the terms of the will the City was to accumulate the rental income of the property until such time as the said income accumulation plus the value of the one-fourth part interest became large enough to carry out the provisions of the will:

"To sell and dispose of the same and out of the proceeds to erect on Stark Park an equestrian statue of General John Stark. Should its value at that time (the decease of Carrie B. Anderson) be insufficient for that purpose, I direct that it be kept until the rental income shall cover such deficiency."

The rental income cash fund on December 31, 1941, was \$24,147.20 on deposit in the Manchester Savings Bank, Book No. 153316.

The City receives a rental income paid monthly in accordance with a statement of rentals received and expenditures made by the agent for the property.

We examined the reports filed with the City Treasurer by the agent for the period December 1, 1940, to July 31, 1942, inclusive.

We were unable to verify all the expense items shown on the statements given to the Treasurer, nor do we agree with the agent's statements as to rents received. We obtained signed statements from tenants relative to rents paid to the agent.

As there were no books of account other than a bank account under the title, "Tewksbury Block, Agent," and the reports to the City Treasurer herein mentioned, we endeavored to determine from the agent's bank account and information furnished by creditors the income from rents and the expenses paid for the account of the Tewksbury Block.

The agent's bank account, although entitled "Tewksbury Block," contained many items of a personal nature, and so far as we could determine these items had no connection with the affairs of the Tewksbury Block. However, from this account and information obtained from tenants and creditors, we have prepared a statement of rent income and expenses (Exhibit A-4; Schedule A-45) the result of which indicates that at July 31, 1942, there is a balance of income not accounted for by the agent of approximately \$1,800.00, in which the City is interested to the extent of its one-fourth part share under the will of the late Charles H. Bartlett.

The amount of \$1,804.81 as indicated in Exhibit A-4; Schedule A-45 should be accounted for by those responsible. Obviously, activity has been recorded since July 31, 1942, and should be examined further.

Corrective methods should be adopted as soon as possible, and in our opinion a fiscal agent should be appointed to take care, properly, of the owners' interest in the property. The fiscal agent should adopt the necessary accounting methods for recording, such as a cash book, a separate bank account, supporting vouchers and records. This will enable him

accurately to account for the activities of the Tewksbury Block and so report it on a monthly basis to the City.

There is also the question whether or not the fund is now large enough to carry out the provisions of the will.

#### *Insurance on Property in Possession of the City:*

We examined insurance policies on Buildings and their Contents, and other policies covering other property, etc., such as Automobile Liability, Fire and Theft, Workmen's Compensation, and Public Liability.

In 1941 the City had a large number of policies (about 80) on various properties. However, in 1942 the insurance was consolidated into one policy, so that beginning November 14, 1942, Buildings and Contents were insured for \$2,358,425.00 on a three-year basis, the premium being \$23,-890.85 and the average rate \$1.013.

The change mentioned above will cut down the amount of work in the City Auditor's office to some extent.

#### *Officials' Bonds:*

We have examined Fidelity bonds and other bonds covering the officials and employees of the City, such as the Treasurer, Tax Collector, City Clerk, City Auditor, Deputy Tax Collectors, Commissioner of Charities, Cashiers, and other employees.

As the City Treasurer is the most important official insofar as the handling of cash and securities is concerned, we bring up the question as to whether or not the regular Fidelity Bond protects the City, particularly in regard to Trust Funds. It must be pointed out that Trust Funds in the custody of the City Treasurer on December 31, 1941, amounted to \$833,686.93, and the total cash on hand and in banks on the same date was (General Fund and Bond Fund) \$416,109.63, or a grand total of \$1,249,796.56. The Treasurer is bonded for \$80,000.00.

We call attention, also, to Library Funds in the custody of the Library Trustees. We do not find any Fidelity Bond covering Trustees.

By referring to Exhibit A-1, Exhibit A-2, Exhibit A-4, Schedule A-44, these figures may be checked, and it is recommended that the Fidelity Bonds be studied to see if the City is properly protected.

As trust funds become greater in total, it is apparent that the detail work involved will become burdensome on the personnel of the Treasurer's office. It is our opinion that something should be done about this, as there is no monthly report in the Auditor's office on trust funds.



*Bond Interest Accrued at December 31, 1941:*

While it is not customary in municipal accounting procedure to include Bond Interest accrued at December 31, 1941, in the Balance Sheet, we wish to call attention to the fact that accrued interest on bonds at December 31, 1941, amounted to approximately \$33,250.00, and it is definitely a liability at that date (for Balance Sheet purposes).

According to Exhibit C-1 (a) the unexpended balance of "Interest on General Loans" is \$1500.00.

This brings up the question of Reserves, which we treat under this title.

*Reserves:*

Reference to Exhibit A-1; Schedule A-16 (1) entitled "Revenue of 1941 and Prior Years," indicates from a study of this account that over a long period of years a Surplus of \$299,260.30 has accrued.

It would seem advisable, now, to segregate this account for certain reasons. You will note by referring to Exhibit A-1 that there is no reserve set up in the Balance Sheet for **Accounts Receivable—Taxes (1936 to 1941), Tax Deeds, and Department Accounts Receivable.**

A study of the above accounts reveals that there will be a large amount of the total charged off eventually and, in our opinion, an adequate reserve should be set up and charged to "Revenues of Prior Years." In other words, some adequate sums should be determined and corresponding accounts set up, such as:

- (1) Overlays
- (2) Reserve for Department Accounts Receivable
- (3) Reserve for Tax Titles and Deeds

The "Revenue of Prior Years" account would then appear to be nearer a true Surplus figure. A study of this account for the year 1941 also indicates that a number of items of a current nature have been carried (in both debits and credits) to it. An examination of Exhibit A-1; Schedule A-16 (2) will explain why we think the account should be segregated in the future.

*Accounts Payable, December 31, 1941:*

An examination of Exhibit A-1; Schedule A-15, Current Debt, shows



Accounts Payable \$63,969.56, detailed by departments in Exhibit A-1; Schedule A-15 (2).

The 1940 published statement does not show any current debt of this nature on the Balance Sheet, yet an examination of 1941 reveals that \$73,745.31 was definitely a 1940 liability.

In 1941 the City Auditor's books at December 31, 1941, did not show Accounts Payable in the sum of \$63,969.56. We have, therefore, included this item in our Balance Sheet.

In order that we show the results of these adjustments, we have set up adjusting Journal Entries which we show in Schedule A-18.

If one considers the importance of these items and the effect upon the unexpended balances of appropriations or the overdrafts—as the case may be—we do not see how any department, outside of the smaller ones, knew much about its appropriation position.

The City Ordinances decidedly prohibit this, and our conclusion is that the City Auditor's records did not exhibit the financial position of the City on December 31, 1941, and neither did the departments know their own position.

We understand that at December 31, 1942, an effort was made by the City Auditor to correct this.

### *Anticipated Revenue:*

During the year 1941 the estimate of anticipated revenue was \$400,000.00. This figure has been used for a number of years, apparently without regard to the actual returns from this source.

For example, the receipts from estimated revenue in 1941 were \$336,079.88, or a deficiency of \$63,920.12. We noted, however, that in 1942 the estimate for anticipated revenue was reduced to \$350,000.00.

It is quite evident that for the next few years revenue from this source will be considerably less, and undoubtedly the estimate should be reduced again.

We refer herein to the following statements:

- (1) Budgetary Appropriation and Taxes Assessed:  
Fiscal Year Ended December 31, 1941:  
(Exhibit C-1; Schedule C-10).

## (2) Summary of Tax Collections:

Fiscal Year Ended December 31, 1941:

(Exhibit B-1; Schedule B-10).

It should be noted that in the comparative statement of Budgetary Appropriations and Expenditures (Exhibit C-1—A), Reserve for Abate-ments and Reserve for Tax Discounts are \$24,686.84 and \$25,224.60, respectively. This indicates that the calculation for overlay should be more carefully made.

## CONCLUSIONS

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During the course of our audit we have endeavored to determine the financial condition of the City of Manchester on December 31, 1941. While considerable time has been given to a fairly exhaustive study of certain books and accounts, we feel that the time has been well spent.

In conclusion, therefore, we summarize some of the important points of the audit that should be given consideration by the City.

- (1) We suggest the segregation of the cash account, that is, a separate bank account for the general fund, and one for the bond fund. These two accounts should not be intermingled.
- (2) We suggest that a new payroll check be substituted for the one now in use, and that the term "or Bearer" be taken off the check.
- (3) We suggest that Trust Funds be given attention by the City, as this is becoming burdensome, and the account is now large enough to be regarded almost as a department by itself.
- (4) We suggest that the City Auditor's work be given some study. As we see it, the auditor now acts in a dual capacity — that of "bookkeeper for the City" and "auditor." It is not economy for the city to ask the auditor to be a bookkeeper. In our opinion, his work is very important and his time and effort should be given to auditing if the City desires an adequate internal check. It is possible to mechanize this department at a reasonably small cost.
- (5) We suggest that all departments cooperate with the City Auditor's office. It is very important that all information be sent to this department on time, if the City is to know its financial position at the end of any particular month.
- (6) We suggest that the City give some attention to the setting up of adequate Reserves for Taxes Receivable, Accounts Receivable, etc.
- (7) We suggest better accounting procedure in the handling of Tax Titles and Tax-deeded Property. This account is con-

fused and should be further examined.

- (8) We suggest, inasmuch as a purchasing department has been established, that proper accounting for materials used be set up, otherwise the City will not be able to properly cost its operations.
- (9) We suggest that attention be given to the subject of tax discounts. It should be noted that in 1941 the sum of \$25,224.60 was allowed for this item.

A study of the average cash balances carried in banks indicated to us that it might be more economical to borrow for short periods of time, rather than to allow large balances on deposit to remain idle for long periods of time.

- (10) We suggest that requirements of Sections 16-18 and 19, Chapter 7 of the City Ordinances relative to abatements be followed.
- (11) We suggest that the highway department be given considerable study. This department needs a cost system that will adequately take care of the City's needs. There should be proper accounting for the control of:

- (a) Materials Used
- (b) Labor
- (c) Equipment Charges
- (d) Other Actual Charges.

Rental charges should be discontinued and used only in case the City does work for others. All costs should be based upon actual charges, properly authorized by the surveyor who is the responsible head of the department.

- (12) We suggest that bills in the Charities Department be presented on time.
- (13) Pensions paid should be set up as a separate account.
- (14) Anticipated Revenue estimates should be carefully checked, and in our opinion reduced for the next few years.
- (15) All liabilities incurred at the end of any year should be reported in that year.

In conclusion, we wish to express our appreciation of the many courtesies and the cooperation extended to us by all city officials and their staffs during the audit.

Respectfully submitted

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

*EXHIBIT "A-1"*

## CITY OF MANCHESTER

## BALANCE SHEET AS OF DECEMBER 31, 1941

*REVENUE ACCOUNTS*

## ASSETS:

Schedule  
No.

A-10	Cash on Hand and in Banks .....		\$354,234.11
	(Custody of City Treasurer)		
	Cash in Hands of City Officials:		
	Water Department .....	\$ 10,960.42	
	City Clerk's Cash Fund .....	100.00	
	Tax Collector's Cash Fund .....	200.00	
	School Department .....	53.83	
	Municipal Court .....	795.21	
	City Library .....	217.80	
	Board of Plumbing Examiners .....	58.50	
	Charities Department .....	41.00	
	Cemeteries .....	596.00	
	Federal Music Project .....	10.00	
	City Scales .....	11.40	
			13,044.16
A-11	Accounts Receivable:		
	Uncollected Taxes		
	1936 .....	\$ 5,062.00	
	1937 .....	6,074.00	
	1938 .....	6,886.00	
	1939 .....	8,550.00	
	1940 .....	11,924.32	
	1941 .....	263,173.22	
			301,669.54
A-12	Tax Titles .....	9,961.20	
	Tax Deeds .....	23,998.74	
			33,959.94
A-13	Department Accounts Receivable:		
	Uncollected Bills:		
	Fire Department .....	\$ 159.64	
	Health Department .....	582.84	
	Highway Department .....	7,299.64	
	School Department .....	33.49	
	Pine Grove Cemetery .....	155.50	
	Valley Cemetery .....	24.00	
	Piscataquog Cemetery .....	11.00	
	Board of Recreation and Aviation .....	424.13	
			8,690.24
A-14	Water Department Receivables .....		50,640.91
	Orange Food Stamp Fund (Fixed Investment) ....		6,000.00
	GRAND TOTALS .....		<u>\$768,238.90</u>

*EXHIBIT "A-1" (Continued)*

## CITY OF MANCHESTER

## BALANCE SHEET AS OF DECEMBER 31, 1941

*REVENUE ACCOUNTS*

## LIABILITIES:

Schedule

No.

