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City of  
**MANCHESTER**  
New Hampshire



**ANNUAL REPORT**  
For the Year 1949

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TWENTY-NINTH  
ANNUAL REPORT  
*of the*  
CITY OF MANCHESTER  
NEW HAMPSHIRE



*For the Fiscal Year Ending December 31, 1949*

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# MANCHESTER CITY GOVERNMENT

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## *Mayor*

JOSAPHAT T. BENOIT ..... Office, City Hall  
Chosen at election in November, 1947. Salary, \$5,000 per annum.

## *Mayor's Secretary*

Madeline A. Gladu ..... Office, City Hall  
Appointed by the Mayor. Salary, \$2,130 per annum.

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## *Aldermen*

- Ward 1. Robert S. Perkins
- Ward 2. Ray S. Sawyer
- Ward 3. Thomas J. Enright
- Ward 4. John J. Hartnett
- Ward 5. George T. Healy
- Ward 6. Daniel J. McCabe
- Ward 7. Arthur J. Jean
- Ward 8. Leonello Breton
- Ward 9. James E. Hannon
- Ward 10. John Clark
- Ward 11. Elmer D. Roukey
- Ward 12. Edward T. Martel
- Ward 13. Roger R. Manseau
- Ward 14. Roger J. Crowley

*Board of Aldermen*

## FIRST NAMED CHAIRMAN

Accounts—Aldermen Jean, Sawyer, Roukey.

\*Bills on Second Reading—Aldermen Crowley, Hartnett, Manseau.

Cemeteries—Aldermen Perkins, Sawyer, Enright, Breton, Roukey.

City Planning—Aldermen Sawyer, Manseau, Crowley.

Claims—Aldermen Roukey, Healy, Breton.

Enrollment—Aldermen McCabe, Healy, Jean.

Finance—The Mayor, Aldermen Perkins, Sawyer, Enright, Hartnett, Breton, Clark, Crowley.

Lands and Buildings—Aldermen Martel, Healy, McCabe.

Licenses—Aldermen Hartnett, Hannon, Martel.

Lighting Streets—Aldermen Enright, Crowley, Manseau.

Streets and Sewers—Aldermen Hannon, Clark, Breton.

Board of Recreation and Aviation—Aldermen Martel, Clark.

Minor Offices—Aldermen Manseau, Enright, McCabe.

Radio—Aldermen Jean, Healy, Roukey.

Special Tax Committee—Aldermen Hannon, Hartnett, Jean.

Traffic—Aldermen Hartnett, McCabe, Hannon, Clark, Martel.

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\* Ald. Perkins, resigned. Ald. Hartnett, successor.

*Finance Commission*

Leon H. Rice, Clerk ..... Term expires January, 1952

Percy H. Bennett, Chairman ..... Term expires January, 1950

Joseph H. Laflamme ..... Term expires January, 1951

Appointed by Governor for a term of three years.

*City Auditor*

Armand E. Tetu ..... Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in  
January annually. Salary, \$3,190 per annum.

*City Treasurer*

James P. Bourne ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Salary, \$3,300 per annum.

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*Collector of Taxes*

J. Charles Durette ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Term begins June 1. Salary, \$3,190 per annum.

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*Custodian of Deeded Property*

J. Charles Durette ..... Office, City Hall

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

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*Assessors*

Michael J. Healy, Chairman ..... Term expires January, 1953

Gerard E. Croteau ..... Term expires January, 1951

Charles W. Partridge ..... Term expires January, 1955

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$3,600; Members of Board, \$3,300 per annum.

*City Solicitor*

\*Henry P. Sullivan ..... The Bell Building

Elected by Board of Mayor and Aldermen in January biennially.

Salary, \$2,050 per annum.

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\* Resigned. J. Francis Roche, successor.

*City Clerk*

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

Elected by the Board of Mayor and Aldermen in January biennially.

Salary, \$3,800 per annum.

*Superintendent of Public Buildings*

William Cullity ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary, \$3,500 per annum. Term expires April, 1951.

*Registrars of Voters*

Donat H. Richer, Chairman ..... Term expires May, 1950

Harry R. Bennett ..... Term expires May, 1952

Michael E. Ahern, Clerk ..... Term expires May, 1951

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



*Police Commission*

Allan M. Wilson, Chairman ..... Term expires September, 1950  
 \*John F. County, Clerk ..... Term expires September, 1951  
 Arthur E. Moreau ..... Term expires September, 1952  
 Appointed by the Governor for a term of three years. Salary: Chairman,  
 \$150 per annum; Members of Commission, \$100 per annum.

---

\* Resigned. Joseph W. Patterson, successor.

*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, \$3,800 per annum  
 William L. Phinney, Associate ..... Salary, \$1,800 per annum  
 Appointed by Governor. Term until 70 years of age.  
 Robert P. Bingham, Clerk ..... Salary, \$1,800 per annum  
 Joseph McCormack, Chief Probation Officer .... Salary, \$3,080 per annum  
 Frank Lamarre, Probation Officer ..... Salary, 3,080 per annum  
 Appointed by Justice. Term not limited.

*Fire Commissioners*

Zephire Ledoux, Clerk ..... Term expires May, 1951  
 John C. Horan, Chairman ..... Term expires May, 1950  
 Arthur B. Colby ..... Term expires May, 1952  
 Appointed by the Mayor and confirmed by Board of Aldermen in April  
 for a term of three years. Salary: Clerk, \$150 per annum; Members of  
 Commission, \$100 per annum.

*Chief Engineer*

G. Napoleon Guevin ..... Office, Central Station, Vine Street  
 Elected by Board of Fire Commissioners. Salary, \$5,000 per annum.

*Deputy Chief Engineers*

William Gray .....	Salary, \$3,500 per annum
John H. O'Malley .....	Salary, \$3,600 per annum
Ephraim Gendron .....	Salary, \$3,550 per annum

Elected by Board of Fire Commissioners.

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*Sealer of Weights and Measures*

C. Edward Bourassa .....	Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen	
biennially in January. Salary, \$2,750 per annum.	

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*Board of Health*

Jules O. Gagnon, M. D., Chairman .....	Term expires February 1, 1951
Murray H. Towle, M. D. ....	Term expires February 1, 1952
Catherine F. Lowe, Clerk .....	Term expires February 1, 1950

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, \$5,000 per annum
Appointed by Board of Health.	

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\* Resigned. James J. Powers, M. D., successor.

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*Board of Examiners of Plumbers*

Leon H. Goulet, (Master) .....	Term expires January 1, 1951
Hugh Taylor, (Journeyman) .....	Term expires January 1, 1951
Raymond T. Moran, (Inspector) .....	Term: Until successor is appointed
Raymond T. Moran, Chairman	
Virginia C. Murphy, Clerk	

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.

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*City Physician*

Lucien P. Guay, M. D. .... Office, 176 Wilson Street

Elected by vote of the Board and Aldermen in January  
biennially. Salary, \$1,800 per annum.

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*Department of Highways*

Joseph Dallaire, Chairman ..... Term expires January, 1951

John Dana French ..... Term expires January, 1952

Philip W. Sheridan, Clerk ..... Term expires January, 1950

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

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*Surveyor*

Romeo F. Dusseault ..... Office, City Hall

Elected by the Commissioners of Department of Highways.  
Salary, \$6,000 per annum.

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*Commissioner of Charities*

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

Elected biennially at municipal election. Salary, \$3,700 per annum.

## SCHOOL DEPARTMENT

*School Committee*

	Josaphat T. Benoit, Mayor, ex-officio, Chairman
Ward 1.	Blanche M. McLane
Ward 2.	Henry W. N. Bennett, M. D.
Ward 3.	Adler R. Ahlgren
Ward 4.	James F. Berry
Ward 5.	Stanley J. Betley
Ward 6.	Timothy F. Landregan
Ward 7.	Edmund J. LaBore
Ward 8.	Robert H. Coolidge
Ward 9.	Lionel E. Plante
Ward 10.	James A. Pollock
Ward 11.	Robert S. Gorman
Ward 12.	Albert G. Miville, Vice Chairman of the Board
Ward 13.	Edgar F. Geoffrion
Ward 14.	Daniel B. O'Connor

Chosen at the election in November, 1947, for a term of two years.

Salary, \$100 per annum.

J. Leo Dery ..... Clerk of the Board

Appointed biennially by the Board. Salary, \$1,050 per annum.

*Superintendent of Schools*

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

Term expires July 1, 1950. Salary, \$7,000 per annum. \$5,000 paid by City of Manchester and \$2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

*Assistant Superintendent*

Augusta M. Nichols ..... Term expires July 1, 1953

Nominated by members of School Board and elected by State Board of Education. Salary, \$5,000 per annum. \$3,000 paid by the City of Manchester, \$2,000 paid by State of New Hampshire.

*Trustees of Carpenter Memorial Library*

Josaphat T. Benoit, ex-officio

Wilfred J. Lessard .....	Term expires October 1, 1950
Aretas B. Carpenter .....	Term expires October 1, 1951
Samuel P. Hunt .....	Term expires October 1, 1952
Maurice F. Devine .....	Term expires October 1, 1953
*William J. Starr .....	Term expires October 1, 1954
Mrs. Mary C. Manning .....	Term expires October 1, 1955
W. Parker Straw .....	Term expires October 1, 1956

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.

\* Resigned. John J. Sheehan, successor.

*Librarian*

Caroline B. Clement ..... Salary, \$3,500 per annum  
Elected by the Trustees of Library.

*Water Commissioners*

Josaphat T. Benoit, Mayor, ex-officio

Albert J. Precourt, Chairman .....	Term expires January, 1950
D. Frank Shea, Clerk .....	Term expires January, 1951
Charles A. Burke .....	Term expires January, 1952
Murray H. Towle .....	Term expires January, 1953
Arthur H. St. Germain .....	Term expires January, 1954
Charles B. McLaughlin .....	Term expires January, 1955

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum. Chairman, \$400; Clerk, \$400 per annum.

*Superintendent of Water Works*

Percy A. Shaw ..... Office, Old Court House, West Merrimack Street  
Chosen by Water Commissioners annually. Salary, \$7,000 per annum.

*Assistant Superintendent*

James A. Sweeney ..... Salary, \$4,260 per annum

### *Trustees Board of Recreation and Aviation*

Edward T. Flanagan, Clerk .....	Term expires March 1, 1951
Edward T. Martel .....	Term expires January 1, 1950
John Clark .....	Term expires January 1, 1950
James F. O'Neil, Chairman .....	Term expires March 1, 1952
Arthur F. Boisseau .....	Term expires March 1, 1950

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.

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### *Superintendent of Recreation and Aviation*

Ignace J. Gill

Elected by Board of Recreation and Aviation Trustees.

Salary, \$3,600 annually.

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### *City Planning Board*

Josaphat T. Benoit, Mayor, ex-officio member

Ray S. Sawyer, Alderman, ex-officio member

Roger R. Manscau, Alderman, ex-officio member

Roger J. Crowley, Alderman, ex-officio member

Albina S. Martel, Clerk .....	Term expires April 1, 1954
Joseph P. O'Brien .....	Term expires April 1, 1950
Romeo Champagne .....	Term expires April 1, 1951
Edward T. McShane .....	Term expires April 1, 1952
William F. Howes, Chairman .....	Term expires April 1, 1953

Established by ordinance, December 3, 1946. Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years, Mayor and three members of the Committee on City Planning of the Board of Mayor and Aldermen to serve ex-officio.

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### *Board of Adjustment*

Otto Schricker .....	Term expires March 1, 1953
Adrian D. Manseau, Chairman .....	Term expires March 1, 1954
John Joseph Lacey .....	Term expires March 1, 1950
Arthur F. Vytal, Records Clerk .....	Term expires March 1, 1951
Sylvester J. Foley, Clerk .....	Term expires March 1, 1952

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$200 per annum. Clerk of records, \$400.

*Trustees of Cemeteries*

Arthur E. Card .....	Term expires January, 1952
John H. Rice .....	Term expires January, 1952
Robert J. Jobin .....	Term expires January, 1953
Mary C. Manning .....	Term expires January, 1953
William D. Kanteres .....	Term expires January, 1950
*Arthur J. Sullivan .....	Term expires January, 1950
Agnes T. Bryson .....	Term expires January, 1951
Harold M. Worthen .....	Term expires January, 1951

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

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\* Resigned. J. Vincent Broderick, successor.

*Superintendent of All Cemeteries*

Guy H. Erskine ..... Office, Pine Grove Cemetery  
Appointed by Trustees of Cemeteries. Salary, \$3,800 per annum.

*Trustees of Cemetery Funds*

Josaphat T. Benoit, Mayor, ex-officio

Norwin S. Bean, Clerk ..... Term expires January, 1950  
J. Fred French ..... Term expires January, 1955  
Elected by the Board of Mayor and Aldermen in the month of  
September for a term of ten years.

James P. Bourne, Clerk ..... Salary, \$900 per annum

*City Weigher*

\*Maurice J. Bresnahan ..... Office, City Scales, Franklin Street  
Elected by vote of Board of Mayor and Aldermen in January, biennially.  
Salary, \$1,800 per annum.

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\* Assistant to Sealer of Weights and Measures.  
Salary, \$500 per annum.

*Inspector of Petroleum*

Michael J. Dwyer ..... Office, 352 Pearl Street  
 Elected by vote of Board of Mayor and Aldermen in January, biennially.