## A-15 Current Debt:

Temporary Revenue Loans .....	\$300,000.00
Accounts Payable .....	63,969.56
Due Others .....	655.00

---

\$364,624.56

C-1 Revenue Appropriations (Exhibit C-1) ..... 47,023.52

## A-14 Water Revenue

(Reserve for Appropriation when collected) ..... 50,640.91

A-16 Revenue of 1941 and Prior Years ..... 299,260.30

A-17 Revenue of 1942 ..... 217.00

Prepayments (Collected in Advance of Warrant)

Taxes of 1942 ..... 500.00

## Various Funds:

Tailings .....	\$ 4,953.39
West High Athletic Fund .....	410.06
Central High Athletic Fund .....	609.16

---

5,972.61GRAND TOTALS ..... \$768,238.90

*EXHIBIT A-1 SCHEDULE 10 (1)*

## CITY OF MANCHESTER

## CASH ON HAND AND IN BANKS, DECEMBER 31, 1941

*REVENUE CASH*

Balance per Ledger, December 31, 1941 .....	\$420,111.60
Less:	
Non-Revenue Cash .....	61,875.52
	<hr/>
Balance—Revenue Cash .....	\$358,236.08
Less:	
Advanced Payments:	
Hillsborough County Food Stamps .....	\$1,319.00
Collector of Internal Revenue	
Central High Athletic Fund .....	351.17
Hillsborough Athletic Association .....	10.00
Arrow System .....	9.00
Fire Dept.—J. A. McCarthy Co. ....	2,312.80
	<hr/>
	4,001.97
	<hr/>
Revenue Cash, December 31, 1941 (Exhibit A-1) .....	<u><u>\$354,234.11</u></u>



*EXHIBIT A-1 SCHEDULE 10 (2)*

## CITY OF MANCHESTER

## PROOF OF CASH BALANCES—DECEMBER 31, 1941

## CITY TREASURER

## Revenue and Non-Revenue Cash

Bank Balance—per Statements July 31, 1942:	
Merchants National Bank—Regular Account	\$613,326.75
Merchants National Bank—Payroll Account	29,150.18
Merchants National Bank—Collection Acc't	1,867.29
	<hr/>
Deposit of July 31, 1942, Credited Aug. 1, 1942 .....	\$ 644,344.22
	7,251.58
	<hr/>
	651,595.80
Less: Outstanding Checks: July 31, 1942	
Merchants National Bank—Regular Acc't	7,762.49
Merchants National Bank—Advanced	
Payment Account .....	7,837.70
Merchants National Bank, Payroll Acc't	29,150.18
	<hr/>
	44,750.37
	<hr/>
Check Book Balances, July 31, 1942 .....	606,845.43
Amoskeag National Bank	
Cash on Deposit, July 31, 1942 .....	250,000.00
Manchester National Bank	
Cash on Deposit, July 31, 1942 .....	250,000.00
	<hr/>
	500,000.00
Treasurer's Cash Fund, July 31, 1942 .....	2,196.02
	<hr/>
Cash Balance, July 31, 1942 (Treasurer's Record) .....	1,109,041.45
Advance Payments—July 8, 1942, to July 31, 1942	
on Temporary Loans, Notes, Interest and	
Accounts Payable Treated as Cash Items .....	534,552.08
	<hr/>
	1,643,593.53
Less: Advanced Deposits:	
City Clerk .....	917.70
Board of Recreation .....	157.40
	<hr/>
	1,075.10
	<hr/>
Cash Balance July 31, 1942 (Auditor's Record) .....	1,642,518.43
Reconciliation with December 31, 1941	
Add: Cash Disbursements from Jan. 1, 1942	
to July 31, 1942 inclusive .....	2,248,518.72
	<hr/>
	3,891,037.15
Deduct: Cash Receipts from Jan. 1, 1942	
to July 31, 1942 inclusive .....	3,470,925.55
	<hr/>
Reconciled Balances—December 31, 1941 .....	<u>\$ 420,111.60</u>

*EXHIBIT A-1 SCHEDULE 10 (3)*

## CITY OF MANCHESTER

## ADVANCED PAYMENTS—JULY 31, 1942

From July 8, 1942, to July 31, 1942

Hillsborough County Food Stamp Office .....	\$	568.00
Merchants National Bank .....		500,000.00
Hillsborough County Food Stamp Office .....		184.00
Public Service Commission .....		9.00
Trustees of Cemetery Trust Funds .....		150.00
Hillsborough County Food Stamp Office .....		442.00
Collector of Internal Revenue .....		25.76
A. L. Prince, P. M. ....		11.32
Hillsborough County Food Stamp Office .....		317.00
A. L. Prince, P. M. ....		5.00
First National Bank of Boston .....		20,000.00
First National Bank of Boston .....		4,075.00
Amoskeag Trust Company .....		8,000.00
Amoskeag Trust Company .....		560.00
Manchester Trust Company .....		100.00
Trustees of Cemetery Funds .....		100.00
Secretary of State .....		5.00
		<hr/>
Total Advanced Payments .....		<u><u>\$534,552.08</u></u>

*EXHIBIT A-1 SCHEDULE 10 (4)*CITY OF MANCHESTER  
CASH BALANCE—JULY 31, 1942

## Revenue and Non-Revenue Cash

## Cash in Banks:

Merchants National Bank—Regular Account		
Balance as per Bank Statement .....	\$613,326.75	
Add: Deposit July 31, 1942—		
Credited Aug. 1, 1942 .....	7,251.58	
	<hr/>	
	620,578.33	
Less:		
Checks Outstanding .....	15,600.19	
	<hr/>	
		\$ 604,978.14
Merchants National Bank—Collection Account		
Balance per Bank Statement .....		1,867.29
Merchants National Bank—Payroll Account		
Balance per Bank Statement .....	29,150.18	
Less:		
Checks Outstanding .....	29,150.18	
	<hr/>	
		000 000 00
Amoskeag National Bank		
Cash on Deposit .....		250,000.00
Manchester National Bank		
Cash on Deposit .....		250,000.00
Cash in Treasurer's Office on Hand .....		2,196.02
		<hr/>
		1,109,041.45

## Cash Items: (Schedule A-10 (4))

Advanced Payments—July 8, 1942 to		
July 31, 1942, representing Payments on		
Loans, Interest and Accounts Payable,		
and treated as cash items .....		
	534,552.08	
Less: Advanced Deposits from		
City Clerk .....	\$917.70	
Board of Recreation .....	157.40	
	<hr/>	
	1,075.10	
		<hr/>
		533,476.98
Cash Verified—July 31, 1942 .....		<hr/>
		\$1,642,518.43
		<hr/>

*EXHIBIT A-1 SCHEDULE A-15 (1)*  
CITY OF MANCHESTER  
STATEMENT OF TEMPORARY LOANS  
For the Year Ended December 31, 1941

Date Issued	Sold To	Date Due	Discount	Interest Rate %	Amount
Mar. 7, 1941	Jackson & Curtis, Boston, Mass.	December 12, 1941	\$1,111.19	.29 + 4.50	\$ 500,000.00
June 19, 1941	First National Bank of Boston, Boston, Mass.				
Dec. 24, 1941	E. A. Straw, Inc., Manchester, N.H.	December 19, 1941	619.31	.245	500,000.00
		July 9, 1942	674.38	.415	300,000.00
		Total	<u>\$2,404.88</u>		<u>\$1,300,000.00</u>

SUMMARY

Balance Outstanding December 31, 1940	\$ 500,000.00
Total Loans Issued During the Year	1,300,000.00
Total	<u>1,800,000.00</u>
Deduct:—Loans Paid During the Year	1,500,000.00
Balance Outstanding December 31, 1941	<u>\$ 300,000.00</u>

*EXHIBIT A-1 SCHEDULE A-15 (2)*

## CITY OF MANCHESTER

SCHEDULE OF LIABILITIES INCURRED IN PREVIOUS  
YEARS PAID FOR AND CHARGED TO APPROPRIATIONS  
IN SUBSEQUENT YEARS

## ACCOUNTS PAYABLE

Departmental Appropriation To Be Adjusted	1940	1941	Increase Decrease *
Auditor .....	\$ 5.92	\$ 5.57	\$ .35*
Treasurer .....	7.93	8.48	.55
Tax Collector .....	123.39	35.89	87.50*
City Clerk .....	24.10	21.03	3.07*
Lands and Buildings .....	178.41	371.38	192.97
Building Department .....	2,646.65	3,851.22	1,204.57
Police Department .....	86.92	173.12	86.20
Municipal Court .....	149.23	55.25	93.98*
Fire Department .....	1,768.17	3,152.47	1,384.30
Sealer of Weights and Measures .....	62.41	87.45	25.04
Health Department .....	929.74	1,547.68	617.94
Highway Department .....	30,436.18	14,083.74	16,352.44*
Charities .....	20,512.44	21,341.01	828.57
Schools .....	1,298.28	1,037.28	261.00*
City Library .....	485.44	745.39	259.95
Parks and Playgrounds .....	410.21	427.20	16.99
Recreation and Aviation .....	43.43	269.43	226.00
Water Department .....	4,934.57	10,504.82	5,570.25
Board of Mayor and Aldermen ..	47.95	51.09	3.14
Board of Registrars .....	5.02	25.49	20.47
City Solicitor .....	52.49		52.49*
Assessors .....	13.37		13.37*
Cemetery Department .....	172.15	524.38	352.23
Public Scales .....	9.16	9.75	.59
Incidentals .....	1,037.75	1,367.71	329.96
Printing Stationery .....	19.60	19.60	
N. Y. A. ....	88.00	51.29	36.71*
W. P. A. — Music Project .....	89.37	112.25	22.88
Care of City Clocks .....	56.25	56.25	
Elections .....	7.20	2.91	4.29*
Street Lighting .....	7,978.58	8,032.40	53.82
Publicity .....	65.00		65.00*
	<u>\$73,745.31</u>	<u>\$67,971.53</u>	<u>\$ 5,773.78*</u>
Less:			
Advanced Payments by City Treasurer shown in Exhibit A-1 Schedule A-10 (1)		4,001.97	4,001.97
Totals .....	<u>\$73,745.31</u>	<u>\$63,969.56</u>	<u>\$ 9,775.75*</u>

*EXHIBIT A-1 SCHEDULE A-15 (3)*

CITY OF MANCHESTER  
CURRENT DEBTS — DUE OTHERS  
December 31, 1941

## Current Debt — Due Others:

State of New Hampshire Commissioner of Motor  
Vehicles ..... \$280.00

## Payrolls:

Mayor ..... \$ 62.50  
Health Department ..... 150.00  
Highway Department ..... 162.50

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375.00

Total Due Others ..... \$655.00

*EXHIBIT A-1 SCHEDULE A-16 (1)*CITY OF MANCHESTER  
REVENUE OF 1941 AND PRIOR YEARS

## Fiscal Year Ended December 31, 1941

Balance of Account December 31, 1940 .....	\$357,219.36
Less:	
Liabilities incurred in 1940 and paid for in 1941 (Schedule A-15 (2)) .....	73,745.31
Balance, adjusted, December 31, 1940 .....	283,474.05
Charges to Account, 1941 (Schedule A-16 (2))	
Journal .....	\$13,643.62
Cash Disbursements .....	2,818.00
	<u>16,461.62</u>
Less:	
Credits to Account, 1941 (Schedule A-16 (2))	
Journal .....	\$ 2,567.98
Cash Income .....	13,813.81
	<u>16,381.79</u>
Charges less credits .....	79.83
	<u>283,394.22</u>
Credit:	
By balance of Revenue in 1941 from Exhibit A-1 (Schedule A-16 (3)) .....	15,866.08
Balance of Account December 31, 1941 .....	<u><u>\$299,260.30</u></u>



*EXHIBIT A-1 SCHEDULE A-16 (2)*

## CITY OF MANCHESTER

## SUMMARY OF ACCOUNT

From January 1, 1941 to December 31, 1941

*Revenue of 1940 and Prior Years (1941)*

## Credits — Journal

## By Addition Tax Warrants:

Property Taxes	1934	\$ 14.40	
Property Taxes	1935	19.84	
Property Taxes	1936	78.58	
Property Taxes	1937	95.45	
Property Taxes	1938	137.85	
Property Taxes	1939	425.48	
Property Taxes	1940	740.56	
		<hr/>	\$1,512.16
Poll Taxes	1936	10.00	
Poll Taxes	1937	4.00	
Poll Taxes	1938	24.00	
Poll Taxes	1939	28.00	
Poll Taxes	1940	932.00	
		<hr/>	998.00