*Parks and Playgrounds Commission*

\*Hubert B. McDonough ..... Term expires April 1, 1953  
 Harold J. Phelan, Chairman ..... Term expires April 1, 1952  
 Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1951  
 David A. Lamontagne ..... Term expires April 1, 1950  
 George J. Langlois ..... Term expires April 1, 1954

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

\* Resigned. John J. Hurley, successor.

*Superintendent of Parks and Playgrounds*

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$3,600 annually.

*Art Commission*

Maude Briggs Knowlton, Chairman ..... Term expires October 1, 1951  
 John W. Noga, Clerk ..... Term expires October 1, 1950  
 Francoise Trudel Bourcier ..... Term expires October 1, 1952

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

*Selectmen*

## WARD 1

Peter C. Hair

George B. Pickwick

James Pettigrew

## WARD 2

\*Andrew S. Fantom

Nelson F. Marston

Walter Clark Flanders

\* Deceased. David Cheney, successor.



## WARD 3

James B. Reagan

Edmund Skrzyszowski

\*Resigned. Walter Pratt, successor.

\*Philip R. Lyons

## WARD 4

John R. Costello

John M. Fitzgerald

Emile Toupin

## WARD 5

\*Patrick J. Creighton

Edward J. Walsh

William H. Girard

\*Deceased. Lawrence Mahoney, successor.

## WARD 6

\*John D. Ainger

James J. King

Edward J. Harlan

\*Resigned. Michael J. Dugan, successor.

## WARD 7

Joseph C. Gaumont

Robert A. O'Connor

\*James J. Mills

\*Resigned. Francis Heroux, successor.

## WARD 8

Anthime A. Demers

John J. Sullivan

Louis N. Latulippe

## WARD 9

Leo O. Boisvert

Harry W. Walsh

George Duhamel, Jr.

## WARD 10

Arthur Courtois

George I. Van Vliet

Frank A. Smith

## WARD 11

George H. Lambert

Cornelius J. Sullivan

Joseph P. Lyons

## WARD 12

Aime Labbe

Hilarion Plaisance

Albert A. Labbe

## WARD 13

Rolland L. Chapdelaine

Arthur E. Thibodeau

Lucien N. Paquette

## WARD 14

Kalil Attalla

Ferdinand I. Bates

Willibert Gamache

Salary, \$115.00 per term.

*Moderators*

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Ward 1.	Edwin A. Norton
Ward 2.	Charles H. Barnard
Ward 3.	Thomas E. Sheehan
Ward 4.	Walter J. Burke
Ward 5.	William T. Mara, Jr.
Ward 6.	William F. Barrett
Ward 7.	Arthur F. Boisseau
Ward 8.	Walter J. Labore
Ward 9.	Edward W. Morris
Ward 10.	Henry P. Paris
Ward 11.	Hubert T. Carroll
Ward 12.	Emile L. Poirer
Ward 13.	Robert Allard
Ward 14.	Emmett J. Grady

Salary, \$25 for each election or primary.

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*Ward Clerks*

Ward 1.	*John W. Leeman
Ward 2.	Wilfred LaChance
Ward 3.	John J. Sweeney
Ward 4.	Anthony W. Debski
Ward 5.	John McGuigan
Ward 6.	John D. Anger
Ward 7.	Viola Reardon
Ward 8.	Adelard J. Pelissier
Ward 9.	Harry W. Walsh
Ward 10.	Edward J. Boyle
Ward 11.	Harry A. Wade
Ward 12.	Alfred Dumas
Ward 13.	Laura A. Lamy
Ward 14.	Charles W. Knee

Salary, \$130.00 per term.

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\* Resigned. Roland P. Therrien, successor.

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1949

BRIDGES			
	Lands	Buildings	Equipment
Amoskeag Falls Bridge .....	.....	.....	.....
Colias Brook Bridge .....	.....	.....	.....
Elm Street Bridge .....	.....	.....	.....
Goffs Falls Bridge, Brown Avenue .....	.....	.....	.....
Granite Street Bridge .....	.....	.....	.....
Granite Street Bridge, end of Parker Street .....	.....	.....	.....
Kelley Street Bridge .....	.....	.....	.....
Notre Dame Bridge .....	.....	.....	.....
Print Works Bridge, Granite Street .....	.....	.....	.....
Proctor Avenue Bridge .....	.....	.....	.....
Queen City Bridge .....	.....	.....	.....
Second Street Bridge .....	.....	.....	.....
South Main Street Bridge .....	.....	.....	.....
Totals .....	.....	.....	.....
			\$2,472,500.00

CITY CEMETERIES			
	Lands	Buildings	Equipment
Amoskeag Cemetery, Goffstown Road .....	.....	.....	.....
Brown Avenue Cemetery .....	\$1,100.00	.....	.....
Huse Cemetery, Mammoth Road .....	200.00	.....	.....
Huse Cemetery, Young-Sunnyside .....	870.000	.....	.....
Merrill Cemetery, Huse Road .....	1,000.00	.....	.....
Pine Grove Cemetery, Brown Avenue .....	200.00	.....	.....
Pine Grove Cemetery, Calef Road-Fitus Ave. ....	716,110.00	.....	.....
Pine Grove Cemetery, Bourne-Fitus Ave. ....	100.00	\$83,890.00	.....
Piscataquog Cemetery, Milford-Bowman Streets .....	660.00	.....	.....
Squag Cemetery, Bowman Street .....	7,500.00	.....	.....
Stowell Cemetery, Bodwell Road .....	7,975.00	.....	.....
Valley Cemetery, Pine Street .....	850.00	.....	.....
Equipment and Supplies .....	230,000.00	20,000.00	.....
Totals .....	.....	.....	.....
	\$966,565.00	\$103,890.00	\$27,527.22
			\$1,097,982.22

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1949

FIRE STATIONS				
	Lands	Buildings	Equipment	Total
Candia Road, Hose House .....	.....	\$800.00	.....	\$800.00
Central Station, Vine Street .....	\$85,000.00	140,000.00	\$94,787.50	319,787.50
Lake Avenue Engine House .....	3,500.00	32,000.00	26,575.00	62,075.00
Main Street Engine House .....	4,500.00	32,000.00	14,912.50	51,412.50
Mammoth Road Hose House, (not used) .....	900.00	.....	.....	900.00
Nashua-Maple Streets Hose House .....	2,590.00	8,500.00	13,650.00	24,740.00
Rimmon Street Engine House .....	1,200.00	28,800.00	24,047.50	54,047.50
Riverside Hose, Front Street .....	.....	400.00	.....	400.00
Somerville Street Engine House .....	1,200.00	30,800.00	30,462.50	62,462.50
South Elm Street Engine House .....	1,800.00	6,100.00	13,137.50	20,117.50
South Main Street Engine House .....	1,200.00	30,000.00	12,275.00	43,475.00
Webster Street Engine House .....	2,650.00	30,000.00	25,875.00	58,525.00
Weston Street Engine House .....	1,500.00	23,000.00	15,612.50	40,112.50
Weston Street Drill Tower .....	.....	5,000.00	500.00	5,500.00
Fire Alarm Telegraph .....	.....	.....	152,284.00	152,284.00
Massabesic Volunteer Co. ....	.....	.....	1,628.00	1,628.00
Totals .....	\$105,120.00	\$367,400.00	\$425,747.00	\$898,267.00

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1949

	SCHOOLS					Books	Equipment	Total
	Lands	Buildings						
Administration Building, Lowell-Chestnut Streets	\$10,000.00	\$20,000.00			.....	\$9,535.90		\$39,535.90
Amoskang School, Front Street	900.00	20,000.00			\$3,049.00	2,220.00		26,159.00
Ash Street School, Bridge Maple Streets	21,800.00	57,000.00			4,962.00	4,087.00		87,849.00
Bakersville School, Elm-Queen City Avenue	9,000.00	100,000.00			5,910.00	4,216.00		119,126.00
Brown School, Amory-Alsace Streets	7,800.00	52,000.00			4,633.00	2,520.00		66,953.00
Central High School, Concord-Beech Streets	29,700.00	320,300.00			62,855.00	51,913.00		464,768.00
Chandler School, Concord-Ashland Streets	5,540.00	50,000.00			4,695.00	2,179.00		62,414.00
Corey Manual Training School, 250 Concord Street	2,125.00	9,875.00			.....	.....		12,000.00
Crystal Lake School, Bodwell-Corning Roads	100.00	1,550.00			.....	.....		1,650.00
Franklin Street School, Franklin Street	24,000.00	273,800.00			5,016.00	8,633.00		311,449.00
Goff's Falls School, Brown Avenue	2,000.00	28,000.00			2,279.00	1,164.00		33,443.00
Hallsville School, Jewett-Hayward Streets	4,400.00	59,200.00			6,728.00	6,180.00		76,508.00
Harvey District School, South Willow Street	100.00	12,000.00			1,833.00	597.00		14,530.00
Highland School, Beech-Titus Avenue	3,915.00	70,000.00			3,734.00	2,531.00		80,200.00
Lincoln Street School, Merrimack-Lincoln Streets	20,000.00	57,000.00			3,215.00	3,215.00		85,956.00
Maynard School, Merrimack Union Streets	9,000.00	75,000.00			5,741.00	3,841.00		92,890.00
Parker School, South Main Street	6,000.00	40,000.00			4,298.00	3,288.00		53,586.00
Pearl Street School, Pearl Street	4,260.00	23,000.00			4,819.00	1,697.00		35,776.00
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			4,927.00	3,188.00		69,315.00
Varney School, Bowman-Varney Streets	8,560.00	50,000.00			5,417.00	3,995.00		67,972.00
Webster Mills School, Pond Road	100.00	700.00			.....	.....		800.00
Webster Street School, Chestnut Streets	51,755.00	275,000.00			.....	.....		326,755.00
Webster (new) Elm-Bemington-Bay Streets	15,000.00	185,000.00			8,045.00	12,724.00		220,769.00
West Side High and Main Street Schools "West"	16,680.00	583,320.00			20,228.00	18,098.00		638,326.00
Main-Grant and Notre Dame Ave. "Main"	.....	.....			3,603.00	5,935.00		9,538.00
West Side High Athletic Field, Main-Douglas Streets	25,890.00	.....			.....	.....		25,890.00
Weston School, Hanover Street	3,500.00	55,000.00			2,891.00	1,264.00		62,655.00
Wilson School, Wilson-Auburn Streets	8,320.00	92,000.00			5,980.00	3,571.00		109,871.00
Youngsville School, Candia Road	2,000.00	53,000.00			3,265.00	4,131.00		62,396.00
Household Economics	.....	.....			.....	20,329.00		20,329.00
Manual Training Equipment	.....	.....			.....	48,436.23		48,436.23
Storehouse and Janitors' Supplies	.....	.....			.....	1,350.00		1,350.00
Totals	\$357,625.00	\$3,619,545.00			\$179,967.00	\$227,235.13		\$4,184,372.13

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1949

PUBLIC BUILDINGS				Buildings	Equipment & Supplies	Total
Carpenter Memorial Library .....				\$328,600.00	\$471,913.50	\$871,913.50
Isolation Hospital (Manchester City Hospital) .....				121,000.00	16,455.60	153,455.60
Golf Course .....				24,000.00	13,637.00	169,837.00
City Hall: .....				110,000.00	.....	460,000.00
Mayor .....				.....	1,451.46	1,451.46
Aldermen .....				.....	650.00	650.00
Auditor .....				.....	4,174.50	4,174.50
Treasurer .....				.....	2,767.69	2,767.69
Parking Meters .....				.....	58,641.81	58,641.81
Tax Collector .....				.....	4,553.90	4,553.90
City Clerk .....				.....	5,240.00	5,240.00
City Hall Auditorium and Janitors' Supplies .....				.....	2,218.15	2,218.15
Assessors .....				.....	67,080.85	67,080.85
Board of Registrars .....				.....	515.63	515.63
Department of Buildings (Office) .....				.....	6,859.43	6,859.43
Charities Department .....				.....	1,699.75	1,699.75
Board of Adjustment .....				.....	337.75	337.75
Planning Board .....				.....	647.82	647.82
Purchasing Agent (not in use) .....				.....	492.70	492.70
Parking Lot, Franklin-Granite Streets .....				7,000.00	.....	100,000.00
Public Scales, Franklin-Granite Streets .....				.....	516.90	516.90
Scaler of Weights and Measures .....				.....	1,190.60	1,190.60
City Yards, Highway Garage and Incinerator .....				440,000.00	543,964.06	1,043,964.06
Old Battery Building, Manchester Street .....				10,000.00	4,587.63	16,587.63
Old Court House, Franklin Street .....				28,000.00	257.20	55,457.20
Health Department, Old Court House .....				.....	8,429.25	8,429.25
Probation Department, Old Court House .....				.....	2,378.06	2,378.06
Police Station .....				.....	73,959.25	171,959.25
Water Department (details given in Separate report issued by Manchester Water Works) .....				78,750.00	.....	.....
Totals .....				1,009,009.64	3,882,448.13	5,889,270.82
				\$2,156,359.64	\$5,177,068.62	\$9,102,091.31

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1949

PARKS AND PLAYGROUNDS

	Lands	Buildings	Equipment	Total
Cemetery Brook Park, Pine to Lincoln Streets	\$32,000.00	.....	.....	\$32,000.00
Crystal Lake Bath House, Bodwell Road	2,000.00	.....	.....	17,150.00
Derryfield Park, Bridge Street	114,000.00	\$15,150.00	.....	129,150.00
Gossler Park, Blucher-Dubuque Streets	50,000.00	9,130.00	.....	59,130.00
Hanover Common, Hanover Street	99,000.00	.....	.....	99,000.00
Harriman Park, Hall-Central Streets and Lake Ave.	5,000.00	.....	.....	5,000.00
Lafayette Park	45,200.00	.....	.....	45,200.00
Livingston Park and Swimming Pool	50,000.00	14,800.00*	.....	64,800.00
Manchester Athletic Field, Valley-Maple Streets	110,000.00	50,000.00	.....	160,000.00
Merrimack Common, Elm Street	769,500.00	90,000.00	\$46,655.50	866,155.50
Nutts Pond and Bath House	7,500.00	**	.....	7,500.00
Park Common, Lake Avenue	78,900.00	.....	.....	78,900.00
Parker Common, Maple Street	11,400.00	.....	.....	11,400.00
Parker, Walter M. Playground, Marion-McGregor Streets	10,000.00	.....	.....	10,000.00
Prout Park, Young Street	22,300.00	.....	.....	22,300.00
Pulaski Park, Pine-Bridge Streets	49,000.00	.....	.....	49,000.00
Queen City Playground, Queen City Avenue	10,000.00	.....	.....	10,000.00
Recreation Grounds, Goffstown Road, rear	10,000.00	.....	.....	10,000.00
Rock Rimmon Park and Swimming Pool	17,150.00	27,400.00	.....	44,550.00
Simpson Park, Notre Dame Avenue	18,000.00	10,000.00*	.....	28,000.00
Slark Park	79,385.00	.....	.....	80,000.00
Stevens Pond	11,000.00	615.00	.....	11,000.00
Sweeney Park, Lake Avenue-Mammoth Road	4,400.00	.....	.....	4,400.00
Sweeney Park, South Main Street	20,900.00	.....	.....	20,900.00
Victory Park, Concord-Amherst Streets	183,000.00	.....	.....	183,000.00
Wagner Memorial Park, Prospect to Myrtle	16,500.00	.....	.....	16,500.00
West Side Park, Wheelock Street	8,585.00	.....	.....	8,585.00
Public Comfort Station, Merrimack Common	.....	15,000.00	.....	15,000.00
Soldiers' Monument, Supplies and Equipment	.....	.....	230.00	230.00
Soldiers' Monument, Concord Common	.....	32,500.00	77,583.21	110,083.21
Soldiers' Monument, Hanover Common	.....	4,500.00	.....	4,500.00
Soldiers' Monument, Merrimack Common	.....	25,000.00	.....	25,000.00
Soldiers' Monument, Pulaski Park	.....	35,000.00	.....	35,000.00
Soldiers' Monument, Sweeney Park	.....	4,000.00	.....	4,000.00
General John Stark Monument	.....	40,000.00	.....	40,000.00
Ferdinand Gagnon Monument, Lafayette Park	.....	15,000.00	.....	15,000.00
Totals	\$1,834,720.00	\$388,095.00	\$124,468.71	\$2,347,283.71

\* Denotes improvements. \*\* New building under construction.



CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1949

MISCELLANEOUS

	Lands	Buildings	Equipment	Total
Ward 2, Blodgett 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 Ave. ....	21,860.00	63,140.00	.....	85,000.00
Property Deeded to City for Non-Payment of Taxes .....	49,855.00	400.00	.....	50,255.00
Vacant Lands .....	7,881.00	.....	.....	7,881.00
Rock Rimmon—Public Housing .....	91,750.00	1,999,930.00	.....	2,091,700.00
Barry Project—Public Housing .....	.....	153,600.00	.....	153,600.00
Gruener Heights—Public Housing .....	6,300.00	324,700.00	.....	331,000.00
Totals .....	\$184,346.00	\$2,554,590.00	.....	\$2,738,936.00

GENERAL SUMMARY

	Bridges	Lands	Buildings	Books	Equipment	Total
City Bridges .....	\$2,472,500.00	.....	.....	.....	.....	\$2,472,500.00
City Cemeteries .....	.....	\$966,565.00	\$103,890.00	.....	\$27,527.22	1,097,982.22
Fire Stations .....	.....	103,120.00	367,400.00	.....	425,747.00	8,8267.00
Schools .....	.....	357,625.00	3,619,545.00	\$179,967.00	227,235.13	4,384,372.13
Public Buildings .....	.....	1,768,663.05	2,156,359.64	.....	5,177,068.62	9,103,091.31
Parks and Playgrounds .....	.....	1,834,720.00	388,075.00	.....	124,168.71	2,347,283.71
Miscellaneous .....	.....	184,346.00	2,554,590.00	.....	.....	2,738,936.00
Totals .....	\$2,472,500.00	\$5,217,039.05	\$9,189,879.64	\$179,967.00	\$5,982,046.68	\$23,041,432.37



CITY OF MANCHESTER

NEW HAMPSHIRE

# AUDIT REPORT

For the Year Ended  
December 31, 1949



LEONARD D. RICCIO

*Certified Public Accountant*

MANCHESTER, N. H.



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September 28, 1950

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

GENTLEMEN :

Complying with your request and in accordance with Chapter 7, Section 6 of the City Ordinances, I have made an examination of the accounts and underlying records of the City of Manchester for the year ended December 31, 1949 and submit herewith my report comprising exhibits, supporting schedules and comments.

### SCOPE OF AUDIT

The examination for the current year was conducted by means of analyses, verification and independent confirmations. I further examined the records of the various departments. All of the Financial Resolutions were checked. I examined or test checked such records and other supporting evidence to the extent I deemed necessary. A substantial number of outstanding taxes and water accounts receivable were circularized.

The general books of the city are kept on a cash-accrual basis. Except for the taxes and the accounts receivable, the books during the year reflect cash receipts and disbursements, but as at the close of the year the unpaid departmental commitments are recorded to reflect the outstanding liabilities with corresponding charges to the departments.

Separate Balance Sheets for the Non-Revenue Accounts, General Indebtedness and Trust and Investment Funds are embodied in the report under their respective headings.

### BALANCE SHEET — REVENUE ACCOUNTS

#### EXHIBIT A

The Balance Sheet — Revenue Accounts presents the financial condition of the City of Manchester as at the close of business December 31, 1949. The Comparative Balance Sheet — Exhibit L — discloses the increases and decreases in the various accounts between the years 1948 and 1949.

<i>Cash on Hand and in Banks .....</i>	<i>\$638,062.63</i>
--	---------------------

The Cash in Banks was reconciled to the bank statement and confirmed directly to me by the various depositories. Cash on Hand in the office of the City Treasurer was verified by count. Cash on Hand in the custody of the several department officials was verified during the course of the audit and reconciled to December 31, 1949.

The books of the City Treasurer do not differentiate between Revenue and Non-Revenue cash. The reconciliation therefore included both of these cash accounts. The free cash balance available for City purposes was \$485,992.63 as compared with \$541,427.27 the preceding year. Exhibit A, Schedule 1 is an analysis of the cash balance as at the close of the year.

*Taxes Receivable* ..... \$363,273.34

A listing of the unpaid balances in the tax ledgers for the various years was made as at June 30, 1950 and the variances with the control are shown on Exhibit A, Schedule 2. The schedule also details the activity in these accounts. Tax warrants and abatements issued were examined for proper authority and were checked to the controlling accounts as well as test checked to the detail. A substantial number of unpaid taxes were circularized. Any differences indicated on the replies were investigated and satisfactorily explained. The unpaid 1943 Poll Taxes in the amount of \$2,910.00 were abated by authority of the Board of Mayor and Aldermen.

*Tax Titles* ..... \$6,229.34

*Tax Deeds* ..... \$9,256.39

This caption represents property acquired because of the non-payment of taxes. A listing of each of the ledgers was in agreement with the controlling accounts in the Tax Collector's office and the City Auditor's office as at June 30, 1950. Verification letters were sent to all the accounts in Tax Titles Ledger as at that date.

*Departmental Accounts Receivable* ..... \$15,954.44

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of the departmental records. No attempt was made to circularize the accounts. Exhibit A, Schedule 4 details the activity for the year and Schedule 4A ages the accounts. Obviously some of the accounts are uncollectible and should be charged off as they represent a questionable asset.

*Accounts Receivable — Water Works* ..... \$81,872.80

The Accounts Receivable in the Water Works were examined as at August 31, 1950 and reconciled to December 31, 1949. Requests for confirmation were sent to all the outstanding accounts to which a substantial number replied in concurrence. Exhibit A, Schedule 5 summarizes the activity of this department.

*Investments — Water Works* ..... \$119,678.64

Schedule 5A details the above caption. The bonds were verified by inspection and the Cash in the Bank was verified by an examination of the pass books and the confirmations received from the depository.

The Investment is reserved for future construction and was made in accordance with the Public Laws of 1943, Chapter 160.

The Cash and the Accounts Receivable items under the heading of Private Fire Protection Charges were set up with corresponding reserves pending the decision of the court as to the propriety of the charges. The cash is deposited in escrow and was verified by direct correspondence with the depository. A listing of the Accounts Receivable as at August 31, 1950 was in agreement with the controlling account.

*Current Debt* ..... \$186,064.32

Exhibit A, Schedule 6 details the outstanding liabilities of the various departments as at December 31, 1949.

All entries in the Temporary Loan account recording Tax Anticipation Notes as well as the cancelled notes paid during the year were examined.

*Revenue Appropriation Balances* ..... \$99,032.44

The above caption is detailed on Exhibit G and represents the amount carried to the year 1950, upon the approval of the Board of Mayor and Aldermen.

*Water Revenue* ..... \$81,872.80

The uncollected accounts receivable of the Water Works reserved for their appropriation when collected is reflected by this amount.

*Water Department — Reserve for Construction* ..... \$119,678.64

This item is an offset to the Water Works Investment Account shown in the Balance Sheet.

*Revenue of 1950* ..... \$240.00

The Sunday Permits collected in December, 1949 for the year 1950 are reflected in the above.

*Soldiers' Bonus* ..... \$13,209.00

*Interest on Soldiers' Bonus* ..... \$63.95

These items represent the amount payable, when collected, to the State of New Hampshire on Soldiers' Bonus Poll Tax levies for the years 1944 and 1945.

*Tailings* ..... \$6,304.60

Outstanding checks for unclaimed wages and miscellaneous items are reflected in the above liability.

*Other Funds* ..... \$11,875.75

This item represents the unexpended balances in connection with the athletic programs and the cafeterias in the high schools. These funds are administered independently and an audit of the activity of these accounts is not within the scope of this audit. The City merely acts as a depository in these cases. Cash for these accounts is included in the caption Cash on Hand and in Banks Unavailable for City Purposes.

*Parking Meters* ..... \$62,833.03

The unexpended cash from parking meter collections is shown by this amount. The cash is also included in Cash on Hand and in Banks Unavailable for City Purposes. Of the \$12,577.90 Policing and Maintenance expenses, only \$2,000.00 was allowed by the Traffic Committee for the Police Department. Since these charges are direct operating costs, the Parking Meter Fund should bear the entire burden.

*Revenue of 1949 and Prior Years* ..... \$652,536.80

The above caption represents the accumulated surplus as at December 31, 1949. Exhibit A, Schedule 7, 7A and 7B set forth the details of the account for the year under review. The Estimated Revenue Account, a detail of which appears on Schedule 7B, represents revenue of the City other than Taxes, Water Revenue and Borrowings. There was an increase of \$24,208.03 in the Surplus Account, as compared with a decrease of \$36,669.60 for the preceding year. The following is a comparison of the Budgetary Credits disclosing the ratio of Tax Revenue and Estimated Revenue to total Revenue.

	1947	%	1948	%	1949	%
General Property Taxes .....	\$3,945,104	89.7	\$4,404,162	88.4	\$4,519,032	86.4
Other Taxes .....	85,997	2.0	85,880	1.7	84,962	1.6
Total Tax Revenue .....	\$4,031,101	91.7	\$4,490,042	90.1	\$4,603,994	88.0
Estimated Revenue .....	* 365,000	8.3	* 492,498	9.9	499,982	9.5
From Surplus .....					128,500	2.5
Total Revenue .....	\$4,396,101	100.0	\$4,982,540	100.0	\$5,232,476	100.0

\* Excludes School Fund Revenue from State of New Hampshire allocated to School Appropriation.



## BALANCE SHEET — NON-REVENUE ACCOUNTS

## EXHIBIT B

The Balance Sheet for the Non-Revenue Accounts reflects the unexpended appropriation balances of bonds issued as at December 31, 1949. I have examined the resolutions passed by the Board of Mayor and Aldermen and approved during the year under review.

*Cash on Hand and in Banks* ..... \$259,151.39

Verification of the above cash was necessarily included in the verification of Cash on Hand and in Banks as shown on Exhibit A, Schedules 1 and 1A because all cash is included in one general account, there being no segregation between Revenue and Non-Revenue accounts in the office of the City Treasurer. The Non-Revenue cash transactions are given effect in the City Auditor's office by means of journal entries. Transfers from Non-Revenue cash during the year amounted to \$164,956.53 as compared with \$109,200.89 the preceding year.