Total Taxes .....	\$2,510.16
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## By Transfer from Bond Issue:

Water Dept. — For Supplies to Highway Dept. July to Oct. 1939 .....	45.88
--	-------

By Accounts Receivable Adjustment for Court Writ Bill No. 1641 — 1929 .....	5.10
--	------

By Account Receivable Adjustment for Tuition Bill No. 1442 issued in error Nov. 25, 1940 .....	6.84
--	------

Total Credits — Journal .....	\$2,567.98
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*EXHIBIT A-1 SCHEDULE A-16 (2) (Continued)*CITY OF MANCHESTER  
SUMMARY OF ACCOUNT

From January 1, 1941 to December 31, 1941

*Revenue of 1940 and Prior Years (1941)*

## Credits — Cash Income:

By Sale of Manchester Driving Park ..... \$12,000.00  
Property to Sisters of Mercy

## By Charities Refunds:

State of N. H. — Old Age Assistance  
prior to 1941 ..... \$779.88State of N. H. — Old Age As-  
sistance granted in 1940 .. 96.18Reimbursement for 1939  
Hospital bills ..... 69.00State of N. H. — Old Age As-  
sistance granted prior to  
1941 ..... 90.90

1,035.96

## By Cemetery Accounts Receivable:

For cement containers in Jan. 1941  
ordinarily credited to Revenue

Appropriation ..... 464.00

Cemetery Recordings, etc. .... 13.00

477.00

## By Refunds:

Mayor's Office, Check No. 244413  
(1939) ..... .75Highways—costs of writs  
No. 1416-1928, No. 1114-1927 10.20School Refund—Burrongs  
Adding Machine Co. .... 4.50Cohas Project—Refund from  
Standard Dept. Store ..... 3.70

U. S. Federal Works Refund . 3.33

Fire Damage Refund on  
Policy No. 204446 ..... 3.50

25.98

## By Emergency Relief Gardens:

Refund of Balance on Hand —

Receipts of 1940 less Expenses of 1940 .. 274.87 \$13,813.81

Total Cash Credits ..... \$13,813.81

*EXHIBIT A-1 SCHEDULE A-16 (2) (Continued)*

## CITY OF MANCHESTER

## SUMMARY OF ACCOUNT

From January 1, 1941 to December 31, 1941

*Revenue of 1940 and Prior Years (1941)*

## Charges — Journal:

## By Taxes Charged Off:

Property Taxes — 1935 ....	\$ 134.40	
Property Taxes — 1939 ....	200.00	
Property Taxes — 1940 ....	491.78	
	<hr/>	\$ 826.18
Poll Taxes — 1934 .....	3,562.00	
Poll Taxes — 1935 .....	5,242.00	
Poll Taxes — 1940 .....		
Refund Cost .....	.20	
	<hr/>	8,804.20

## By Abatement of Cemetery Accts.

Rec. for 1937, 1938 and 1939 .....	204.50
------------------------------------	--------

## By Tax Titles Charged Off:

Universal Building & Wrecking Co. of Salem, Mass. Property on Varney St. and formerly known as United States Bobbin Shop—Property Taxes for years 1937-1938-1939 and 1940 .....	2,179.07
---	----------

## By Tax Deeds Charged Off:

Edmund M. Green Estate, O. H. Perry Adm. — land South Beech Street and Brown Ave. Taxes for 1930-1931-1932- 1933 and 1934 .....	1,143.94
--	----------

## By Charges for Accts. Rec. Collections:

New Highways—Bills No. 1114 and No. 1641 dated 1927 and 1929 respectively	255.98
--	--------

## By Charges for Highways:

New Sidewalks, 1934,	
Christine Kenney .....	\$ 177.75
Granite Curbing, 1938,	
M. Shaumessy .....	52.00
	<hr/>

229.75	\$13,643.62
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Total Charges — Journal .....	<u><u>\$13,643.62</u></u>
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*EXHIBIT A-1 SCHEDULE A-16 (2) (Continued)*CITY OF MANCHESTER  
SUMMARY OF ACCOUNT

From January 1, 1941 to December 31, 1941

*Revenue of 1940 and Prior Years (1941)*

## Charges — Cash:

By Charges for City's share of single grave No. 1220 purchased by Mary Battryn Feb. 8, 1919, now to be applied on credit of lot No. 411, Section 1, west, in name of Jennie Battryn .....	\$ 8.00	
By Charges for City's share of \$25.00 paid for single grave No. 1549 purchased by Everett Van Zunk, Aug. 1, 1935, and now being surrendered by Jennie Van Zunk and applied to cost of lot No. 438 in Pine Grove Cemetery .....	10.00	
By Charges for Services of Municipal Court Judge from March 1, 1939, to Nov. 30, 1940, allowed in accordance with resolution adopted by N. H. General Court ....	2,800.00	\$2,818.00
Total Cash Charges .....		<u>\$2,818.00</u>

*EXHIBIT A-1 SCHEDULE A-16 (3)*CITY OF MANCHESTER  
REVENUE OF 1941 — CURRENT

## SUMMARY OF ACCOUNTS

Fiscal Year Ended December 31, 1941

## Current Year's Tax Warrants:

Property Taxes .....	\$3,275,955.86
Poll Taxes .....	90,864.00
National Bank Stock Taxes ..	5,769.90
School Tax from Towns .....	991.50

\$3,373,581.26Estimated Revenue ..... 336,079.88

Total Budgetary Credits ..... 3,709,661.14

## Budgetary Appropriations:

Original Appropriations .....	\$3,687,128.80
Additional Appropriations ...	67,835.00

Total Appropriations ..... 3,754,963.80

## Less:

Unexpended Balances	\$63,082.15
Balances Overdrawn	6,468.50

56,613.65Appropriations Expended ..... 3,698,350.15Surplus ..... \$11,310.99

## Additional Revenue:

## Additional Taxes —

Property .....	1,882.31
Polls .....	1,780.00

3,662.31Accounts Receivable Uncollected ..... 892.98

Total Additional Revenue ..... 4,555.29

Less: Correction of Tax Warrant ..... .20

4,555.09

Net Surplus exclusive of overlay

Transferred to Revenue of Prior Years ..... \$15,866.08

*EXHIBIT A-1 SCHEDULE A-17*CITY OF MANCHESTER  
STATEMENT OF REVENUE OF 1942

For the Year Ended December 31, 1941

Fees for Sunday Permits covering the year 1942  
collected by City Clerk during 1941 and paid  
to City Treasurer on December 31, 1941 ..... \$217.00

*EXHIBIT A-1 SCHEDULE A-18*

CITY OF MANCHESTER  
 SCHEDULE OF JOURNAL ENTRIES EFFECTING  
 ADJUSTMENTS

As of December 31, 1941

(1) Revenue of 1941 and Prior Years .....	\$73,745.31	
Revenue Appropriations .....		\$73,745.31
(1940 Commitments from 1941)		
(2) Revenue Appropriations .....	57,164.55	
Accounts Payable .....		57,164.55
(1941 Commitments from 1942)		
(3) Revenue Appropriations .....	10,806.98	
Accounts Payable .....		10,806.98
Golf Club Fire Damage ..	\$ 138.62	
National Y. Adm. ....	51.29	
Federal M. Project .....	112.25	
Water Dept. ....	10,504.82	
	<hr/>	
	10,806.98	
(1941 Commitments from 1942)		
(4) Accounts Payable .....	4,001.97	
Revenue Cash .....		4,001.97
(To record advance payments made from Revenue Cash in Dec. 1941)		
(5) Water Department Accounts Receivable .....	58,711.52	
Water Revenue (Reserve when Collected) .....		58,711.52
(To record 1941 charges to Receivables omitted in 1941 and carried to 1942)		
(6) Revenue Cash .....	10,960.42	
Water Department Receivables .....		10,960.42
(To record cash receipts in payment of Receivables from Dec. 20, 1941, to Dec. 31, 1941)		
(7) Water Revenue (Contra Account) .....	10,960.42	
Revenue Appropriations .....		10,960.42
(To record cash payments to contra account)		



*EXHIBIT A-1 SCHEDULE A-18 (Continued)*CITY OF MANCHESTER  
SCHEDULE OF JOURNAL ENTRIES EFFECTING  
ADJUSTMENTS

As of December 31, 1941

(8) Revenue Cash .....	\$ 1,136.74	
Estimated Revenue .....		\$ 856.74
Municipal Court .....	\$ 795.21	
Board of Examiners and		
Plumbers .....	58.50	
City Scales .....	11.40	
School Department .....	53.83	
City Library .....	217.80	
	<hr/>	
	1,136.74	
Accounts Payable—Due Others .....		280.00
(To record estimated revenue receipts		
in 1941 and to set up amount due		
Commissioner of Motor Vehicles)		
(9) Revenue Cash .....	\$ 51.00	
Revenue Appropriations .....		51.00
W.P.A. Sewing Project .....	\$21.00	
Outside Relief .....	20.00	
Federal Music Project .....	10.00	
	<hr/>	
	51.00	
(To record Receipts by Charities		
Department and Federal Music Project)		
(10) Revenue Cash .....	596.00	
Estimated Revenue .....		596.00
Pine Grove —		
Sale of Lots .....	\$ 30.00	
Sale of Graves .....	50.00	
Interments .....	349.00	
Miscellaneous .....	167.00	
	<hr/>	
	596.00	
(To record receipts from Pine Grove		
Cemetery from Dec. 24, 1941, to Dec. 31, 1941)		
(11) Revenue Appropriations .....	375.00	
Accounts Payable .....		375.00
Departments:		
Mayor .....	\$ 62.50	
Health Dept. ....	150.00	
Highway Dept. ....	162.50	
	<hr/>	
	375.00	
(For payrolls incurred in 1941		
and paid from 1942 Appropriations)		

*EXHIBIT A-18*  
CITY OF MANCHESTER  
ADJUSTMENTS — STATEMENT OF APPROPRIATION AND  
EXPENDITURES

Revenue Accounts — December 31, 1941

Departments	Adjustments Journal Vouchers		Adjusted Balances		Carried to 1942
	(1) (9) Additions	(2) (3) (11) Deductions	Unexpended	Overdrawn	
General Government:					
Mayor .....	.....	\$ 62.50	.....	\$ 60.99	.....
Mayor's Incidentals .....	.....	.....	.....	.....	.....
Aldermen .....	\$ 47.95	51.09	\$ 109.86	.....	.....
Auditor .....	5.92	5.57	427.94	.....	.....
Treasurer .....	7.93	8.48	73.59	.....	.....
Tax Collector .....	123.39	35.89	90.06	.....	.....
Custodian of Tax Deeded Property .....	.....	.....	8.43	.....	.....
Assessors .....	13.37	.....	13.51	.....	.....
Finance Commission .....	.....	.....	191.43	.....	.....
Law .....	52.49	.....	47.64	.....	.....
City Clerk .....	24.10	21.03	151.32	.....	.....
Building Department .....	2,825.06	4,222.60	.....	1,104.60	.....
Elections .....	7.20	2.91	1,166.78	.....	.....
Board of Registrars .....	5.02	25.49	.....	20.38	.....
City Hall .....	.....	.....	111.86	.....	.....
Old Court House .....	.....	.....	.....	.....	.....
Public Comfort Station .....	.....	.....	.....	.....	.....
Battery Building Fire Damage ..	.....	.....	.....	.....	\$ 57.22

Protection of Persons and Property:				
Police Department .....	86.92	173.12	1,985.01	.....
Municipal Court .....	149.23	55.25	.....	285.10
Fire Department .....	1,768.17	3,152.47	.....	2,042.38
Sealer of Weights and Measures	62.41	87.45	.....	32.57
Health and Sanitation:				
Health Department .....	929.74	1,697.68	.....	1,491.01
City Physician .....	.....	.....	.....	.....
Vital Statistics .....	.....	.....	109.50	.....
Board of Examiners and Plumbers	.....	.....	14.30	.....
Highways:				
Highway Department .....	30,436.18	14,246.24	11,337.27	.....
W.P.A. New Sewers Revenue .....	.....	.....	.....	.....
Street Lighting .....	7,978.58	8,032.40	443.47	.....
Charities				
Charities Department .....	20,532.44	21,341.01	30,854.95	.....
W.P.A. Sewing Project .....	21.00	.....	4,349.54	.....
Old Age Assistance .....	.....	.....	1,117.46	.....
Charitable Gifts .....	.....	.....	400.00	.....
Education:				
School Department .....	1,298.28	1,037.28	1,850.81	.....
City Library .....	485.44	745.39	.....	204.61
Recreation:				
Parks and Playgrounds .....	410.21	427.20	.....	16.98
Municipal Golf Course .....	.....	.....	71.84	.....
Athletic Field .....	.....	.....	.....	.....
Aviation Field .....	43.43	130.81	.....	87.38
Golf Club Fire Damage .....	.....	138.62	.....	.....
				2,957.60

## EXHIBIT A-18 (Continued)

## CITY OF MANCHESTER

ADJUSTMENTS — STATEMENT OF APPROPRIATION AND  
EXPENDITURES

## Revenue Accounts — December 31, 1941

Departments	Adjustments Journal Vouchers		Adjusted Balances		Carried to 1942
	(1) (9) Additions	(2) (3) (11) Deductions	Unexpended	Overdrawn	
Unclassified:			\$ 3,737.70		
Damages and Claims				\$ 17.19	
Printing City Reports		\$ 19.60			
Patriotic Purposes			43.45		
Printing and Stationery	\$ 19.60			637.26	
Incidentals	1,037.75	1,367.71			
Auditing					
Adjustment Board (Zoning)			42.25		
City Planning Board			48.37		
Publicity Fund	65.00		215.21		
National Youth Administration	88.00	51.29			\$ 360.03
Care of City Blocks	56.25	56.25		1.60	
Refunds			186.83		
Federal Music Project	99.37	112.25			178.11
Civilian Defense			464.02		
Reserve Abatements			313.16		
Reserve for Tax Discounts				224.60	

Public Service Enterprises:				
Water Department .....	15,894.99	10,504.82	.....	43,470.56
Public Scales .....	9.16	9.75	9.47	.....
Cemeteries:				
Pine Grove and Merrill Yard ...	172.15	524.38	241.85	.....
Valley and Piscataquog .....	.....	.....	.....	.....
Amoskeag and Other Cemeteries	.....	.....	.....	.....
Interest and Maturing Debt:				
Interest on Temporary Loans ...	.....	.....	.....	.....
Interest on General Loans .....	.....	1,595.12	.....	.....
Maturing Debt .....	.....	1,500.00	.....	.....
Other Governmental Units:				
County Tax .....	.....	.....	.....	.....
Per Capita School Tax .....	.....	.....	.....	.....
Totals .....	<u>\$84,756.73</u>	<u>\$68,346.53</u>	<u>\$63,082.15</u>	<u>\$6,468.50</u>
				<u>\$47,023.52</u>

*EXHIBIT A-2*  
CITY OF MANCHESTER  
BALANCE SHEET AS OF DECEMBER 31, 1941  
NON-REVENUE ACCOUNTS

ASSETS		
Cash on Hand and in Bank (Treasurer's Custody) .....	\$61,875.52	
LIABILITIES		
Highways:		
City—New Sidewalks .....	\$ 69.15	
W.P.A.—Car Track Removal .....	3,354.70	
W.P.A.—New Sidewalks .....	145.36	
W.P.A.—New Sewers .....	9.56	
W.P.A.—New Highways .....	1.61	
		\$ 3,580.38
Parks and Playgrounds:		
Permanent Improvements to:		
Sheridan Emmett Park .....	18.60	
Rock Rinnon Park .....	.04	
W.P.A.—Stevens Park .....	2,500.00	
W.P.A.—Parker Playground .....	14.64	
W.P.A.—Gossler Park Area .....	865.45	
W.P.A.—General Parks Improvements ..	704.14	
		4,102.87
Building Department:		
Permanent Improvements to:		
Public Buildings .....	1,136.28	
Addition to Police Station .....	20.37	
W.P.A.—Permanent Imp. to Public Buildings .....	18.51	
		1,175.16
School Department:		
New School Building Construction .....	72.45	
Improvements to School Yards .....	289.59	
		362.04

City Library: Improvements to Library Grounds .....	1,500.00
Fire Department: Fire Alarm Underground Work .....	4,535.97
Water Department: New Reservoir Construction .....	697.45
Airport: Land for Access Highway .....	1,803.74
Land for Improvements .....	15,000.00
	<hr/>
16,803.74	
Cemeteries: Valley Cemetery Brook Project .....	6.47
Equipment: Various Departments: Fire Department: Motor Fire Apparatus .....	21,000.00
Fire Hose .....	2,412.80
Highway Department: Traffic Light Signal .....	2,250.00
Parks & Playground: Snow Plow and Broom .....	950.00
Assessors' Department: Fireproof-Safe & Typewriters ....	1,267.18
Aldermen: Desks and Chairs .....	1,000.00
City Clerk: Vault & Office Equipment .....	211.77
Health Department: Automobile .....	18.25
Other Equipment .....	1.44
	<hr/>
29,111.44	
Grand Total .....	<hr/>
	\$61,875.52
	<hr/>
	\$61,875.52
	<hr/>



*EXHIBIT A-3*  
CITY OF MANCHESTER  
BALANCE SHEET AS OF DECEMBER 31, 1941  
INDEBTEDNESS

Schedule No.	ASSETS	LIABILITIES
	Net Bonded Debt:	Serial Bonds:
A-30	Balancing Account .. \$3,514,500.00	Highway Loans ..... \$1,060,563.08
	Notes Payable:	Sewers ..... 1,059,496.60
A-31	Balancing Account .. 42,380.00	Sidewalks ..... 146,570.00
		New Highways, Sewers and Sidewalks ..... 56,807.00
		Bridge ..... 293,747.00
		Airport ..... 98,850.00
		Permanent Improvements to Public Buildings ... 164,006.32
		Health ..... 634.00
		Recreation ..... 131,443.00
		Library ..... 1,425.00
		War Memorial ..... 10,500.00
		Fire ..... 44,962.00
		Incinerator ..... 60,000.00
		Cemetery ..... 7,726.00
		Departmental Equipment School ..... 83,250.00
		227,020.00
		Water Loans:
		From General Funds ... \$37,500.00

From Water Revenue . . . . .	30,000.00	67,500.00	
Total Serial Bonds . . . . .			3,514,500.00
Notes Payable:			
Airport . . . . .		25,000.00	
Recreation . . . . .		3,500.00	
Land for New State Armory . . . . .		2,880.00	
General Parks Improvements . . . . .		9,000.00	
Departmental Equipment		2,000.00	
Total Notes Payable . . . . .		42,380.00	
Grand Totals . . . . .	<u>\$3,556,880.00</u>		<u>\$3,556,880.00</u>
			<u>\$3,556,880.00</u>

*EXHIBIT A-3—SCHEDULE A-30 (2)*

## CITY OF MANCHESTER

## STATEMENT OF LOANS AUTHORIZED AND ISSUED

During the Year Ended December 31, 1941

Description	Date of Issue	Maturity Dates	Term
Municipal Improvements	April 1, 1941	April 1, 1942-61	20 Yrs.
Municipal Improvements	July 1, 1941	April 1, 1942-51	10 Yrs.
Municipal Improvements	Oct. 1, 1941	Oct. 1, 1942-51	10 Yrs.

Totals .....

## SOLD TO

May 8, 1941	R. L. Day & Company, Boston, Mass. ....
Dec. 8, 1941	E. A. Straw Incorporated, Manchester, N. H. ....
Dec. 8, 1941	E. A. Straw Incorporated, Manchester, N. H. ....

Totals .....

*EXHIBIT A-3—SCHEDULE A-30 (2) (Continued)*

## CITY OF MANCHESTER

## STATEMENT OF LOANS AUTHORIZED AND ISSUED

During the Year Ended December 31, 1941

Rate of Interest	Amount Authorized	Amount Issued	Sold At	Cash Received
1½ %	\$200,000.00	\$200,000.00	100.39	\$201,080.00
1¼ %	140,000.00	140,000.00	100.41	141,337.20
1¼ %	50,000.00	50,000.00	100.41	50,321.30
	<hr/>	<hr/>		<hr/>
	\$390,000.00	\$390,000.00		\$392,738.50

  

Amount	Premium	Accrued Interest	Cash Received
\$200,000.00	\$ 780.00	\$ 300.00	\$201,080.00
140,000.00	574.00	763.20	141,337.20
50,000.00	205.00	116.30	50,321.30
<hr/>	<hr/>	<hr/>	<hr/>
\$390,000.00	\$ 1,559.00	\$ 1,179.50	\$392,738.50

*EXHIBIT A-4*  
CITY OF MANCHESTER  
BALANCE SHEET AS OF DECEMBER 31, 1941  
TRUST AND INVESTMENT FUNDS

Schedule No.	ASSETS	LIABILITIES	
		Trust Funds:	Library Funds.
A-40	Cash in Custody of City Treasurer:	F. P. Carpenter Fund ..	\$ 25,260.74
A-41	Library Funds .....	Mrs. Georgia B. D. Carpenter Fund .....	10,046.92
A-42	Cemetery Funds ...	Dean Fund .....	12,758.90
	Other Funds:	Ruth C. Dudley Fund ..	62.49
	Fire Damage Re-	Mary A. Elliot Fund ..	4,944.21
	placement Fund	Eliza A. Eaton Fund ..	3,890.53
	C. H. Bartlett	Emily A. Smith Fund ..	5,327.22
	Legacy Income	Michael Prout Fund ...	8,001.94
	Account .....	Moody Carrier Fund ...	5,000.00
	Nathan P. Hunt	Edwin Jones Fund .....	5,056.85
	Children's Fund	Nora K. Jones Fund ...	6,414.31
	Nathan P. Hunt	John Hosley Fund ....	5,000.00
	School Prize	John Hosley Income	
	Fund .....	Account .....	2,021.81
	Herrick Fund .....	James Liddell Arnott	
	Clara N. Brown	Fund .....	1,017.34
	Fund .....	Mary M. Tolman Fund	1,991.47
		Income Account .....	890.37
A-40	Cash in Custody of the Library		
	Trustees .....		
A-43	Securities in Custody of City		
	Treasurer .....		
			\$ 97,685.10
		Cemetery Funds:	
		Pine Grove, Perpetual Care	\$607,440.53
		Valley, Perpetual Care ..	77,663.86

Piscataquog, Perpetual Care .....	15,860.33	
Merrill Yard, Perpetual Care .....	5,908.27	
Amoskeag, Perpetual Care .	2,310.93	
Stowell, Perpetual Care .	542.78	
Pine Grove, Specials ....	41,989.13	
Valley, Specials .....	10,610.31	
Merrill Yard, Specials ..	207.47	
Piscataquog, Specials ...	132.12	
Gale Fund Income Account	677.05	
		763,343.38
Other Funds:		
Fire Damage Replacement Fund .....		25,827.71
C. H. Bartlett Legacy Income Account		24,147.20
Nathan P. Hunt Children's Fund .....		5,712.24
Nathan P. Hunt School Prize & Book Fund .....		3,314.22
Herrick Fund .....		627.90
Clara N. Brown Fund .....		714.28
		<u>\$921,372.03</u>
Grand Totals .....	<u>\$921,372.03</u>	

*EXHIBIT "B-1"*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH RECEIPTS:

*Balance Sheet Accounts:*

## Local Taxes: (Exhibit "B-10")

Property Taxes .....	\$3,294,233.01	
Poll Taxes .....	88,260.00	
Taxes Redeemed:		
Tax Titles .....	30,192.84	
Tax Deeds .....	6,755.42	
	<hr/>	\$3,419,441.27

## Accounts Receivable:

(Exhibits "B-11" and "B-12")

## Departmental Accounts:

Fire Department .....	\$1,350.00	
Health Department .....	369.28	
Highway Department .....	12,472.63	
School Department .....	23,349.26	
Recreation and		
Aviation .....	4,240.01	
Cemeteries .....	260.00	
	<hr/>	42,041.18
Water Department .....	286,438.43	
	<hr/>	328,479.61

## Revenue of Prior Years:

Sale of Land .....	12,000.00
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## Refunds:

Outside Relief .....	159.90	
WPA Sewing Project .....	3.70	
Old Age Assistance .....	876.06	
Relief Gardens .....	274.87	
School Department .....	4.50	
Highways .....	10.20	
Cement Containers .....	464.00	
Care of Lots and Plants ....	13.00	
Other Items .....	7.58	
	<hr/>	1,813.81
	<hr/>	13,813.81