*Accounts Receivable* ..... \$3,805.41

Exhibit B, Schedule I details the activity of this account for the year and Schedule 1A ages the account. There was no change in the outstanding accounts over the preceding year. Some of the accounts are long overdue and a greater effort should be made to collect them.

*Appropriation Balances* ..... \$256,439.44

The unexpended balances of the bond issues, a detail of which is shown on Exhibit H, is reflected in the above amount. Some of the unexpended balances which had been carried forward for several years and on which there was very little activity were transferred to other accounts in accordance with Chapter 7, Section 8 of the City Ordinances.

*Non-Revenue Reserve* ..... \$3,805.41

The above caption comprises uncollected accounts receivable reserved for appropriations when collected.

## BALANCE SHEET — GENERAL INDEBTEDNESS

## EXHIBIT C

Balance Sheet — General Indebtedness discloses the City liability with respect to borrowings on both serial bonds and long-term notes as at December 31, 1949.

*Net Bonded Debt* ..... \$3,808,000.00

The bonded indebtedness as at December 31, 1949 is detailed in Exhibit C, Schedule 1.

I examined proper authorizations for all loans and further examined all cancelled bonds and interest coupons paid during the year under review. Maturing bonds and coupons outstanding at the close of the year were reconciled to the bank statements and the independent verification submitted by the various depositories.

*Notes Payable* ..... \$38,000.00

The outstanding long-term serial notes are exhibited on Schedule 2. All notes maturing during the year were produced for my inspection.

The activity of the General Indebtedness for the past five years is summarized as follows:

Year	Debt Outstanding End of Year	New Loans	Principal Payments	Interest Charges
1945	\$2,741,500.00	\$277,000.00	\$334,500.00	\$65,437.50
1946	3,319,000.00	923,000.00	345,500.00	60,867.50
1947	3,560,500.00	645,000.00	403,500.00	66,645.00
1948	3,713,000.00	590,000.00	437,500.00	67,512.50
1949	3,808,000.00	540,000.00	445,000.00	70,205.00

Increases in the Bonded Indebtedness involves corresponding increases in Principal Payments and Interest charges as shown by the above summary. The amount of new loans issued have declined since 1946.

Further increases in Debt, Principal Payments and Interest charges can be eliminated by limiting the new bond issues to the amount of the bonds retired during the year. Under this program, the expansion program need not necessarily be curtailed, since the amount derived from unappropriated surplus, as suggested under the comments under Exhibit G, would supplement the Bond Issues for the purchase of equipment or other major improvements.

## BALANCE SHEET — TRUST AND INVESTMENT FUNDS

### EXHIBIT D

The Balance Sheet — Trust and Investment Funds records the assets and sources of such assets in the custody of the City Treasurer and the Treasurer of the Library Trustees.

*Cemetery Trust Funds* ..... \$914,050.46

This item comprises cash on deposit and securities invested as detailed in Schedules 1 and 4. The cash was verified by examination of the pass books of the various savings banks and by direct confirmation. The securities were examined in the presence of the Treasurer of the Cemetery Trust Funds.

*Other Funds* ..... \$34,331.11

The above item represents cash in the savings banks in the custody of the City Treasurer and was verified by inspection of the pass books and by direct confirmation.

*Library Trust Funds* ..... \$190,925.34

All of the cash represented by the above item, whether in custody of the City Treasurer or the Treasurer of the Library Trustees, was verified by an examination of the pass books and by checking the bank statements as well as by independent confirmation received directly from the depositories. The securities were examined by inspection in the presence of the Treasurer of the Library Trustees.

There was no trust accounting of the trust funds in the office of the City Auditor nor did I find any provision for reporting the activity in the Trust and Investment Fund account. It is my opinion that at least two trustees of the trust funds should be present whenever the safe deposit box in which the securities are kept is opened.

There were no bonds to cover the trustees responsible for the trust funds.

#### CASH RECEIPTS AND DISBURSEMENTS

##### EXHIBITS E AND F

A complete classification of the Receipts and Disbursements is shown on the above exhibits which are in agreement with the records of the City Auditor. The City Treasurer's report of cash received and the Treasury Warrant reports were checked in detail. Invoices paid for a period of several months were examined.

#### STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

##### EXHIBITS G AND H

The Appropriations ledger embodying the departmental accounts was checked in detail and found to be in agreement with the controlling accounts. Cash receipts as well as transfers were checked in detail.

Some of the departments had overexpended their appropriation, contrary to Chapter 7, Section 8 of the City Ordinances which states that no liability shall be incurred or no expenditure shall be made until an appropriation has been duly voted. Appropriations as shown on Exhibits G and H are with authority of the Board of Mayor and Aldermen and balances carried forward were properly authorized.

The current budget includes New Equipment appropriations totaling \$63,000.00 which ordinarily would have been financed through a Bond Issue. The preceding year the amount was \$65,000.00. This pay-at-you-go policy should not only be continued but also expanded—particularly if the life of the equipment is shorter than the amortization of the Bond Issue. Financing short lived equipment with long-term Bonds involves paying for equipment after it is obsolete or no longer in use.

The Budgetary Credits for the current year included \$128,500.00 transferred from the Surplus Account. Since most of this item was returned to Surplus in the form of unexpended appropriation balances it might be advisable to earmark it, either in part or in its entirety for new equipment or other major improvements. The amount of the Bond Issue would be smaller of course, with corresponding reductions in principal payments and interest charges.

#### STATEMENT OF TAX RATES AND TAX LEVIES

##### EXHIBIT K

Exhibit K is a statement of tax rates and tax levies for the years 1934 to 1949 and outlines pertinent information relating to the Tax Laws.

#### DEPARTMENTAL COMMENTS — HIGHWAY DEPARTMENT

Exhibits I and J and the supporting schedules show the activity in the Highway Department and the reconciliation to the Auditor's records for the Revenue and Non-Revenue accounts. Interdepartmental transfers in the Highway Department records do not appear in the Auditor's books since they are an allocation of charges in the Highway Department.

In the previous report, it was recommended that internal control over payroll be established and better accountability for materials and supplies through a perpetual inventory system be adopted. Neither of these were placed into effect and I recommend that they be adopted because of the importance of controlling both Payrolls and Materials and Supplies.

#### *City Treasurer*

The City Treasurer carried in one general cash account all of the money belonging to the City, both Revenue and Non-Revenue. I examined a sub-

stantial number of payroll and voucher checks during the period. I further checked the endorsements on the cancelled payroll checks with the signatures on the W-4 Withholding Certificates.

The City Treasurer is bonded for \$80,000.00 and compares with an aggregate in cash and securities of \$1,877,468.10 in the General and Trust Funds as at December 31, 1949.

#### *Assessors*

In addition to examining the Tax Warrant issued to the Collector of Taxes I examined all abatements issued during the period under review. A number of valuation cards were checked to the Tax Warrant. The 1949 tax rate of \$40.60 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

#### *Tax Collector*

I have examined the books and records of the Tax Collector whose duty it is to collect taxes charged to him. In addition to examining proper authorizations for all transfers and abatements, the detail records of cash were checked and found to be in agreement with the records of the Auditor and the Treasurer. The following is a summary of the collection activity for the years 1948 and 1949:

	1948		1949	
	Property	Poll	Property	Poll
Tax Levy .....	\$4,410,442.28	\$79,600.00	\$4,525,308.39	\$78,686.00
Additional Assessment ..	14,793.64	1,538.00	941.51	1,638.00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$4,425,235.92	\$81,138.00	\$4,526,249.90	\$80,324.00
Cash and Discounts ....	4,177,134.16	62,506.00	4,207,151.51	61,646.00
	<hr/>	<hr/>	<hr/>	<hr/>
Per Cent Collector .....	94.35%	77.03%	92.95%	76.74%
	<hr/>	<hr/>	<hr/>	<hr/>

#### *City Clerk*

I examined the books and records of the City Clerk which are in agreement with the controlling accounts. The cash receipt book was totaled and checked. The automobile permit cash book was also totaled for the year and an adequate test was made of the permits issued during the year.

#### *Other Departments*

The department records of School, Fire, Police, Library, Cemetery, Parks and Playgrounds, Recreation and Aviation, Building, Charity, Health and City Scales were also examined.

In conclusion the following summarizes some of the salient items which require your careful consideration:

1. Intensify collection efforts on past due Accounts Receivable and charging off uncollectible ones.
2. Charging Parking Meter Fund with all direct expenses.
3. In general, limiting New Bond issues to the amount of Bonds retired during the year.
4. Expanding the purchase of short lived equipment through revenue funds.
5. Earmarking the budgetary credit from Surplus for equipment purchases or other major improvements.
6. Establishing internal control over payroll and installing a perpetual inventory system in the Highway Department.

I wish to express my appreciation to all the City Officials and the members of their staffs for the co-operation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant.*

## CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1949. I have reviewed the system of internal control and the accounting procedure and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualifications and suggestions which are part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1949 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant.*

EXHIBIT A  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1949  
*Revenue Accounts*

ASSETS

Schedule  
Number

1	Cash on Hand and in Banks:			
	Custody of City Treasurer			
	Free Cash Balance .....	\$485,099.01		
	Unavailable for City Purposes	152,070.00		
			\$637,169.01	
	In Hands of City Officials:			
	Water Works .....	\$543.62		
	City Clerk .....	100.00		
	Tax Collector .....	200.00		
	School Cafeteria .....	50.00		
			893.62	
				\$638,062.63
2	Taxes Receivable:			
	Levy of 1944 .....	\$3,502.02		
	Levy of 1944 Soldiers' Bonus	5,520.00		
			\$9,022.02	
	Levy of 1945 .....	\$4,696.21		
	Levy of 1945 Soldiers' Bonus	7,455.00		
			12,151.21	
	Levy of 1946 .....		4,243.56	
	Levy of 1947 .....		5,149.55	
	Levy of 1948 .....		7,681.20	
	Levy of 1949 .....		325,025.80	
				363,273.34
3	Tax Titles .....			6,229.34
3	Tax Deeds .....			9,256.39
4	Departmental Accounts Receivable .....			15,954.44
5	Water Works:			
	Accounts Receivable .....	\$81,872.80		
5B	Investments .....		119,678.64	
	Private Fire Protection Charges			
	Cash in Escrow .....	\$32,766.13		
	Less Reserve for Cash in			
	Escrow .....	32,766.13		
5A	Accounts Receivable .....	\$5,435.50		
	Less Reserve for Charges ..	5,435.50		
				201,551.44
	TOTAL ASSETS .....			\$1,234,327.58



EXHIBIT A  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1949  
*Revenue Accounts*  
LIABILITIES

Schedule  
Number

*Current Debt:*

6	Accounts Payable .....		\$186,064.32
	U. S. Savings Bonds Deductions .....		616.25
	Revenue Appropriation Balances:		
	Highway Department .....	\$10,049.02	
	Revising Ordinances .....	1,000.00	
	Assessors' New Equipment .....	1,762.00	
	City Clerk—New Equipment .....	3,823.75	
	City Library .....	338.27	
	Parks and Playgrounds—New Equipment .....	2,145.75	
	Printing City Reports .....	1,000.00	
	Kalivas Park Memorial .....	1,500.00	
	Charter Revision .....	966.63	
	Water Works .....	76,447.02	
			<u>99,032.44</u>
	Water Works:		
	Water Revenue (Reserve for Appropriation—When Collected) .....	\$81,872.80	
	Reserve for Construction .....	119,678.64	
			<u>201,551.44</u>
	Revenue of 1950 .....		240.00
	Soldier's Bonus .....	\$13,209.00	
	Interest on Soldiers' Bonus .....	63.95	
			<u>13,272.95</u>
	Tailings .....		6,304.60
	Other Funds:		
	Central High Athletic Fund .....	\$9,919.25	
	West Side High Athletic Fund .....	125.51	
	Cafeteria Fund .....	1,830.99	
			<u>11,875.75</u>
	Parking Meters .....		62,833.03
7	Revenue of 1949 and Prior Years (Surplus) .....		652,536.80
	TOTAL LIABILITIES .....		<u><u>\$1,234,327.58</u></u>

## EXHIBIT A—SCHEDULE 1

## CITY OF MANCHESTER

## SCHEDULE OF CASH BALANCE—DECEMBER 31, 1949

*Revenue and Non-Revenue Cash**Cash on Deposit December 31, 1949:*

Merchants National Bank .....	\$882,085.16
Amoskeag National Bank .....	5,000.00
Manchester National Bank .....	5,000.00
Merchants National Bank (Soldiers' Bonus) .....	297.95
Merchants National Bank—Cash in Escrow for Private Fire Protection Charges (Water Works) .....	32,766.13

Total Cash in Banks .....	<u>\$925,149.24</u>
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Cash on Hand December 31, 1949 .....	<u>3,937.29</u>
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Total Cash .....	<u><u>\$929,086.53</u></u>
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## To be Applied as Follows:

Revenue Cash (Exhibit A) .....	\$637,169.01
Non-Revenue Cash (Exhibit B) .....	259,151.39
Cash in Escrow Private Fire Protection Charges .....	<u>32,766.13</u>
	<u><u>\$929,086.53</u></u>

## Revenue Cash Composition:

Water Works Cash .....	\$76,447.02
Soldiers' Bonus .....	297.95
Cafeteria Fund .....	1,830.99
U. S. Savings Bonds .....	616.25
Parking Meters .....	62,833.03
Athletic Funds .....	10,044.76
Free Cash Balance .....	<u>485,099.01</u>
	<u><u>\$637,169.01</u></u>

EXHIBIT A—SCHEDULE 1A  
CITY OF MANCHESTER  
TREASURER'S DEPARTMENT  
*Cash Receipts and Disbursements*  
For the Fiscal Year Ended December 31, 1949

	Balance First Month	Receipts	Disburse- ments	Balance End of Month
January .....	\$868,267.47	\$176,303.60	\$463,056.29	\$581,514.78
February .....	581,514.78	632,626.01	413,041.75	801,099.04
March .....	801,099.04	153,639.02	464,292.52	490,445.54
April .....	490,445.54	683,720.06	431,960.15	742,205.45
May .....	742,205.45	112,361.86	428,308.41	426,258.90
June .....	426,258.90	633,811.84	657,305.98	402,764.76
July .....	402,764.76	659,838.36	655,837.53	406,765.59
August .....	406,765.59	817,797.89	490,618.56	733,944.92
September .....	733,944.92	2,265,806.42	1,513,890.18	1,485,861.16
October .....	1,485,861.16	845,289.22	467,157.44	1,863,992.94
November .....	1,863,992.94	748,040.53	510,038.65	2,101,994.82
December .....	2,101,994.82	877,846.88	2,050,755.17	929,086.53
Total for the Year .....		\$8,607,081.69	\$8,546,262.63	
Balance January 1, 1949 ...	868,267.47			
Balance December 31, 1949			929,086.53	
		<u>\$9,475,349.16</u>	<u>\$9,475,349.16</u>	

EXHIBIT A—SCHEDULE 2  
CITY OF MANCHESTER  
STATEMENT OF TAX COLLECTOR'S DEPARTMENT  
For the Fiscal Year Ended December 31, 1949

	1943	1944	1945	1946	1947	1948	1949 Property	1949 Poll
Balance January 1, 1949 .....	\$3,033.19	\$10,101.01	\$13,869.21	\$5,079.56	\$6,823.15	\$237,878.85	.....	.....
<i>Charges:</i>								
1949 Tax Warrant .....	.....	.....	.....	.....	.....	.....	\$4,519,032.39	\$78,686.00
1949 National Bank Stock Tax ..	.....	.....	.....	.....	.....	.....	5,748.00	.....
1949 School Tax on Property of	.....	.....	.....	.....	.....	.....	.....	.....
Adjoining Towns .....	.....	.....	.....	.....	.....	.....	528.00	.....
Additional Taxes Assessed .....	73.35	186.22	184.80	212.84	249.06	818.80	941.51	1,638.00
Refunds on Overpayments and	.....	.....	.....	.....	.....	.....	.....	.....
Corrections .....	.20	.01	.....	.....	.....	492.04	335.86	.....
Total Charges and Balance ..	\$3,106.74	\$10,287.24	\$14,054.01	\$5,292.40	\$7,072.21	\$239,189.69	\$4,526,585.76	\$80,324.00
<i>Credits:</i>								
Cash Collections .....	\$125.35	\$774.22	\$1,178.80	\$776.84	\$1,379.06	\$226,919.21	\$4,180,014.54	\$61,646.00
Abatements .....	2,981.39	491.00	724.00	272.00	543.60	4,589.28	11,776.45	1,310.00
Discounts Allowed on Property	.....	.....	.....	.....	.....	.....	.....	.....
Taxes .....	.....	.....	.....	.....	.....	.....	27,136.97	.....
Total Credits .....	\$3,106.74	\$1,265.22	\$1,902.80	\$1,048.84	\$1,922.66	\$231,508.49	\$4,218,927.96	\$62,956.00
Balance December 31, 1949 .....	.....	\$9,022.02	\$12,151.21	\$1,243.56	\$5,149.55	\$7,681.20	\$307,657.80	\$17,368.00

## Reconciliation December 31, 1949 to June 30, 1950

	1943	1944	1945	1946	1947	1948	Property	1949	Poll
Balance December 31, 1949 .....									
Charges in 1950 .....	.....	\$9,022.02 62.52	\$12,151.21 62.08	\$4,243.56 74.25	\$5,149.55 76.98	\$7,681.20 123.26	\$307,657.80 669.51	\$17,368.00 622.00	
Credits in 1950 .....	.....	\$9,084.54 451.52	\$12,213.29 766.08	\$4,317.81 366.25	\$5,226.53 528.98	\$7,804.46 1,253.26	\$308,327.31 245,553.17	\$17,990.00 7,506.00	
Balance June 30, 1950 .....	.....	\$8,633.02	\$11,447.21	\$3,951.56	\$4,697.55	\$6,551.20	\$62,774.14	\$10,484.00	
Balance Verified per Detail June 30, 1950 .....	.....	8,628.00	11,448.00	3,954.00	4,690.50	6,547.20	62,770.06	10,484.00	
Differences—Detail Over* or Short .....	.....	\$5.02	*\$ .79	*\$2.44	\$7.05	\$4.00	\$4.08	.....	.....

EXHIBIT A—SCHEDULE 3  
CITY OF MANCHESTER  
STATEMENT OF TAX TITLE AND TAX DEEDS  
For the Fiscal Year Ended December 31, 1949

	Tax Titles	Tax Deeds
Balance January 1, 1949 .....	\$1,629.62	\$10,198.09
<i>Charges in 1949</i>		
Warrant .....	\$1,257.00	.....
Tax Sale .....	10,787.16	\$20.40
Adjustment .....	.10	3.00
Transfer from Tax Titles ....	.....	336.87
	12,044.26	360.27
	\$13,673.88	\$10,558.36
<i>Credits in 1949</i>		
Cash .....	\$7,014.14	\$1,301.97
Abatements .....	90.53	
Transfer to Tax Deeds .....	336.87	
Adjustment .....	3.00	
	7,444.54	
Balance December 31, 1949 .....	\$6,229.34	\$9,256.39

EXHIBIT A—SCHEDULE 4  
CITY OF MANCHESTER  
SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE

For the Fiscal Year Ended December 31, 1949

Department	Balance Jan. 1, 1949	Charges	Credits	Balance Dec. 31, 1949
Health .....	\$883.97	\$1,255.92	\$937.34	\$1,202.55
Highway .....	8,226.53	3,888.69	8,039.22	4,076.00
School .....	1,038.70	48,568.69	41,000.50	8,606.89
Cemeteries .....	69.00	9.00	9.00	69.00
Recreation and Aviation .....		6,821.21	6,821.21	.....
Parks and Playgrounds .....		1,445.14	1,445.14	.....
Police .....		2,000.00	.....	2,000.00
Total (Exhibit A) ..	<u>\$10,218.20</u>	<u>\$63,988.65</u>	<u>\$58,252.41</u>	<u>\$15,954.44</u>

EXHIBIT A—SCHEDULE 4A  
CITY OF MANCHESTER  
SCHEDULE OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE—AGED  
As at December 31, 1949  
*Revenue Accounts*

Year	Health	Highway	School	Cemeteries	Police	Total
1929 .....		\$452.54				\$452.54
1930 .....		155.55				155.55
1931 .....		21.87				21.87
1932 .....		25.00				25.00
1933 .....		1,122.88				1,122.88
1935 .....		18.00				18.00
1936 .....		626.18				626.18
1937 .....	\$167.14					167.14
1938 .....	248.56					248.56
1939 .....		3.00				3.00
1940 .....	167.14			\$7.00		174.14
1941 .....				6.00		6.00
1942 .....				6.00		6.00
1943 .....		46.60		15.00		61.60
1944 .....	90.00	562.16				652.16
1945 .....	197.14	512.77				709.91
1946 .....		118.91		4.00		122.91
1947 .....	14.00	202.51		10.00		226.51
1948 .....		82.33	\$124.43	12.00		218.76
1949 .....	318.57	125.70	8,482.46	9.00	\$2,000.00	10,935.73
Total ..	<u>\$1,202.55</u>	<u>\$4,076.00</u>	<u>\$8,606.89</u>	<u>\$69.00</u>	<u>\$2,000.00</u>	<u>\$15,954.44</u>



## EXHIBIT A—SCHEDULE 5

## CITY OF MANCHESTER

## STATEMENT OF WATER WORKS

For the Fiscal Year Ended December 31, 1949

*Accounts Receivable*

	Water	Fines	Miscellaneous	Total
Balance January 1, 1949 .....	\$80,202.81	\$10.80	\$2,967.15	\$83,180.76
<i>Accounts Rendered in 1949:</i>				
January Quarter .....	16,379.25	219.22	9,152.44	25,750.91
April Quarter .....	90,822.11	223.25	11,013.84	102,059.20
July Quarter .....	99,672.61	407.30	5,288.29	105,368.20
October Quarter .....	122,109.79	299.60	31,605.54	154,014.93
Accrual December 31, 1949 .....	85,321.87	12.40	432.64	85,766.91
Total .....	\$494,508.44	\$1,172.57	\$60,459.90	\$556,140.91
<i>Credits in 1949:</i>				
Cash Receipts .....	\$412,527.32	\$1,162.77	\$56,907.44	\$470,597.53
Abatements .....	2,200.66	.....	1,469.92	3,670.58
Total Credits .....	\$414,727.98	\$1,162.77	\$58,377.36	\$474,268.11
Balance December 31, 1949 .....	\$79,780.46	\$9.80	\$2,082.54	\$81,872.80
Reconciliation December 31, 1949 to August 31, 1950				
Balance December 31, 1949 .....	\$79,780.46	\$9.80	\$2,082.54	\$81,872.80
Add:				
Accounts Rendered in 1950 .....	225,679.83	875.30	18,344.33	244,899.46
Deduct:				
Credits in 1950 .....	\$305,460.29	\$885.10	\$20,426.87	\$326,772.26
	291,999.02	881.70	13,887.92	306,768.64
Balances Verified August 31, 1950 .....	\$13,461.27	\$3.40	\$6,538.95	\$20,003.62

EXHIBIT A—SCHEDULE 5A  
CITY OF MANCHESTER  
STATEMENT OF WATER WORKS  
For the Fiscal Year Ended December 31, 1949  
*Accounts Receivable—Fire Protection*

Balance January 1, 1949 .....	\$2,708.50
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*Charges in 1949:*

January .....	\$2,367.50	
April .....	4,783.50	
June .....	4,771.00	
September .....	4,782.00	
December .....	4,834.00	
	21,538.00	
		\$24,246.50

*Credits:*

Cash Collections .....	\$18,748.00	
Abatements .....	63.00	
	18,811.00	

Balance December 31, 1949 .....	\$5,435.50
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Reconciliation December 31, 1949 to August 31, 1950

Balance December 31, 1949 .....	\$5,435.50
Add Charges .....	9,682.00
	\$15,117.50
Less Credits .....	13,829.00
	\$1,288.50
Balance Verified August 31, 1950 .....	\$1,288.50



EXHIBIT A—SCHEDULE 6  
CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES  
As at December 31, 1949  
*Revenue Accounts*

Appropriation Accounts	Amount
Mayor .....	\$25.82
Aldermen .....	5.39
Auditor .....	437.88
Treasurer .....	429.25
Tax Collector .....	319.78
Assessors .....	858.74
Assessors—New Equipment .....	238.00
City Solicitor .....	136.94
City Clerk .....	149.20
City Clerk—New Equipment .....	24.00
Building Department .....	2,818.36
Registrar .....	135.93
City Hall .....	164.85
Old Court House .....	1.00
Public Comfort Station .....	33.59
Police Department .....	7,142.47
Municipal Court .....	390.00
Sealer of Weights and Measures .....	104.05
Probation Department .....	103.09
Health Department .....	3,918.25
Fire Department .....	1,160.94
Fire Department—New Equipment .....	600.72
Board of Examiners of Plumbers .....	24.15
Highway Department .....	59,610.04
Parker Street Bridge .....	8,534.85
Street Lighting .....	9,265.32
Charities Administration and Outside Relief .....	24,027.52
Old Age Assistance .....	24,906.14
School Department .....	4,220.53
City Library .....	5,116.30
Parks and Playgrounds .....	1,845.73
Golf, and Athletic Field .....	2,142.90

Victory Gardens .....	100.00
Damages and Claims .....	1,210.00
Salary Allowance .....	1,600.32
Printing and Stationery .....	118.75
Incidentals .....	750.00
Pensions .....	490.68
Planning Board .....	324.00
Refund .....	1.25
Water Works .....	22,274.96
Public Scales .....	31.84
Cemeteries .....	200.70
Zoning Board of Adjustment .....	70.00
Total .....	<u>\$186,064.32</u>