*EXHIBIT "B-1" (Continued)*CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH RECEIPTS: (Continued)

*Balance Sheet Accounts: (Continued)*

Revenue of 1942 (Sunday Licenses) .....	\$	217.00
Tailings (Reserve for Outstanding Checks) .....		19.47
Temporary Revenue Loans .....		1,300,000.00

## Various Other Funds:

Fireman's Retirement Fund .....	\$	8,923.10
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## Athletic Funds:

Central High .....	\$11,767.48	
West Side High .....	1,346.49	
		13,113.97

## Cemetery Funds:

Pine Grove Perp. Care ....	861.13	
Valley Perp. Care .....	788.00	
Piscataquog Perp. Care ....	260.00	
Special Funds .....	1,620.00	
Clerical Services .....	600.00	
Safe Deposit Box .....	28.15	
		4,157.28

## Special Trust Funds:

C. H. Bartlett .....	1,431.33	
N. P. Hunt .....	500.26	
Edith Stark .....	40.00	
		1,971.59

28,165.94

## Estimated Revenue:

## State of N. H.:

Int. & Div. Tax .....	74,361.22	
Railroad Tax .....	11,314.98	
Savings Banks Tax .....	55,077.24	
Athletic Com. ....	96.43	
		140,849.87

## Licenses:

Amusement .....	2,743.00	
Dog Taxes .....	6,057.00	
Bowling, Billiard & Pool ..	1,169.50	
Milk .....	381.50	
Junk .....	134.50	
Garbage .....	24.00	
All Others .....	3,679.29	
		14,188.79



*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

CASH RECEIPTS: (Continued)

*Balance Sheet Accounts: (Continued)*

Estimated Revenue: (Continued)

Permits:

Motor Vehicle:

1940-41 .....	\$ 1,026.03
1941-42 .....	89,501.84

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\$ 90,527.87

Marriage .....	1,846.00
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Sewers .....	2,777.25
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Sunday (1941) .....	388.00
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\$ 95,539.12

Certified Copies of Births, Deaths and Marriages .....	609.50
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Public Comfort Station

Sales and Weighing .....	136.52
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Com. Locks .....	176.65
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313.17

Interest and Costs (Exhibit "B-10")

Interest on Taxes .....	11,123.59
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Interest on Redemptions .....	5,283.58
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Costs on Taxes .....	4,870.99
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Costs on Redemptions .....	736.70
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Administration Costs

(On Real Estate) .....	350.99
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Taxes Collected on Tax Deeded

Property (Without Warrant) .....	102.36
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22,468.21

Fines and Forfeits:

Municipal Court .....	6,117.45
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School Department

Sale of Books, Etc. ....	202.69
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Manual Training Supplies .....	607.64
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Miscellaneous .....	44.60
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854.93

City Library:

Fines .....	1,642.31
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Sales .....	63.11
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Miscellaneous .....	150.92
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1,856.34

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

CASH RECEIPTS: (Continued)

*Balance Sheet Accounts: (Continued)*

Estimated Revenue: (Continued)

## Recreation and Aviation:

Municipal Golf Course .....	\$ 10,048.34	
Athletic Field .....	1,360.64	
Miscellaneous .....	1.32	
	<hr/>	\$ 11,410.30

## Public Service Enterprises:

Public Scales .....	103.20
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## Cemeteries:

## Pine Grove:

Sale of Lots and Graves	\$12,711.10	
Sale of Single Graves .	2,150.00	
Care of Lots & Graves	497.00	
Interments .....	4,506.00	
Miscellaneous .....	4,682.60	
	<hr/>	24,546.70

## Valley:

Care of Lots and Graves	198.00	
Interments .....	264.00	
Miscellaneous .....	46.70	
	<hr/>	508.70

## Piscataquog:

Care of Lots & Graves	69.00	
Interments .....	16.00	
Miscellaneous .....	10.00	
	<hr/>	95.00

## Amoskeag:

Interments .....	7.00	
Miscellaneous .....	4.50	
	<hr/>	11.50

## Merrill Yard:

Interments .....	15.00	
	<hr/>	25,176.90

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

CASH RECEIPTS: (Continued)

*Balance Sheet Accounts: (Continued)*

Estimated Revenue: (Continued)

Interest and Premium:

Premium on Bonds .....	\$ 1,559.00	
Interest on Bonds .....	1,179.50	
Interest on Notes .....	42.71	
Interest on Perpetual Care Funds .....	246.89	
	<hr/>	\$ 3,028.10

Other Sources.

Mayor's Office .....	10.00	
Building Department .....	50.00	
Fire Department .....	60.90	
Highway Department .....	200.50	
Charities Department .....	1.00	
School Department .....	3.06	.
Parks and Commons .....	4.20	
Zoning Board of Adjustment	210.00	
	<hr/>	539.66

Total Cash Received and

Credited to Estimated Revenue ..... \$ 323,055.54

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH RECEIPTS: (Continued)

*Balance Sheet Accounts: (Continued)*

## Revenue Appropriations:

Mayor .....	\$	2.00
Auditor .....		.45
Building Department .....		141.09
Battery Bldg Fire Damage .....		100.90
Police Department .....		45.20
Fire Department .....		1,768.55
Sealer of Weights & Measures .....		58.44
Health Department .....		18.94
Highway Department .....		647.86

## Charities Department:

Outside Relief .....	\$646.35
WPA Sewing Project .....	242.78
Old Age Assistance .....	4.25

	893.38
School Department .....	563.97
City Library .....	253.57
Parks and Playgrounds .....	322.60
Municipal Golf Course .....	48.12
Athletic Field .....	1,080.00

## Municipal Golf Course:

Fire Damage .....	4,072.65
Pine Grove Cemetery .....	25,238.35
Valley Cemetery .....	3,522.45
Amoskeag Cemetery .....	77.00
Incidentals .....	157.45
Zoning Board of Adjustment .....	6.28
Publicity Fund .....	2,014.00
Federal Music Project .....	390.86
Civilian Defense .....	8.00

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\$ 41,431.21

*EXHIBIT "B-1" (Continued)*CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

CASH RECEIPTS: (Continued)

*Balance Sheet Accounts: (Continued)*

Total Cash Receipts—Revenue Accounts ..... \$5,454,623.85

Other Cash Receipts: (Per Exhibit A-1—Schedule A-18)

## Revenue Cash:

Water Department .....	\$ 10,960.42
Municipal Court .....	795.21
Board of Examiners and Plumbers ....	58.50
City Scales .....	11.40
School Department .....	53.83
City Library .....	217.80
W.P.A. Sewing Project .....	21.00
Outside Relief .....	20.00
Federal Music Project .....	10.00
Pine Grove Cemetery .....	596.00

12,744.16

## Transfers From Non-Revenue Accounts:

## Highways:

Highways Resurfacing ....	\$55,860.28
New Sewers .....	5,239.70
New Highways .....	109.69
New Sidewalks .....	8,811.51
W.P.A.—New Sewers .....	73,283.86
—Airport Sewers ...	15,388.60
—New Highways ...	19,425.63
—New Sidewalks ...	19,743.49
—Car Track Removal	15,008.90
	212,871.66

## Building Department:

Improvements to Public Buildings ..... 1,580.95

## Parks &amp; Playgrounds:

W.P.A.—W. M. Parker	
Playground .....	14.82
Rock Rimmon Park ..	40.94
—General Parks	
Improvements .....	261.43
	317.19

Total Transfers From Non-Revenue ..... 214,769.80

Total Cash Receipts and Transfers ..... \$5,682,137.81

Cash on Hand and in Banks—December 31, 1940 ..... 488,426.96

Grand Total ..... \$6,170,564.77

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS:

*Revenue Appropriations:*

## General Government:

## Legislative and Executive:

Mayor—Salary .....	\$ 3,000.00	
—Secretary's Salary .....	1,500.00	
—Expenses .....	1,000.49	
	<hr/>	\$ 5,500.49
Mayor's Incidentals .....		600.00
Aldermen—Salary .....	2,600.00	
—Expenses .....	87.00	
	<hr/>	2,687.00

## Financial:

Auditor—Salary .....	2,500.00	
—Clerk's Salary .....	1,162.38	
—Extra Clerk .....	210.71	
—Expenses .....	299.77	
	<hr/>	4,172.86
Treasurer—Salary .....	2,500.00	
—Clerks .....	2,690.00	
—Expenses .....	820.86	
	<hr/>	6,010.86
Tax Collector—Salary .....	2,500.00	
—Deputies' Salaries .....	6,995.00	
—Clerks' Salaries .....	5,670.80	
—Expenses .....	3,331.64	
	<hr/>	18,497.44
Custodian of Tax Deeded Properties:		
—Salary .....	600.00	
—Assistant's Salary .....	260.00	
—Expenses .....	131.57	
	<hr/>	991.57

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## Financial: (Continued)

Assessors—Salary of Board .....	\$ 7,800.00	
—Clerks' Salaries .....	5,500.00	
—Extra Clerks .....	1,463.00	
—Expenses .....	2,036.86	
	<hr/>	\$ 16,799.86
Finance Commission:		
—Salaries .....	800.00	
—Expenses .....	8.57	
	<hr/>	808.57
Law—City Solicitor:		
—Salary .....	1,600.00	
—Expenses .....	154.85	
	<hr/>	1,754.85
General Departments:		
City Clerk—Salary .....	3,000.00	
—Clerks' Salaries .....	4,693.17	
—Expenses .....	1,658.58	
	<hr/>	9,351.75
Building Department:		
Administration:		
Supt.—Salary .....	2,699.84	
Inspectors' Salary .....	4,576.00	
Clerks' Salaries .....	5,814.00	
Pensions .....	1,092.00	
Expenses .....	1,361.78	
	<hr/>	15,543.62
Repairs to Public Buildings:		
Salaries .....	19,409.33	
Expenses .....	14,384.57	
	<hr/>	33,793.90
Registrar of Voters—Salaries .....	1,550.00	
—Clerks .....	1,607.50	
—Expenses .....	942.41	
	<hr/>	4,099.91
Election Officials:		
—Salaries .....	3,215.00	
—Expenses .....	1,122.51	
	<hr/>	4,337.51

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## General Department: (Continued)

## Lands and Buildings:

City Hall—Salaries .....	\$ 4,028.00		
—Expenses .....	3,164.06		
		\$	7,192.06

Old Court House—Salaries .....	1,325.00		
—Expenses .....	990.21		
			2,315.21

## Public Comfort Station—

Salaries .....	4,536.00		
Expenses .....	828.31		
			5,364.31

Battery Building Fire Damage .....			42.78
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## Protection of Persons and Property:

## Police Department:

Salaries—Chief .....	5,433.44		
—Captain .....	2,580.00		
—Clerk and Patrolmen .....	206,156.70		
—Pensions .....	13,243.45		
—Commissioners .....	350.00		
Expenses .....	22,801.98		
			250,565.57

## Fire Department:

Salaries—Chief .....	4,500.00		
—Deputies .....	5,900.00		
—Supt. Fire Alarm .....	2,500.00		
—Perm. Men .....	215,388.68		
—Call Men .....	7,163.50		
—Pensions .....	14,342.42		
—Commissioners .....	350.00		
Expenses .....	25,632.03		
			275,776.63



*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## Protection of Persons and Property: (Continued)

## Sealer of Weights and Measures:

—Salaries .....	\$ 2,100.00	
—Expenses .....	765.97	
	<hr/>	\$ 2,865.97

## Municipal Court:

Salaries—Justice .....	2,400.00	
—Associate .....	800.00	
—Clerk .....	1,200.00	
—Probation Officer .....	2,000.00	
—Probation Clerk .....	578.84	
Expenses—Probation .....	900.24	
	<hr/>	7,879.08

## Health and Sanitation:

## Health Department

Salaries—Commissioners .....	450.00	
—Health Officer .....	4,500.00	
—Physicians .....	3,000.00	
—Nurses .....	15,399.96	
—Inspectors .....	10,125.00	
—Pensions .....	1,525.00	
—Clerks .....	2,340.00	
—Extra Help .....	471.50	
Expenses—General .....	4,718.76	

## Isolation Hospital:

Salaries .....	\$ 9,647.48	
Expenses .....	9,564.31	
	<hr/>	19,211.79

City Physician—Salary .....	61,742.01
Vital Statistics .....	1,600.00
Board of Examiners For Plumbers .....	690.50
	35.70

*EXHIBIT "B-1" (Continued)*CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## Highway Department:

## Administration:

Salaries—Surveyor .....	\$	5,000.00
—Superintendent .....		2,500.00
—Office Clerks .....		7,770.00
—Timekeepers .....		2,100.00
—Commissioners .....		650.00
Expenses .....		2,242.53

Total .....		20,262.53
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## Highway Maintenance:

Salaries .....	\$	27,361.68
Pensions .....		23,038.18

50,399.86

Street Cleaning—Salaries ..... 42,343.79

Traffic Regulation—Salaries ..... 6,011.41

## Engineers:

Salaries .....	21,427.25
Expenses .....	328.77

21,756.02

Refuse Disposal—Salaries ..... 90,993.47

Sewer Maintenance—Salaries ..... 6,777.42

## Trans. Equip't &amp; Supplies:

Salaries .....	98,859.34
Expenses .....	251,150.06

347,009.40

585,553.90

W.P.A.—New Sewers Revenue ..... 1,824.15

Street Lighting ..... 96,002.71

## Charities:

## Administration:

Salaries—Commissioner .....	2,500.00
—Clerks & Investigators .....	10,631.60
—Expenses .....	2,080.95
Outside Relief .....	138,252.38

153,464.93

W.P.A. Sewing Project ..... 59,132.03

Old Age Assistance ..... 60,386.79

Charitable Gifts—Hospitalization ..... 1,600.00

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## School Department:

## Administration:

Salaries—School Board .....	\$ 1,300.00
—Clerk of Board .....	1,000.00
—Supt. & Assistant .....	6,000.00
—Truant Officers .....	6,000.00
—Clerks .....	3,091.63
Expenses .....	4,610.97

Total .....	\$ 22,002.60
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## Instructions:

Salaries—Teachers .....	\$ 530,653.36
—Pensions .....	20,949.48
Expenses .....	16,214.74

Total .....	\$ 567,817.58
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## Operation of School Plant:

Salaries—Janitors .....	45,392.83
—Pensions .....	1,818.36
Expenses .....	35,529.56

Total .....	\$ 82,740.75
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## Auxiliary Agencies:

Salaries .....	\$ 2,000.00
Expenses .....	14,220.06

16,220.06

Fixed Charges ..... 1,000.00

Onlays ..... 9,935.56

## Athletic Councils:

Central High .....	800.00
West Side High .....	1,600.00

2,400.00

## Evening Schools:

Salaries—Teachers .....	3,148.76
—Janitors .....	364.70

3,513.46

\$ 705,629.95
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*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## City Library:

Salaries—Librarian .....	\$ 2,600.00	
—Assistants .....	28,262.97	
—Janitors & Officers .....	3,300.77	
—Pensions .....	1,300.00	
Expenses—Books .....	4,047.61	
—General .....	7,488.64	
—Currier Fund .....	130.75	
—Hosley Fund .....	135.00	
	<hr/>	\$ 47,265.74

## Recreation and Aviation:

## Parks and Playgrounds:

Salaries—Superintendent .....	2,699.84	
—Others .....	18,989.06	
Expenses .....	8,983.58	
Summer Playgrounds .....	2,062.50	
Public Bath Houses .....	3,904.80	
	<hr/>	36,639.78

## Municipal Golf Course:

Salaries .....	9,982.95	
Expenses .....	2,532.98	
	<hr/>	12,515.93

## Athletic Field:

Salaries .....	3,626.32	
Expenses .....	1,089.14	
Special Lighting Expenses .....	1,016.19	
	<hr/>	5,731.65

## Aviation Field:

Salaries .....	3,306.27	
Expenses .....	1,502.43	
	<hr/>	4,808.70

## Golf Club Fire Damage:

Salaries .....	737.62	
Expenses .....	238.81	
	<hr/>	976.43

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## Public Service Enterprises:

## Water Department:

Salaries—Superintendent .....	\$ 6,000.00	
—Assistant .....	3,360.00	
—Others .....	97,787.05	
—Pensions .....	2,152.92	
Expenses .....	160,570.77	
		\$ 269,870.74

Maturing Principal on Bonds .....	15,000.00	
Maturing Interest on Bonds .....	3,000.00	
		18,000.00

## Public Scales:

Salary .....	1,250.00	
Expenses .....	114.94	
		1,364.94

## Cemeteries:

Salaries—Pine Grove .....	31,886.09	
—Pensions .....	1,581.00	
—Valley .....	6,313.45	
—All Others .....	374.59	
Expenses .....	10,572.29	
		50,727.42

## Unclassified Items:

Damage and Claims .....	262.30	
Printing and Stationery .....	601.15	
Printing City Reports .....	297.59	
Municipal Audit .....	1,500.00	
Civilian Defense .....	543.98	
Care of City Clocks .....	701.60	
Patriotic Purposes .....	900.00	
Publicity .....	6,863.79	
Zoning Board of Adjustment .....	964.03	
Incidentals .....	4,964.75	
City Planning Board .....	76.63	
National Youth Administration .....	796.89	
Federal Music Project .....	1,423.91	
Refunds—City Clerk .....	313.17	
		20,209.79

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

Maturing Principal:

## Serial Bonds

Highways .....	\$ 113,229.24	
Sewers .....	118,916.09	
Sidewalks .....	9,070.00	
New Highways, Sewers and Sidewalks .....	4,058.00	
Bridges .....	60,428.00	
Airport .....	5,650.00	
Perm. Imp. to Public Bldgs. ....	10,138.67	
Health .....	71.00	
Recreation .....	7,694.00	
Library .....	75.00	
War Memorial .....	1,500.00	
Fire .....	9,373.00	
Incinerator .....	5,000.00	
Cemetery .....	462.00	
Departmental Equipment .....	4,300.00	
School .....	125,285.00	
Water (1) .....	6,750.00	
		\$ 482,000.00

## Long Term Notes:

Airport .....		
Recreation .....	1,000.00	
Land for New State Armory .....	2,000.00	
General Parks Imp. ....	2,000.00	
Departmental Equipment .....	1,000.00	
		6,000.00

- (1) Memo: In addition to Principal paid from General Funds, the sum of \$15,000.00 was paid from Water Department Revenue for Principal.

Total Maturing Principal .....	\$	488,000.00
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*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## Maturing Interest:

## Serial Bonds:

Highways .....	\$ 30,519.65	
Sewers .....	32,286.62	
Sidewalks .....	2,947.95	
New Highways, Sewers and Sidewalks .....	1,826.10	
Bridges .....	11,134.94	
Airport .....	2,432.25	
Perm. Imp. to Public Bldgs. ....	3,439.63	
Health .....	28.40	
Recreation .....	3,054.74	
Library .....	25.50	
War Memorial .....	480.00	
Fire .....	1,844.66	
Incinerator .....	1,950.00	
Cemetery .....	195.26	
Departmental Equipment .....	593.00	
School .....	11,631.30	
Water (2) .....	277.50	
		\$ 104,667.50

## Long Term Notes:

Airport .....	125.00
Recreation .....	120.00
Land for New State Armory .....	116.40
General Parks Imp. ....	330.00
Departmental Equipment .....	90.00

781.40

- (2) Memo: In addition to Interest paid from General Funds, the sum of \$3,000.00 was Paid from Water Department Revenue for Interest.

	\$ 105,448.90
Interest on Temporary Loans .....	2,404.88
Total Maturing Interest .....	\$ 107,853.78

*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
 STATEMENT OF CASH RECEIPTS AND  
 DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

*Revenue Appropriations: (Continued)*

## Other Governmental Units:

Hillsborough County Tax ..	\$732,329.90	
School Per Capita Tax .....	16,840.00	
	<hr/>	\$ 749,169.90

Total Cash Disbursements For Revenue Appropriations ... \$4,217,749.27

## Balance Sheet Accounts

## Taxes Receivable Refunds:

Taxes for 1938 .....	2.76	
Taxes for 1940 .....	25.02	
Taxes for 1941 .....	107.14	
	<hr/>	134.92

## Taxes Bought By the City:

Tax Titles .....	27,018.97	
Tax Deeds .....	1,967.35	
	<hr/>	28,986.32

## Athletic Funds:

Central High School .....	12,288.04	
West Side High School ...	1,262.52	
	<hr/>	13,550.56

Revenue of Prior Years: Refunds ..... 2,818.00

Estimated Revenue: Refunds ..... 11,228.50

Firemen's Retirement Fund ..... 8,923.10

Cemetery Trust Funds ..... 1,909.13

Special Trust Funds ..... 1,620.00

N. P. Hunt Fund ..... 500.26

C. H. Bartlett Legacy ..... 1,431.33

Edith Stark Fund ..... 40.00

## Cemetery Funds:

Clerical Services . \$600.00	
Expenses .....	28.15
	<hr/>
	628.15

6,128.87

Temporary Revenue Loans ..... 1,500,000.00



*EXHIBIT "B-1" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*REVENUE ACCOUNTS*

CASH DISBURSEMENTS: (Continued)		
Total Cash Disbursements For		
Balance Sheet Accounts .....		\$1,571,770.27
Total Cash Disbursements For All Purposes .....		\$5,789,519.54
Other Cash Disbursements: (Per Exhibit A-1 Schedule A-18)		
Revenue Cash:		
Advance payments made in December 1941		
but not recorded until 1942 .....		4,001.97
Transfers to Non-Revenue Cash:		
New Sidewalks—City .....	\$	1,533.58
New Highways—City .....		307.98
New Sidewalks—W.P.A. ....		8,194.63
Highway Resurfacing .....		
Redeposited Check .....		28.80
		<hr/> 10,064.99
Total Cash Disbursements and Transfers .....		\$5,803,586.50
Cash in Bank and on Hand—December 31, 1941 .....		366,978.27
Grand Total .....		<hr/> <hr/> \$6,170,564.77

*EXHIBIT "B-2"*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*NON-REVENUE ACCOUNTS*

## CASH RECEIPTS:

## Municipal Improvement Bonds:

## 20 Year Bonds dated 4/1/41—1½ %

Sewers .....	\$102,700.00
Highways .....	51,000.00
Sidewalks .....	13,000.00
Recreation .....	31,000.00
Airport .....	2,300.00
	<hr/>

\$200,000.00

## 10 Year Bonds dated 7/1/41—1¼ %

Sewers .....	10,000.00
Highways .....	66,000.00
Sidewalks .....	12,000.00
Imp. to Public Bldgs. ....	16,000.00
Departmental Equip't .....	36,000.00
	<hr/>

140,000.00

## 10 Year Bonds dated 10/1/41—1¼ %

Sewers .....	4,300.00
Highways .....	22,250.00
Sidewalks .....	5,000.00
Imp. to Public Bldgs. ....	6,000.00
Departmental Equip't .....	12,450.00
	<hr/>

50,000.00

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 \$390,000.00

## Long Term Notes:

## 10 Year Notes dated 1/1/41—2½ %

Airport Improvements .....	10,000.00
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## 5 Year Notes dated 11/1/41—2½ %

Airport Improvements .....	15,000.00
	<hr/>

25,000.00

*EXHIBIT "B-2" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*NON-REVENUE ACCOUNTS*

CASH RECEIPTS: (Continued)		
Non-Revenue Appropriations:		
Fire Alarm Underground Work . . . . .	\$ 18.90	
New School Building Construction . . . . .	72.45	
Rock Rimmmon Park . . . . .	3,180.59	
WPA—Airport Access Highway . . . . .	4.75	
—Airport Improvements . . . . .	235.39	
State—Airport Improvements . . . . .	11,291.56	
		<hr/>
	\$ 14,803.64	
Total Cash Receipts From All Sources . . . . .		\$429,803.64
Transferred From Revenue Cash:		
New Sidewalks—City . . . . .	1,533.58	
New Highways—City . . . . .	307.98	
New Sidewalks—WPA . . . . .	8,194.63	
Highway Resurfacing:		
Redeposit of Payroll Check . . . . .	28.80	
		<hr/>
		10,064.99
Total Cash Receipts and Transfers . . . . .		\$439,868.63
Cash In Banks—December 31, 1940 . . . . .		36,691.62
		<hr/>
Grand Total . . . . .		<u>\$476,560.25</u>

*EXHIBIT "B-2" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*NON-REVENUE ACCOUNTS*

## CASH DISBURSEMENTS:

## Non-Revenue Appropriations:

## Highways:

Highway Resurfacing .....	\$ 29,168.52	
New Highways .....	270.13	
New Sidewalks .....	6,652.92	
New Sewers .....	5,694.82	
WPA—New Sewers .....	14,945.08	
—Airport Sewers .....	3,372.90	
—New Highways .....	11,735.11	
—New Sidewalks .....	4,397.82	
—Car Track Removal .....	1,636.40	
	<hr/>	\$ 77,873.70