EXHIBIT A—SCHEDULE 7  
CITY OF MANCHESTER  
STATEMENT OF REVENUE OF 1949 AND  
PRIOR YEARS

For the Fiscal Year Ended December 31, 1949

Balance January 1, 1949 .....		\$628,328.77
<i>Revenue Credits:</i>		
Cash Receipts .....	\$3,343.85	
Additional Warrants:		
Property Taxes .....	\$1,201.07	
Poll Taxes .....	524.00	
	<hr/>	1,725.07
Unliquidated 1948 Liabilities .....	876.13	
Miscellaneous .....	.36	
	<hr/>	5,945.41
Excess Budgetary Credits Over Applications (Schedule 7A) .....		149,692.62
		<hr/>
Total Credits .....		\$783,966.80
<i>Revenue Charges:</i>		
Cash Charges .....	\$20.00	
Abatement of 1943 Unpaid Poll Taxes .....	2,910.00	
Transfer to Budgetary Credit .....	128,500.00	
	<hr/>	131,430.00
Balance December 31, 1949 (Exhibit A) .....		<u><u>\$652,536.80</u></u>

## EXHIBIT A—SCHEDULE 7A

## CITY OF MANCHESTER

## STATEMENT OF REVENUE OF 1949

For the Fiscal Year Ended December 31, 1949

*Budgetary Credits:*

Current Year Tax Warrant:		
Property Taxes .....	\$4,519,032.39	
Poll Taxes .....	78,686.00	
National Bank Stock Tax .....	5,748.00	
School Tax on Property of Ad- joining Towns .....	528.00	
	<hr/>	\$4,603,994.39
Transfer from Revenue of 1948 and Prior Years (Surplus) .....		128,500.00
Estimated Revenue .....	\$499,982.33	
Excess Revenue over Estimated Revenue (Schedule 7B) .....	26,703.77	
	<hr/>	526,686.10
Appropriation Unexpended Balances	\$132,592.30	
Less Appropriation Overdrafts ....	12,182.96	
	<hr/>	120,409.34
Total Budgetary Credits .....		<hr/> \$5,379,589.83

*Budgetary Appropriations:*

Original Appropriation .....	\$4,723,017.50	
Hillsborough County Tax .....	496,659.22	
State Per Capita School Tax .....	12,800.00	
	<hr/>	5,232,476.72
Excess Budgetary Credits over Appropriations .....		<hr/> \$147,113.11

*Other Credits:*

Additional Warrants:		
Property Taxes .....	\$941.51	
Poll Taxes .....	1,638.00	
	<hr/>	2,579.51
Excess Budgetary Credits over Appropriations to Revenue of Prior Years (Schedule 7) .....		<hr/> <hr/> \$149,692.62

EXHIBIT A—SCHEDULE 7B  
CITY OF MANCHESTER  
STATEMENT OF ESTIMATED REVENUE  
For the Fiscal Year Ended December 31, 1949

Budgetary Estimate ..... \$499,982.33

*Sources of Income:*

State of New Hampshire:

Savings Bank Tax .....	\$25,351.49	
Railroad Tax .....	8,762.32	
Interest and Dividend Tax ....	123,037.81	
	<hr/>	\$157,151.62

Other:

Housing Authorities .....	\$19,200.81	
Sale of Land and Buildings ....	6,000.00	
	<hr/>	25,200.81

Licenses:

Dogs .....	\$5,936.00	
Amusement .....	3,700.75	
Bowling, Billiard, and Pool ....	453.00	
Milk .....	196.00	
Junk .....	156.00	
Garbage .....	9.50	
All Others .....	7,066.09	
Bicycle Registrations .....	1,443.65	
Beano .....	210.00	
	<hr/>	19,170.99

Permits:

Automobile .....	\$181,440.45	
Marriage .....	1,854.00	
Sewer .....	6,333.84	
Sunday .....	196.00	
	<hr/>	189,824.29
Certified Copies—Births, Deaths, Marriages ....		914.00

Public Comfort Station:

Scales and Weighling .....	\$148.60	
Coin Locks .....	351.65	
Telephone Collections .....	48.41	
	<hr/>	548.66



EXHIBIT A—SCHEDULE 7B—*Continued*  
 CITY OF MANCHESTER  
 STATEMENT OF ESTIMATED REVENUE  
 For the Fiscal Year Ended December 31, 1949

*Sources of Income (Continued)*

Interest and Costs:		
Interest on Taxes .....	\$7,460.82	
Interest on Redemptions .....	462.36	
Cost on Taxes .....	3,457.12	
Cost on Redemptions .....	318.30	
Administration Cost on Real Estate .....	77.43	
	<hr/>	11,776.03
Municipal Court—Fines and Forfeits .....		22,102.90
School Department—Sale of Books, Supplies, etc. ....		809.37
City Library—Fines and Miscellaneous Sales ...		3,601.94
Recreation and Aviation:		
Municipal Golf Course .....	\$14,917.10	
Athletic Field .....	4,268.84	
	<hr/>	19,185.94
City Scales .....		63.90
Board of Examining Plumbers .....		75.00
Parks and Playgrounds—Rent of Land .....		100.00
Board of Adjustments .....		390.00
Cemeteries:		
Sale of Lots and Graves .....	\$21,961.85	
Interments .....	6,883.00	
Care of Lots and Graves .....	615.00	
Miscellaneous .....	8,079.20	
	<hr/>	37,539.05
Interest and Premiums:		
Interest on Perpetual Care of Lots .....	\$188.91	
Interest on Soldiers' Bonus .....	3.06	
Interest on Bonds .....	761.24	
Premium on Bonds .....	4,989.60	
	<hr/>	5,942.81
Total Cash Credited to Estimated Revenue		<hr/> \$494,397.31

EXHIBIT A—SCHEDULE 7B—*Concluded*  
CITY OF MANCHESTER  
STATEMENT OF ESTIMATED REVENUE  
For the Fiscal Year Ended December 31, 1949

*Sources of Income* (Continued)

Departmental Accounts Receivable:

School .....	\$48,568.69	
Board of Recreation and Aviation ..	6,764.64	
Highway .....	21.16	
Health .....	1,218.56	
Cemetery .....	9.00	
Parks and Playgrounds .....	150.50	
	<hr/>	56,732.55

Other:

1949 Sunday Permits Collected in 1948 .....	689.50
	<hr/>
	\$551,819.36

Deduct Other Charges:

Abatements—School Department	\$2,934.51	
Abatements—Health Department	11.43	
Transfer to School (Dog Tax)	5,120.00	
Transfers to Cemetery Trust		
Fund .....	16,479.32	
Reversing Entry—Cash on Hand,		
Police .....	588.00	
	<hr/>	25,133.26
		<hr/>
		526,686.10

Excess Actual Revenue over Budgetary Estimated Revenue	<u><u>\$26,703.77</u></u>
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## EXHIBIT B

## CITY OF MANCHESTER

## BALANCE SHEET AS AT DECEMBER 31, 1949

*Non-Revenue Accounts*

ASSETS		LIABILITIES	
Schedule Number			
	Cash on Hand and in Bank ..		
1	Accounts Receivable .....		\$2,711.95
		<i>Highway:</i>	
		New Highways .....	\$770.91
		New Sewers .....	54,929.19
		New Sidewalks .....	15,000.00
		Highway Resurfacing .....	34,111.31
		Cemetery Brook Sewer Project .....	20,987.47
		New Sewers Rockland Avenue .....	2,438.17
		Amoskeag and Other Bridges .....	22,615.23
		Permanent Improvements to Bridges	38,072.00
		<i>Parks and Playgrounds:</i>	
		Sheridan-Emmett Park .....	2,138.22
		General Improvements .....	2,004.61
		New Bath House and Dam .....	20,000.00
		<i>Building:</i>	
		Carpenter Library Roof .....	497.60
		Improvement to Public Buildings ....	5,130.01
		<i>Airport:</i>	
		Land for Airport Access Highway ..	549.43
		Land for Airport Improvements ....	1,734.99
		<i>Equipment:</i>	
		Highway Department .....	34,080.87
		Assessors Office .....	1,267.18
		City Clerk .....	112.25
		Non-Revenue Reserve .....	256,439.44
			3,805.41
		Total Liabilities .....	\$262,956.80
		Total Assets .....	\$262,956.80

EXHIBIT B—SCHEDULE 1  
CITY OF MANCHESTER  
SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE

For the Fiscal Year Ended December 31, 1949

*Non-Revenue Accounts*

Department	Balance Jan. 1, 1949	Charges	Credits	Balance Dec. 31, 1949
<i>Highway:</i>				
New Sidewalks .....	\$1,123.77	.....	.....	\$1,123.77
New Sewers .....	303.97	.....	.....	303.97
New Highways .....	2,057.39	.....	\$624.57	1,432.82
New Equipment .....	.....	\$1,150.00	1,150.00	.....
Resurfacing .....	96.28	14,624.92	14,000.35	720.85
New Garage .....	224.00	.....	.....	224.00
Totals .....	\$3,805.41	\$15,774.92	\$15,774.92	\$3,805.41

## EXHIBIT B—SCHEDULE 1A

## CITY OF MANCHESTER

## SUMMARY OF ACCOUNTS RECEIVABLE—AGED

As at December 31, 1949

*Non-Revenue Accounts*

	Highway Resurfacing	New Garage	New Highway Curbing	New Sidewalks	New Sewers	Total
1923 .....	.....	.....	\$38.58	.....	.....	\$38.58
1925 .....	.....	.....	43.00	.....	.....	43.00
1926 .....	.....	.....	106.40	.....	.....	106.40
1927 .....	.....	.....	439.25	.....	.....	439.25
1928 .....	.....	.....	375.33	.....	.....	375.33
1929 .....	.....	.....	188.19	.....	.....	188.19
1930 .....	.....	.....	325.51	.....	.....	325.51
1931 .....	.....	.....	438.03	.....	.....	438.03
1932 .....	.....	.....	.....	\$31.20	.....	31.20
1933 .....	.....	.....	45.30	146.45	.....	191.75
1934 .....	.....	.....	57.80	549.12	.....	606.92
1935 .....	.....	.....	.....	347.92	\$303.97	651.89
1936 .....	.....	.....	.....	8.22	.....	8.22
1938 .....	.....	.....	.....	40.86	.....	40.86
1947 .....	.....	\$224.00	.....	.....	.....	224.00
1948 .....	\$96.28	.....	.....	.....	.....	96.28
Totals ...	\$96.28	\$224.00	\$2,057.39	\$1,123.77	\$303.97	\$3,805.41

EXHIBIT B—SCHEDULE 2  
CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES  
As at December 31, 1949

*Non-Revenue Accounts*

<i>Highway:</i>	Amount
Cemetery Brook Sewer Project .....	\$818.39
New Sewers .....	1,659.12
<i>Building:</i>	
Permanent Improvements to Public Buildings .....	72.09
<i>Fire:</i>	
Pumping Engine .....	162.35
Total .....	<hr/> \$2,711.95

# EXHIBIT C

## CITY OF MANCHESTER

### BALANCE SHEET AS AT DECEMBER 31, 1949

#### General Indebtedness

ASSETS		LIABILITIES	
Schedule Number		Schedule Number	
1	Net Bonded Debt—		
	Balancing Account . . . . .		\$1,083,190.43
2	Notes Payable—		
	Balancing Account . . . . .		928,180.92
			80,363.31
			24,343.00
			296,074.16
			52,730.00
			900.00
			245,847.47
			135,669.21
			94,418.01
			66.00
			99,393.20
			825.00
			65,936.30
			28,000.00
			4,030.00
			404,876.05

1	School .....	199,758.64	
	Water (from General Fund) .....	7,500.00	
	Police .....	53,898.30	
	Permanent Improvements to Cemeteries .....	2,000.00	
		<u>\$3,808,000.00</u>	
<i>Serial Notes:</i>			
2	Airport Loan .....	\$2,000.00	
	Victory Park and Merrimack Parking Area .....	36,000.00	
		<u>38,000.00</u>	
	Total Liabilities .....	<u>\$3,846,000.00</u>	
Total Assets .....		<u>\$3,846,000.00</u>	



EXHIBIT C—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF BONDS OUTSTANDING  
As at December 31, 1949

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1949
Permanent Improvements .....	Sept. 1, 1930	Sept. 1, 1950	20 Years	4	\$425,000.00	\$20,000.00
Permanent Improvements .....	Oct. 1, 1931	Oct. 1, 1950-51	20 Years	4	300,000.00	30,000.00
Permanent Improvements .....	April 1, 1932	April 1, 1950-52	20 Years	4½	100,000.00	15,000.00
Permanent Improvements .....	Sept. 1, 1934	Sept. 1, 1950-54	20 Years	3½	50,000.00	10,000.00
Permanent Improvements .....	June 1, 1935	Oct. 1, 1950-55	20 Years	3	50,000.00	12,000.00
Permanent Improvements .....	Sept. 1, 1935	Sept. 1, 1950-55	20 Years	3	65,000.00	18,000.00
Permanent Improvements .....	Sept. 1, 1935	Sept. 1, 1950-55	20 Years	3	60,000.00	18,000.00
Municipal Improvements (New Sewers) .....	Dec. 1, 1935	Dec. 1, 1950-55	20 Years	3	100,000.00	30,000.00
Permanent Improvements .....	July 1, 1936	July 1, 1950-56	20 Years	3	120,000.00	42,000.00
McGregor (Notre Dame) Bridge .....	Aug. 1, 1936	Aug. 1, 1950-56	20 Years	3	250,000.00	84,000.00
Incinerator .....	Sept. 1, 1936	Sept. 1, 1950-56	20 Years	3	85,000.00	28,000.00
Development and Improvement of Airport .....	Mar. 1, 1937	Mar. 1, 1950-57	20 Years	3	60,000.00	24,000.00
Municipal Improvements (New Sewers) .....	Mar. 1, 1937	Mar. 1, 1950-57	20 Years	3	100,000.00	40,000.00
Municipal Improvements (New Sewers) .....	May 1, 1937	May 1, 1950-57	20 Years	3	80,000.00	32,000.00
Municipal Improvements .....	July 1, 1937	July 1, 1950-57	20 Years	3	45,000.00	16,000.00
Municipal Improvements .....	July 1, 1938	July 1, 1950-58	20 Years	2½	200,000.00	90,000.00