## Building Department:

Imp. to Public Bldgs. ....	19,285.19
Alterations to Mayor's Office .....	1,486.44
	<hr/>

20,771.63

## School Department:

Imp. to School Yards .....	373.60
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## Parks and Playgrounds:

WPA—General Parks Imp. ....	14,047.09
—W. M. Parker Playground .....	2,470.54
—Rock Rimmon Park .....	3,139.61
—Gosler Park Area .....	7,134.55
—Purchase of Land and Imp. to Crystal Lake .....	3,000.00
	<hr/>

29,791.79

## Recreation and Aviation:

State—Airport Imp. ....	20,004.62
WPA—Airport Access Highway .....	5,201.01
—Airport Imp. ....	21,416.33
—Improvement at Athletic Field .....	38.68
	<hr/>

46,660.64

*EXHIBIT "B-2" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*NON-REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

## Non-Revenue Appropriations: (Continued)

## Equipment for:

## Highway Department:

Federal Truck .....	\$ 2,540.05
International Truck .....	800.00
Chevrolet Trucks (3) .....	3,000.00
Plymouth Station Wagon .....	443.96
Ingersoll-Rand Compressor ...	3,876.56
Adams Grader .....	5,693.00
Traffic Signal Lights .....	1,600.00

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\$ 17,953.57

## Fire Department:

3,200 ft. of 2½ in. Fire Hose .....	2,587.20
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## Health Department:

Pontiac Coupe .....	681.75
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## Assessors' Department:

12 Typewriters .....	1,232.82
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## City Library:

Oak Furnishings .....	\$ 181.63
New Shades .....	91.25
Typewriters .....	177.12

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450.00

## City Clerk's Department:

Vault and Office Equipment .....	1,538.23
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Total Equipment Purchased ..... \$ 24,443.57

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Total Cash Disbursements for the Year ..... \$199,914.93

*EXHIBIT "B-2" (Continued)*

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Fiscal Year Ended December 31, 1941

*NON-REVENUE ACCOUNTS*

## CASH DISBURSEMENTS: (Continued)

Transferred to Revenue Cash:

## Highways:

Highway Resurfacing .....	\$ 55,860.28	
New Sewers .....	5,239.70	
New Highways .....	109.69	
New Sidewalks .....	8,811.51	
WPA—New Sewers .....	73,283.86	
—Airport Sewers .....	15,388.60	
—New Highways .....	19,425.63	
—New Sidewalks .....	19,743.49	
—Car Track Removal ...	15,008.90	
		\$212,871.66

## Building Department:

Imp. to Public Bldgs. ....	1,580.95
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## Parks and Playgrounds:

W. M. Parker Playground—WPA .	\$ 14.82
Rock Rimmon Park—WPA .....	40.94
General Parks Imp.—WPA .....	261.43

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317.19

Total Transfers to Revenue Cash .....	\$214,769.80
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Total Cash Disbursements and Transfers .....	\$414,684.73
Cash in Banks—December 31, 1941 .....	61,875.52

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Grand Total .....	\$476,560.25
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## EXHIBIT C-1 (A)

CITY OF MANCHESTER  
COMPARATIVE STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES  
Fiscal Year Ending December 31, 1941

## REVENUE ACCOUNTS

Title of Appropriation	Carried from 1940	Current Appropriation	Cash Receipts	Transfers and Other Credits	Total Amount Available	Cash Expenditures	Transfers and Other Debits	Total Charges	Balances Unexpended	Overdrawn	Carried to 1942
<b>General Government:</b>											
Mayor .....		\$ 5,500.00	\$ 2.00		\$ 5,502.00	\$ 5,500.49		\$ 5,500.49	\$ 1.51		
Mayor's Incidentals .....		600.00			600.00	600.00		600.00			
Aldermen .....		2,800.00			2,800.00	2,687.00		2,687.00	113.00		
Auditor .....		4,600.00	.45		4,600.45	4,172.86		4,172.86	427.59		
Treasurer .....		6,085.00			6,085.00	6,010.86		6,010.86	74.14		
Tax Collector .....		18,500.00			18,500.00	18,497.44		18,497.44	2.56		
Custodian of Tax Deeded Property .....		1,000.00			1,000.00	991.57		991.57	8.43		
Assessors .....		16,800.00			16,800.00	16,799.86		16,799.86	.14		
Finance Commission .....		1,000.00			1,000.00	808.57		808.57	191.43		
Law .....		1,750.00			1,750.00	1,754.85		1,754.85		4.85	
City Clerk .....		9,500.00			9,500.00	9,351.75		9,351.75	148.25		
Building Department .....		47,500.00	141.09	\$ 1,989.37	49,630.46	49,337.52		49,337.52	292.94		
Elections .....		5,500.00			5,500.00	4,337.51		4,337.51	1,162.49		
Board of Registrars .....		4,100.00			4,100.00	4,099.91		4,099.91	.09		
City Hall .....		7,300.00		3.92	7,303.92	7,192.06		7,192.06	111.86		
Old Court House .....		1,730.00		585.21	2,315.21	2,315.21		2,315.21			
Public Comfort Station .....		5,470.00			5,470.00	5,364.31	\$ 105.69	5,470.00			
Battery Building Fire Damage .....			100.00		100.00	42.78		42.78			57.22
<b>Protection of Persons and Property:</b>											
Police Department .....		253,000.00	45.20		253,045.20	250,565.57	408.42	250,973.99	2,071.21		
Municipal Court .....		7,500.00			7,500.00	7,879.08		7,879.08		379.08	
Fire Department .....		272,000.00	1,768.55	1,350.00	275,118.55	275,776.63		275,776.63		658.08	
Sealer of Weights and Measures .....		2,800.00	58.44		2,858.44	2,865.97		2,865.97		7.53	
<b>Health and Sanitation:</b>											
Health Department .....		61,000.00	18.94		61,018.94	61,742.01		61,742.01		723.07	
City Physician .....		1,600.00			1,600.00	1,600.00		1,600.00			
Vital Statistics .....		800.00			800.00	690.50		690.50	109.50		
Board of Examiners and Plumbers .....		50.00			50.00	35.70		35.70	14.30		
<b>Highways:</b>											
Highway Department .....		362,000.00	647.86	218,082.17	580,730.03	585,553.90	28.80	585,582.70		4,852.67	
W.P.A. New Sewers Revenue .....	\$ 2,441.88				2,441.88	1,824.15	617.73	2,441.88			
Street Lighting .....		96,500.00			96,500.00	96,002.71		96,002.71	497.29		



## EXHIBIT C-1 (A) (Continued)

## CITY OF MANCHESTER

## COMPARATIVE STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending December 31, 1941

## REVENUE ACCOUNTS

Title of Appropriation	Carried from 1940	Current Appropriation	Cash Receipts	Transfers and Other Credits	Total Amount Available	Cash Expenditures	Transfers and Other Debits	Total Charges	Balances Unexpended	Overdrawn	Carried to 1942
<b>Charities:</b>											
Charities Department .....		\$ 200,000.00	\$ 628.45		\$ 200,628.45	\$ 153,464.93	\$15,500.00	\$ 168,964.93	\$31,663.52		
W.P.A. Sewing Project ..	\$ 3,199.89	50,000.00	260.68	\$ 10,000.00	63,460.57	59,132.03		59,132.03	4,328.54		
Old Age Assistance .....		56,000.00	4.25	5,500.00	61,504.25	60,386.79		60,386.79	1,117.46		
Charitable Gifts .....		2,000.00			2,000.00	1,600.00		1,600.00	400.00		
<b>Education:</b>											
School Department .....		701,335.00	563.97	5,320.79	707,219.76	705,629.95		705,629.95	1,589.81		
City Library .....	67.51	47,000.00	253.57		47,321.08	47,265.74		47,265.74	.01		\$ 55.33
<b>Recreation:</b>											
Parks and Playgrounds ..		36,000.00	322.60	317.19	36,639.79	36,639.78		36,639.78	.01		
Municipal Golf Course ..		13,500.00	48.12		13,548.12	12,515.93	960.35	13,476.28	71.84		
Athletic Field .....		4,000.00	1,080.00	651.65	5,731.65	5,731.65		5,731.65			
Aviation Field .....		4,500.00		308.70	4,808.70	4,808.70		4,808.70			
Golf Club Fire Damage ..			4,072.65		4,072.65	976.43		976.43			3,096.22
<b>Unclassified:</b>											
Damages and Claims .....		5,000.00			5,000.00	262.30	1,000.00	1,262.30	3,737.70		
Printing City Reports ..		300.00			300.00	297.59		297.59	2.41		
Patriotic Purposes .....		900.00			900.00	900.00		900.00			
Printing & Stationery .....		625.00			625.00	601.15		601.15	23.85		
Incidentals .....		6,000.00	157.45		6,157.45	4,964.75	1,500.00	6,464.75		\$ 307.30	
Auditing .....		1,500.00			1,500.00	1,500.00		1,500.00			
Adjustment Board (Zoning) .....		1,000.00	6.28		1,006.28	964.03		964.03	42.25		
City Planning Board .....		125.00			125.00	76.63		76.63	48.37		
Publicity Fund .....		3,500.00	2,014.00	1,500.00	7,014.00	6,863.79		6,863.79	150.21		
National Youth Administration .....											
tion .....	120.21	1,000.00			1,120.21	796.89		796.89			323.32
Care of City Clocks .....		700.00			700.00	701.60		701.60		1.60	
Refunds .....		500.00			500.00	313.17		313.17	186.83		
Federal Music Project ..	224.04	1,000.00	390.86		1,614.90	1,423.91		1,423.91			190.99
Civilian Defense .....			8.00	1,000.00	1,008.00	543.98		543.98	464.02		
Reserve for Abatements ..		25,000.00			25,000.00	24,686.84		24,686.84	313.16		
Reserve for Tax Discounts ..		25,000.00			25,000.00	25,224.60		25,224.60		224.60	

## EXHIBIT C-1 (A) (Continued)

## CITY OF MANCHESTER

## COMPARATIVE STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending December 31, 1941

## REVENUE ACCOUNTS

Title of Appropriation	Carried from 1940	Current Appropriation	Cash Receipts	Transfers and Other Credits	Total Amount Available	Cash Expenditures	Transfers and Other Debits	Total Charges	Balances Unexpended	Overdrawn	Carried to 1942
Public Service Enterprises:											
Water Department .....	\$43,226.91	.....	.....	\$286,438.43	\$ 329,665.34	\$ 287,870.74	\$ 3,714.21	\$ 291,584.95	.....	.....	\$38,080.39
Public Scales .....		\$ 1,375.00	.....	.....	1,375.00	1,364.94	.....	1,364.94	\$ 10.06	.....	.....
Cemeteries:											
Pine Grove & Merrill Yard .....		17,700.00	\$25,238.35	1,211.41	44,149.76	44,039.38	.....	44,039.38	110.38	.....	.....
Valley and Piscataquog ..		4,000.00	3,522.45	.....	7,522.45	6,313.45	1,209.00	7,522.45	.....	.....	.....
Amoskeag and Other Cemeteries .....		300.00	77.00	.....	377.00	374.59	2.41	377.00	.....	.....	.....
Interest and Maturing Debt:											
Interest on Temporary Loans .....		4,000.00	.....	.....	4,000.00	2,404.88	.....	2,404.88	1,595.12	.....	.....
Interest on General Loans .....		106,948.90	.....	.....	106,948.90	105,448.90	.....	105,448.90	1,500.00	.....	.....
Maturing Debt .....		488,000.00	.....	.....	488,000.00	488,000.00	.....	488,000.00	.....	.....	.....
Other Governmental Units:											
County Tax .....		732,329.90	.....	.....	732,329.90	732,329.90	.....	732,329.90	.....	.....	.....
Per Capita School Tax ..		16,840.00	.....	.....	16,840.00	16,840.00	.....	16,840.00	.....	.....	.....
Totals .....	\$49,280.44	\$3,754,963.80	\$41,431.21	\$534,258.84	\$4,379,934.29	\$4,217,749.27	\$74,958.05	\$4,292,707.32	\$52,582.28	\$7,158.78	\$41,803.47



*EXHIBIT C-1 (B)*  
CITY OF MANCHESTER  
COMPARATIVE STATEMENT OF BUDGETARY APPROPRIATIONS  
AND EXPENDITURES  
Fiscal Year Ending December 31, 1941  
*REVENUE ACCOUNTS*