EXHIBIT C—SCHEDULE 1—*Concluded*  
CITY OF MANCHESTER  
SCHEDULE OF BONDS OUTSTANDING  
As at December 31, 1949

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1949
Municipal Improvements (New Highways) .....	July 1, 1938	July 1, 1950-58	20 Years	2½	50,000.00	18,000.00
Municipal Improvements and Equipment .....	Aug. 1, 1938	Aug. 1, 1950-58	20 Years	2½	125,000.00	54,000.00
Municipal Improvements .....	Oct. 1, 1938	Oct. 1, 1950-58	20 Years	2½	25,000.00	9,000.00
Webster School Construction ..	Sept. 1, 1939	Sept. 1, 1950-59	20 Years	3	138,000.00	68,000.00
Municipal Improvements .....	April 1, 1939	April 1, 1950-59	20 Years	2	200,000.00	100,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1939	Sept. 1, 1950-59	20 Years	2	125,000.00	55,000.00
Municipal Improvements and Equipment .....	April 1, 1940	April 1, 1950-60	20 Years	1¾	200,000.00	110,000.00
Municipal Improvements and Equipment .....	July 1, 1940	July 1, 1950	10 Years	1¼	120,000.00	12,000.00
Municipal Improvements .....	Sept. 1, 1940	Sept. 1, 1950-60	20 Years	1½	100,000.00	55,000.00
Municipal Improvements and Equipment .....	April 1, 1941	April 1, 1950-61	20 Years	1½	200,000.00	120,000.00
Municipal Improvements and Equipment .....	July 1, 1941	July 1, 1950-51	10 Years	1¼	140,000.00	28,000.00
Municipal Improvements .....	Oct. 1, 1941	Oct. 1, 1950-51	10 Years	1¼	50,000.00	10,000.00
Municipal Improvements and Equipment .....	July 1, 1942	July 1, 1950-52	10 Years	1¼	200,000.00	60,000.00
Municipal Improvements and Equipment .....	Aug. 1, 1944	Aug. 1, 1950-54	10 Years	1¼	160,000.00	80,000.00

Municipal Improvements and Equipment .....	Aug.	1, 1945	Aug.	1, 1950-55	10 Years	1¼	277,000.00	165,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1946	Aug.	1, 1950-56	10 Years	1½	333,000.00	231,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1946	Aug.	1, 1950-66	20 Years	1½	590,000.00	500,000.00
Municipal Construction .....	Aug.	1, 1947	Aug.	1, 1950-67	20 Years	1½	295,000.00	265,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1947	Aug.	1, 1950-57	10 Years	1½	350,000.00	280,000.00
Municipal Improvements and Highway Resurfacing .....	Aug.	1, 1948	Aug.	1, 1950-58	10 Years	2	100,000.00	90,000.00
Bridge and Sewer Construction	Aug.	1, 1948	Aug.	1, 1950-68	20 Years	2	185,000.00	175,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1948	Aug.	1, 1950-58	10 Years	2	305,000.00	274,000.00
Municipal Improvements and Equipment .....	Sept.	1, 1949	Sept.	1, 1950-59	10 Years	1¾	235,000.00	235,000.00
Bridge, Highway and Sewer Construction .....	Sept.	1, 1949	Sept.	1, 1950-69	20 Years	1¾	305,000.00	305,000.00
							<u>\$6,898,000.00</u>	
Total Serial Bonds (Exhibit C) .....								<u>\$3,808,000.00</u>

## SUMMARY

General Bonded Debt—January 1, 1949 .....	\$3,713,000.00
Add: Bonds Issued During the Year (Schedule 1A) ...	540,000.00
<hr/>	
Deduct: Bonds Paid During the Year .....	\$4,253,000.00
	445,000.00
<hr/>	
General Bonded Debt—December 31, 1949 .....	<u>\$3,808,000.00</u>

EXHIBIT C—SCHEDULE 1A  
CITY OF MANCHESTER  
STATEMENT OF LOANS AUTHORIZED AND ISSUED  
During the Year Ended December 31, 1949

Description of Bonds	Date of Issue	Date of Maturity	Term	Rate of Interest	Amount Issued
Bridge, Highway and Sewer Construction .....	September 1, 1949	September 1, 1949-69	20 Years	1¾	\$305,000.00
Municipal Improvement and Equipment .....	September 1, 1949	September 1, 1950-69	20 Years	1¾	235,000.00
Total .....					<u>\$540,000.00</u>

NOTE: The above bonds were sold @ 100.924 to Harris Trust and Savings Bank.

EXHIBIT C--SCHEDULE 2  
CITY OF MANCHESTER  
SCHEDULE OF NOTES PAYABLE  
As at December 31, 1949

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1949
Airport Improvements ..	January 2, 1941	January 2, 1951	10 Years	2½	\$10,000.00	\$2,000.00
Municipal Parking Area	July 1, 1947	July 1, 1950-52	5 Years	2½	60,000.00	36,000.00
					<u>\$70,000.00</u>	
Total Notes Payable--(Exhibit C)						<u>\$38,000.00</u>
SUMMARY						
Notes Payable, January 1, 1949 .....					\$51,000.00	
Deduct: Notes Paid During the Year .....					13,000.00	
Notes Payable--December 31, 1949 .....					<u>\$38,000.00</u>	

EXHIBIT D  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1949  
TRUST AND INVESTMENT FUNDS

ASSETS

Schedule  
Number

Cash in Custody of the City Treasurer:

1	Cemetery Trust Funds .....		\$473,050.46
2	Other Funds:		
	Fire Replacement Damage Fund .....	\$22,962.14	
	C. H. Bartlett Legacy Income Account .....	1,292.97	
	Nathan P. Hunt Children's Fund .....	5,299.64	
	Nathan P. Hunt School Prize Fund ....	3,194.77	
	Herrick Fund .....	765.86	
	Clara N. Brown Fund .....	815.73	
			34,331.11
3	Library Trust Funds .....		10,000.00
4	Securities in Custody of the City Treasurer .....		441,000.00
5	Cash in Custody of the Treasurer of Library Trustees		123,505.34
5	Securities in Custody of the Treasurer of the Library Trustees .....		7,420.00
5	Equity in Kennard Building .....		50,000.00
	Total Assets .....		<u>\$1,139,306.91</u>

## EXHIBIT D

## CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1949

## TRUST AND INVESTMENT FUNDS

## LIABILITIES

*Trust Funds:*

## Cemetery Funds:

Pine Grove Perpetual Care .....	\$732,504.76	
Valley—Perpetual Care .....	75,547.84	
Piscataquog—Perpetual Care .....	18,174.10	
Merrill—Perpetual Care .....	6,054.03	
Amoskeag—Perpetual Care .....	2,647.80	
Stowell—Perpetual Care .....	1,063.91	
Pine Grove—Special .....	62,515.57	
Valley—Special .....	12,214.58	
Merrill—Special .....	208.66	
Piscataquog—Special .....	388.23	
Stark—Special .....	1,582.75	
Amoskeag—Special .....	154.46	
Gale Fund Income Account .....	993.77	
		<hr/>
		\$914,050.46

## Other Funds:

Fire Damage Replacement Fund .....	\$22,962.14	
C. H. Bartlett Legacy Income .....	1,292.97	
Nathan P. Hunt—Children's Fund .....	5,299.64	
Nathan P. Hunt—School Prize Fund .....	3,194.77	
Herrick Fund .....	765.86	
Clara W. Brown Fund .....	815.73	
		<hr/>
		34,331.11

## Library Funds:

John Hosley Fund .....	\$5,000.00	
Moody-Currier Fund .....	5,000.00	
Oliver Dean Fund .....	12,755.40	
Eliza A. Eaton Fund .....	3,885.94	
Michael Prout Fund .....	8,093.04	
Mary E. Elliot Fund .....	4,123.81	
Nora Kennard Jones Fund .....	91,060.53	
John Hosley Fund, Income Account .....	1,541.85	
Edwin F. Jones Fund .....	5,355.90	
Emily A. Smith Fund .....	5,404.42	
James Lidell Arnott Fund .....	3,091.30	
Mrs. Georgia B. D. Carpenter Fund .....	10,245.42	
Frank P. Carpenter Fund .....	25,126.52	
Agnes R. Hunt Fund .....	3,005.00	
Ruth C. Dudley Fund .....	520.92	
Mary M. Tolman Fund .....	2,076.70	
Frank H. Waters Fund .....	3,318.09	
Chaminade Fund .....	447.67	
Income Account .....	871.83	
		<hr/>
		190,925.34

Total Liabilities .....	<hr/>	<hr/>	\$1,139,306.91
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EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1949

Name of Bank	Bank Number	Bank Balance Jan. 1, 1949	Deposits	Interest	Withdrawals	Balance Dec. 31, 1949
PINE GROVE CEMETERY						
Mechants National Bank	271	\$19,169.25	.....	\$71.88	\$19,241.13	.....
Mechanics Savings	17935	16,343.88	.....	399.56	16,743.44	.....
Mechanics Savings	4407	10,443.71	\$450.00	265.97	772.22	\$10,387.46
Mechanics Savings	4322	22,748.92	.....	567.69	23,316.61	.....
Mechanics Savings	3413	28,924.89	.....	716.63	29,641.52	.....
Manchester Savings	50420	100,118.59	.....	2,520.85	.....	102,639.44
Amoskeag Savings	151323	25,817.46	13,000.00	639.77	.....	39,457.23
Hillsborough County Savings	20250	6,416.61	14,000.00	240.56	.....	20,637.17
Hillsborough County Savings	16073	16,810.77	11,976.68	375.22	16,145.00	13,017.67
Hillsborough County Savings	50987	.....	30,665.77	362.26	.....	31,028.03
Amoskeag Savings	259966	.....	24,696.61	.....	567.69	24,128.92
Amoskeag Savings	259968	.....	20,043.44	.....	399.56	19,643.88
Amoskeag Savings	259967	.....	30,544.96	.....	.....	30,544.96
Total—Pine Grove Cemetery		<u>\$246,794.08</u>	<u>\$145,377.46</u>	<u>\$6,160.39</u>	<u>\$106,827.17</u>	<u>\$291,504.76</u>



## VALLEY CEMETERY

Hillsborough County Savings .....	16072	\$16,735.75	\$45.00	\$409.99	\$1,810.00	\$15,380.74
Manchester Savings .....	15499	33,980.83	1,000.00	843.69	.....	35,824.52
Amoskeag Savings .....	68808	17,780.30	399.50	447.28	.....	18,627.08
Mechanics Savings .....	5569	5,575.26	.....	140.24	.....	5,715.50
Total—Valley Cemetery .....		<u>\$74,072.14</u>	<u>\$1,444.50</u>	<u>\$1,841.20</u>	<u>\$1,810.00</u>	<u>\$75,547.84</u>

## PISCATAQUOG CEMETERY

Amoskeag Savings .....	126854	\$12,584.14	\$353.00	\$315.32	\$380.00	\$12,872.46
Amoskeag Savings .....	126851	3,000.69	.....	75.50	10.00	3,066.19
Amoskeag Savings .....	126852	113.53	.....	2.84	.....	116.37
Amoskeag Savings .....	126853	2,067.09	.....	51.99	.....	2,119.08
Total—Piscataquog Cemetery .....		<u>\$17,765.45</u>	<u>\$353.00</u>	<u>\$445.65</u>	<u>\$390.00</u>	<u>\$18,174.10</u>

## AMOSKEAG CEMETERY

Amoskeag Savings .....	151322	<u>\$2,637.36</u>	.....	<u>\$66.44</u>	<u>\$56.00</u>	<u>\$2,647.80</u>
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## MERRILL CEMETERY

Amoskeag Savings .....	69517	<u>\$6,037.41</u>	.....	<u>\$152.12</u>	<u>\$135.50</u>	<u>\$6,054.03</u>
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## STOWELL CEMETERY

Manchester Savings .....	145818	\$1,062.19	.....	\$26.72	\$23.00	\$1,063.91
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EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER  
As at December 31, 1949  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1949
Eliza A. Clark .....	Manchester .....	165344	\$500.00	\$56.08	\$566.08
McKinnon—Powers .....	Manchester .....	165161	100.00	4.90	104.90
T. Kittbridge Hall .....	Manchester .....	165812	150.00	9.87	159.87
R. A. Wheeler .....	Manchester .....	165813	100.00	5.03	105.03
Joseph L. Stevens .....	Manchester .....	167988	100.00	5.07	105.07
Jennie M. Corey .....	Manchester .....	168006	2,500.00	392.62	2,892.62
Rev. John Kamm .....	Manchester .....	169614	100.00	4.40	104.40
Corydon L. Manter .....	Manchester .....	171910	150.00	8.50	158.50
Mary E. Coburn .....	Manchester .....	171981	200.00	5.95	205.95
Maude E. Caron .....	Manchester .....	171998	150.00	8.15	158.15
Fannie L. Roper .....	Manchester .....	172026	250.00	7.38	257.38
Frederick Knowlton .....	Manchester .....	173418	300.00	12.79	312.79
Augusta Dehnelt .....	Manchester .....	174113	100.00	6.52	106.52
Albert J. Knight .....	Manchester .....	174641	150.00	9.37	159.37
Catherine Plumptre .....	Manchester .....	174931	150.00	8.84	158.84
Slack and Tasker .....	Manchester .....	175757	150.00	9.76	159.76
Peter A. Redman .....	Manchester .....	175845	150.00	9.76	159.76
Jennie F. Stratton .....	Manchester .....	176409	100.00	4.52	104.52
Eleanor J. Annis .....	Manchester .....	134034	100.00	19.56	119.56