CITY OF MANCHESTER

133

Title of Appropriation	Balances Unexpended	Carried To 1942	Adjustments Journal Vouchers (1) (9) Additions	(2) (3) (11) Deductions	Adjusted Balances Unex- pended	Over- drawn	Carried To 1942
General Government:							
Mayor	\$ 1.51	.....	.....	\$ 62.50	.....	\$ 60.99	.....
Mayor's Incidentals	.....	.....	.....	.....	.....	.....	.....
Aldermen	113.00	.....	\$ 47.95	51.09	109.86	.....	.....
Auditor	427.59	.....	5.92	5.57	427.94	.....	.....
Treasurer	74.14	.....	7.93	8.48	73.59	.....	.....
Tax Collector	2.56	.....	123.39	35.89	90.06	.....	.....
Custodian of Tax Deeded Property	8.43	.....	.....	.....	.....	.....	.....
Assessors	14	.....	13.37	.....	8.43	.....	.....
Finance Commission	191.43	.....	.....	.....	13.51	.....	.....
Law	.....	\$ 4.85	52.49	.....	191.43	.....	.....
City Clerk	148.25	.....	24.10	21.08	47.64	.....	.....
Building Department	292.94	.....	2,825.06	4,222.60	151.32	1,104.60	.....
Elections	1,162.49	.....	7.20	2.91	1,166.78	.....	.....
Board of Registrars	.09	.....	5.02	25.49	.....	20.38	.....
City Hall	111.86	.....	.....	.....	111.86	.....	.....
Old Court House	.....	.....	.....	.....	.....	.....	.....
Public Comfort Station	.....	.....	.....	.....	.....	.....	.....
Battery Building Fire	.....	.....	.....	.....	.....	.....	.....
Damage	.....	\$ 57.22	.....	.....	.....	.....	\$ 57.22
Protection of Persons and Property:							
Police Department	2,071.21	.....	86.92	173.12	1,985.01	.....	.....
Municipal Court	.....	.....	149.23	55.25	285.10	.....	.....
Fire Department	.....	.....	1,768.17	3,152.47	.....	2,042.38	.....
Sealer of Weights and Measures	7.53	.....	62.41	87.45	.....	32.57	.....



Aviation Field .....	.....	43.43	130.81	.....	87.38	.....	2,957.60
Golf Club Fire Damage .....	.....	3,096.22	138.62	.....	.....	.....	.....
Unclassified:							
Damages and Claims .....	3,737.70	.....	.....	3,737.70	.....	.....	.....
Printing City Reports .....	2.41	.....	19.60	.....	17.19	.....	.....
Patriotic Purposes .....	.....	.....	.....	.....	.....	.....	.....
Printing Stationery .....	23.85	.....	19.60	.....	43.45	.....	.....
Incidentals .....	307.30	1,037.75	1,367.71	.....	637.26	.....	.....
Auditing .....	.....	.....	.....	.....	.....	.....	.....
Adjustment Board (Zoning)	42.25	.....	.....	.....	42.25	.....	.....
City Planning Board .....	48.37	.....	.....	.....	48.37	.....	.....
Publicity Fund .....	150.21	.....	.....	.....	215.21	.....	.....
National Youth Adminis-	.....	.....	.....	.....	.....	.....	.....
tration .....	.....	323.32	51.29	.....	.....	.....	360.03
Care of City Clocks .....	1.60	88.00	56.25	.....	.....	1.60	.....
Refunds .....	186.83	.....	.....	.....	186.83	.....	.....
Federal Music Project .....	.....	190.99	112.25	.....	.....	.....	178.11
Civilian Defense .....	464.02	.....	.....	.....	464.02	.....	.....
Reserve for Abatements .....	313.16	.....	.....	.....	313.16	.....	.....
Reserve for Tax Discounts .....	224.60	.....	.....	.....	.....	224.60	.....
Public Service Enterprises:							
Water Department .....	.....	38,080.39	15,594.99	10,504.82	.....	.....	43,470.56
Public Scales .....	10.06	.....	9.16	9.75	9.47	.....	.....
Cemeteries:							
Pine Grove and Merrill Yard	110.38	.....	172.15	524.38	.....	241.85	.....
Valley and Piscataquog .....	.....	.....	.....	.....	.....	.....	.....
Amoskeag & Other Cemeteries	.....	.....	.....	.....	.....	.....	.....
Interest and Maturing Debt:							
Interest on Temporary Loans	1,595.12	.....	.....	.....	1,595.12	.....	.....
Interest on General Loans .....	1,500.00	.....	.....	.....	1,500.00	.....	.....
Maturing Debt .....	.....	.....	.....	.....	.....	.....	.....
Other Governmental Units:							
County Tax .....	.....	.....	.....	.....	.....	.....	.....
Per Capita School Tax .....	.....	.....	.....	.....	.....	.....	.....
Totals .....	\$52,582.28	\$7,158.78	\$41,803.47	\$84,756.73	\$63,082.15	\$6,468.50	\$47,023.52

*EXHIBIT C-1—SCHEDULE C—"10"*

CITY OF MANCHESTER  
BUDGETARY APPROPRIATION AND TAXES  
ASSESSED

Fiscal Year Ended December 31, 1941

## Taxes Assessed:

Property Taxes .....	\$3,275,955.86
Poll Taxes .....	90,864.00
National Bank Stock Taxes .....	5,769.90
School Tax from Towns ..	991.50

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\$3,373,581.26

Anticipated Revenue ..... 400,000.00

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Total Available for Appropriation ..... \$3,773,581.26

## Appropriations:

City's Departments .....	\$2,339,010.00
Maturing Principal on Debt .....	488,000.00
Maturing Interest on Debt .....	106,948.90
Interest on Temporary Loans .....	4,000.00
School Per Capita Tax .....	16,840.00
Hillsborough County Tax .....	732,329.90

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Total Appropriations ..... 3,687,128.80

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Overlay Raised by Taxation ..... \$ 86,452.46

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# EXHIBIT "C-2"

## CITY OF MANCHESTER

### COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending December 31, 1941

#### NON-REVENUE ACCOUNTS

Title of Appropriations	Balance From 1940	Current Appropriations	Cash Receipts	Transfers and Other Credits	Total Available	Cash Expenditures	Transfers and Other Debits	Total Charges	Balances Carried to 1942
<b>Highways:</b>									
Resurfacing .....	.....	\$ 85,000.00	.....	\$ 28.80	\$ 85,028.80	\$ 29,168.52	\$ 55,860.28	\$ 85,028.80	.....
New Sewers .....	\$ 934.52	10,000.00	.....	.....	10,934.52	5,694.52	5,239.70	10,934.52	.....
New Highways .....	71.84	.....	\$ 307.98	.....	379.82	270.13	109.69	379.82	.....
City—New Sidewalks .....	.....	14,000.00	1,533.58	.....	15,533.58	6,552.92	8,811.51	15,464.43	.....
W.P.A.—Car Track Removal .....	.....	20,000.00	.....	.....	20,000.00	1,636.40	16,008.90	16,645.30	\$ 69.15
W.P.A.—New Sidewalks .....	92.04	16,000.00	8,194.63	.....	24,286.67	4,397.82	19,743.49	24,141.31	3,354.70
W.P.A.—New Sewers .....	.....	77,000.00	.....	11,238.50	88,238.50	14,945.08	73,283.86	8,228.94	145.36
W.P.A.—New Highways .....	3,912.35	27,250.00	.....	.....	31,162.35	11,735.11	19,425.63	31,160.74	9.56
W.P.A.—New Sewers—Airport .....	.....	30,000.00	.....	.....	30,000.00	3,372.90	26,627.10	30,000.00	1.61
<b>Parks and Playgrounds:</b>									
Permanent Improvements:									
Sheridan Emmett Park .....	18.60	.....	.....	.....	18.60	.....	.....	.....	18.60
Rock Rimmer Park .....	.....	.....	3,180.59	.....	3,180.59	3,139.61	40.94	3,180.55	.04
W.P.A.—Stevens Park .....	.....	2,500.00	.....	.....	2,500.00	.....	.....	.....	2,500.00
W.P.A.—Parker Playground .....	.....	2,500.00	.....	.....	2,500.00	2,470.54	14.82	2,485.36	14.64
W.P.A.—Gossler Park Area .....	.....	8,000.00	.....	.....	8,000.00	7,134.55	.....	7,134.55	865.45
W.P.A.—General Parks .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Improvements .....	12.66	15,000.00	.....	.....	15,012.66	14,047.09	261.43	14,308.52	704.14
W.P.A.—Crystal Lake .....	.....	3,000.00	.....	.....	3,000.00	3,000.00	.....	3,000.00	.....
W.P.A.—Athletic Field .....	38.68	.....	.....	.....	38.68	38.68	.....	38.68	.....
<b>Building Department:</b>									
Permanent Improvements to:									
Public Buildings .....	2.42	22,000.00	.....	.....	22,002.42	19,285.19	1,580.95	20,866.14	1,136.28
Addition to Police Station .....	20.37	.....	.....	.....	20.37	.....	.....	.....	20.37
W.P.A.—Permanent Improvements to Public Bldgs. .....	18.51	.....	.....	.....	18.51	.....	.....	.....	18.51
<b>School Department:</b>									
New School Building .....	.....	.....	72.45	.....	72.45	.....	.....	.....	72.45
Construction .....	.....	.....	.....	.....	.....	373.60	.....	373.60	289.59
Improvements to School Yds. .....	663.19	.....	.....	.....	663.19	.....	.....	.....	.....
<b>City Library:</b>									
Improvements to Library .....	1,500.00	.....	.....	.....	1,500.00	.....	.....	.....	1,500.00
Grounds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....



*EXHIBIT "C-2" (Continued)*  
CITY OF MANCHESTER  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
Fiscal Year Ending December 31, 1941  
*NON-REVENUE ACCOUNTS*

Title of Appropriations	Balance From 1940	Current Appropriations	Cash Receipts	Transfers and Other Credits	Total Amounts Available	Cash Expendi- tures	Transfers and Other Credits	Total Amounts Available	Cash Expendi- tures
Fire Department:									
Fire Alarm Underground Work .....	\$ 4,517.07	.....	\$ 18.90	.....	\$ 4,535.97	.....	.....	.....	4,535.97
Water Department:									
New Reservoir Construction	697.45	.....	.....	.....	697.45	.....	.....	.....	697.45
Airport:									
Land for Access Highway .....	.....	\$ 7,000.00	4.75	.....	7,004.75	\$ 5,201.01	.....	5,201.01	1,803.74
Land for Improvements .....	.....	15,000.00	.....	.....	15,000.00	.....	.....	.....	15,000.00
W.P.A.—Permanent Im- provements .....	18,580.94	2,300.00	235.39	.....	21,416.33	21,416.33	.....	21,416.33	.....
State—Improvements .....	8,713.06	.....	11,291.56	.....	20,004.62	20,004.62	.....	20,004.62	.....
Cemeteries:									
Valley Cemetery Brook Project .....	6.47	.....	.....	.....	6.47	.....	.....	.....	6.47
Mayor's Department:									
Alterations to Mayor's Office	1,486.44	.....	.....	.....	1,486.44	1,486.44	.....	1,486.44	.....
Equipment:									
Various Departments:									
Fire Department .....	.....	26,000.00	.....	.....	26,000.00	2,587.20	.....	2,587.20	23,412.80
Highway Department .....	3,353.57	13,000.00	.....	.....	16,353.57	16,353.57	.....	16,353.57	.....
Parks and Playground .....	.....	950.00	.....	.....	950.00	.....	.....	.....	950.00
Assessors' Department .....	.....	2,500.00	.....	.....	2,500.00	1,232.82	.....	1,232.82	1,267.18
Aldermen .....	.....	1,000.00	.....	.....	1,000.00	.....	.....	.....	1,000.00
City Clerk .....	1,750.00	.....	.....	.....	1,750.00	1,538.23	.....	1,538.23	211.77
Health Department .....	.....	700.00	.....	.....	700.00	681.75	.....	681.75	18.25
Library .....	.....	450.00	.....	.....	450.00	450.00	.....	450.00	.....
Traffic Signal Lights .....	.....	3,850.00	.....	.....	3,850.00	1,600.00	.....	1,600.00	2,250.00
Other Equipment .....	1.44	.....	.....	.....	1.44	.....	.....	.....	1.44
Grand Totals .....	\$46,691.62	\$405,000.00	\$24,839.83	\$11,267.30	\$487,798.75	\$199,914.93	\$226,008.30	\$425,923.23	\$61,875.52

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