Robert Laing .....	Manchester	137449	200.00	71.05	271.05
William P. Emerson .....	Manchester	177744	150.00	7.29	157.29
James H. Mendell .....	Manchester	147048	200.00	61.23	261.23
Eunice J. Willard .....	Manchester	177949	150.00	6.79	156.79
Clark and Prescott .....	Manchester	148483	150.00	28.04	178.04
Halbert N. Bond .....	Manchester	178217	1,700.00	97.55	1,797.55
Robert H. Duncan .....	Manchester	178970	200.00	5.35	205.35
Oliver Gould .....	Manchester	94650	500.00	.....	500.00
Mary L. Varney .....	Manchester	164851	100.00	5.27	105.27
James Ried .....	Manchester	179584	200.00	5.24	205.24
Capitola E. Welcome .....	Manchester	179678	150.00	5.45	155.45
Charles E. Chase .....	Manchester	179704	300.00	8.75	308.75
Nathaniel Clark .....	Manchester	143971	150.00	32.10	182.10
Florence Barnard .....	Manchester	179885	250.00	5.60	255.60
Edith E. Garland .....	Manchester	179961	150.00	5.86	155.86
Nellie E. Smart .....	Manchester	180872	200.00	4.28	204.28
Mrs. Clara Lacy .....	Manchester	180962	150.00	6.03	156.03
Mrs. E. V. Rowe .....	Manchester	181794	150.00	4.91	154.91
Henry B. Fairbanks .....	Manchester	181896	300.00	7.69	307.69
May F. Nichols .....	Manchester	113370	500.00	293.74	793.74
Barton and Hill .....	Manchester	115154	1,200.00	1,091.76	2,291.76
Lucy E. Hodge .....	Manchester	115190	200.00	114.22	314.22
George N. Baker .....	Manchester	152110	100.00	11.30	111.30
George N. Weeks .....	Manchester	153173	200.00	5.42	205.42
Anna C. Reischer .....	Manchester	153969	200.00	27.63	227.63
Clara E. Whittemore .....	Manchester	156405	500.00	47.96	547.96
Horace P. Simpson .....	Manchester	159383	150.00	11.41	161.41
Benjamin F. Greer .....	Manchester	159813	100.00	10.45	110.45
Gray and Greer .....	Manchester	159812	100.00	10.45	110.45
Stratton and Rollins .....	Manchester	162820	125.00	9.13	134.13
Ottillie Wagner Hossor .....	Manchester	183080	200.00	3.20	203.20
Aldlie C. Lee .....	Manchester	182815	150.00	4.67	154.67
Angie F. Briggs .....	Manchester	182914	200.00	3.19	203.19

EXHIBIT D—SCHEDULE I  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER  
As at December 31, 1949  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1949
Christina Pahl .....	Manchester .....	183161	150.00	3.56	153.56
John W. French .....	Manchester .....	183709	200.00	3.58	203.58
Catherine D. Rosenberger .....	Manchester .....	183416	150.00	3.99	153.99
Charles E. Shaw .....	Manchester .....	183823	200.00	3.58	203.58
Barbara Netsch .....	Manchester .....	184292	200.00	4.98	204.98
Henry F. Pillsbury .....	Manchester .....	184484	100.00	2.80	102.80
Harley R. Henry .....	Manchester .....	184607	150.00	3.36	153.36
Joseph Beddows .....	Manchester .....	184411	200.00	5.63	205.63
Charles R. Corey .....	Manchester .....	185708	150.00	3.11	153.11
Dana A. Emery .....	Manchester .....	185749	200.00	5.09	205.09
John W. Burpee .....	Manchester .....	186216	200.00	4.81	204.81
Albert E. Worcester .....	Manchester .....	186303	300.00	7.56	307.56
Fred W. Pike .....	Manchester .....	187320	150.00	2.16	152.16
Bremmer-Lauffenberger .....	Manchester .....	187407	200.00	4.83	204.83
Elmer W. Garland .....	Manchester .....	187466	150.00	1.83	151.83
Nettie E. Flanders .....	Manchester .....	188011	150.00	1.88	151.88
John A. Mueling .....	Manchester .....	188466	200.00	4.25	204.25
Max M. Simon .....	Manchester .....	188709	200.00	3.35	203.35
Henry A. Webb .....	Manchester .....	188927	200.00	3.96	203.96

Arthur J. Pitman .....	Manchester	189852	200.00	3.20	203.20
Eben Paul .....	Manchester	191524	200.00	2.22	202.22
Ralph Sonnenleiter .....	Manchester	191160	200.00	3.08	203.08
Emma A. Bachmann .....	Manchester	191178	200.00	3.08	203.08
Cyrilla M. Ford .....	Manchester	192086	100.00	1.19	101.19
Rose Lefebvre Nichols .....	Manchester	192165	500.00	5.93	505.93
Mrs. Ellen Swahn .....	Manchester	192736	200.00	2.07	202.07
Mrs. Ida Clauson .....	Manchester	192737	200.00	2.07	202.07
Martha B. Rauno .....	Manchester	190306	200.00	2.32	202.32
Frieda Seifert Maloney .....	Manchester	190619	200.00	2.93	202.93
Bartlett Fisher .....	Manchester	190726	200.00	2.93	202.93
Charles Kirste .....	Manchester	190887	200.00	2.48	202.48
F. T. E. Richardson .....	Manchester	191264	200.00	2.66	202.66
Dante Smith and Victoria Holt .....	Manchester	191303	200.00	2.66	202.66
Mary Ann Hughs .....	Manchester	191372	200.00	2.66	202.66
Adreally V. Jones, George A. Jones and Eva G. Jones					
Pennett .....	Manchester	191382	200.00	2.66	202.66
Frank E. Stearns .....	Manchester	191408	200.00	2.66	202.66
Mildred F. Center .....	Manchester	191463	200.00	2.66	202.66
Frederick S. Lewis .....	Manchester	191464	200.00	2.66	202.66
Louise E. Remington .....	Manchester	193084	200.00	1.65	201.65
Martha Clark Collins .....	Manchester	193303	500.00	3.53	503.53
Mattie E. Senter .....	Manchester	193586	200.00	1.37	201.37
Elizabeth Taylor .....	Manchester	193892	200.00	1.96	201.96
Anne Van DeVelde .....	Manchester	194208	200.00	1.11	201.11
Joseph C. and Sarah A. Dean .....	Manchester	194760	200.00	1.84	201.84
Eva Philbrick .....	Manchester	195033	200.00	.87	200.87
Edith Canney .....	Amoskeag	199163	150.00	14.96	164.96
Edwin C. Foster .....	Amoskeag	199411	200.00	9.85	209.85
Earle Payne .....	Amoskeag	201424	100.00	3.90	103.90
Hattie L. Slack .....	Amoskeag	206343	150.00	8.38	158.38
Mrs. F. L. Reisher .....	Amoskeag	206906	100.00	3.11	103.11

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER  
As at December 31, 1949  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1949
Ida M. Knox .....	Amoskeag .....	206907	150.00	7.85	157.85
Clara E. Colby .....	Amoskeag .....	172472	100.00	10.71	110.71
S. P. Cannon .....	Amoskeag .....	185388	200.00	45.11	245.11
Charles H. Robie .....	Amoskeag .....	185389	150.00	14.35	164.35
Addie C. Rowe .....	Amoskeag .....	210216	150.00	9.22	159.22
Theda F. Otis .....	Amoskeag .....	211899	150.00	7.20	157.20
Josephine O. Abbott .....	Amoskeag .....	211898	100.00	4.85	104.85
Rogler and Grimmier .....	Amoskeag .....	185390	150.00	14.32	164.32
George E. Rogers .....	Amoskeag .....	185391	150.00	16.02	166.02
Cora A. Gile .....	Amoskeag .....	185387	150.00	16.06	166.06
Grace A. Phillips .....	Amoskeag .....	210630	150.00	8.67	158.67
Robert Brimmer, Jr. ....	Amoskeag .....	214586	100.00	4.83	104.83
Ella M. Field .....	Amoskeag .....	216004	200.00	3.16	203.16
Marcia M. Badger .....	Amoskeag .....	216606	100.00	4.12	104.12
Gordon F. Palmer .....	Amoskeag .....	219177	837.50	19.56	857.06
Leopold Winkler .....	Amoskeag .....	230637	120.00	4.57	124.57
Mrs. Charles D. Welch .....	Amoskeag .....	154127	200.00	37.63	237.63
Emily Theuner .....	Amoskeag .....	157155	50.00	9.92	59.92
Karl Klein .....	Amoskeag .....	222208	100.00	3.20	103.20

Frank W. Avery .....	Amoskeag .....	168482	100.00	11.66	111.66
Amie L. Avery .....	Amoskeag .....	222693	150.00	4.49	154.49
James Crossley .....	Amoskeag .....	229802	200.00	4.48	204.48
Rufus H. Pike .....	Amoskeag .....	223501	400.00	5.42	405.42
Tilly A. Lamoureux .....	Amoskeag .....	225598	100.00	2.24	102.24
Charles W. Powell .....	Amoskeag .....	160833	100.00	22.26	122.26
Maria F. Laport .....	Amoskeag .....	161396	100.00	19.67	119.67
Hattie C. Curtis .....	Amoskeag .....	164246	95.00	18.19	113.19
Anna C. Nelson .....	Amoskeag .....	226736	200.00	4.72	204.72
Amariah Avery .....	Amoskeag .....	227553	200.00	4.43	204.43
Leland and Waldron .....	Amoskeag .....	174597	200.00	13.23	213.23
L. V. Heath .....	Amoskeag .....	183244	150.00	16.46	166.46
Medora W. Elliott .....	Amoskeag .....	188141	500.00	22.04	522.04
John Rustler .....	Amoskeag .....	190698	100.00	5.05	105.05
Ralph I. Bean .....	Amoskeag .....	193305	200.00	17.16	217.16
Julia M. Opelt .....	Amoskeag .....	197006	100.00	3.72	103.72
William C. Spear .....	Amoskeag .....	197051	2,500.00	505.21	3,005.21
George F. Sargent .....	Amoskeag .....	152887	100.00	10.94	110.94
Walker-Ward .....	Amoskeag .....	217948	250.00	5.13	255.13
Alice L. Thayer .....	Amoskeag .....	232966	150.00	2.56	152.56
Elizabeth Shea .....	Amoskeag .....	232771	100.00	1.72	101.72
Esther A. Marr .....	Amoskeag .....	232239	120.00	3.67	123.67
Mary H. Tucker .....	Amoskeag .....	232310	100.00	1.02	101.02
Lilla B. Longa .....	Amoskeag .....	233804	100.00	.94	100.94
Hazelton and Stevens .....	Amoskeag .....	232341	200.00	3.11	203.11
Mary E. Phimey .....	Amoskeag .....	232558	100.00	1.02	101.02
John B. Van Poucke .....	Amoskeag .....	235250	200.00	5.53	205.53
James A. Fracker .....	Amoskeag .....	237130	200.00	4.44	204.44
William A. Gage .....	Amoskeag .....	237296	150.00	3.42	153.42
Henry Gossler .....	Amoskeag .....	238171	150.00	3.15	153.15
Charles J. Johnson .....	Amoskeag .....	239845	200.00	3.90	203.90
Ottile Wagner Hosser .....	Amoskeag .....	240315	2,500.00	41.01	2,541.01
John E. Johnson .....	Amoskeag .....	242966	200.00	3.82	203.82



EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER  
As at December 31, 1949  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1949
Charles C. Kriste .....	Amoskeag .....	256103	200.00	.61	200.61
Fred W. Watson .....	Amoskeag .....	256177	200.00	.18	200.18
Charlotte M. Merchant .....	Amoskeag .....	256342	200.00	.18	200.18
Lena Schoning .....	Amoskeag .....	257481	200.00	.50	200.50
Frank B. French .....	Amoskeag .....	258104	200.00	.67	200.67
Franklin S. Piper .....	Amoskeag .....	258592	200.00	.83	200.83
John A. Hayward .....	Amoskeag .....	258691	200.00	.83	200.83
Reuben R. Rief .....	Amoskeag .....	260154	350.00	.....	350.00
Nellie Batchelder Clarke .....	Amoskeag .....	260277	100.00	.....	100.00
Maggie Barney .....	Mechanics .....	16796	150.00	12.11	162.11
William W. Ingham .....	Mechanics .....	15589	700.00	102.48	802.48
Flora A. Cleworth .....	Mechanics .....	15585	150.00	23.14	173.14
Fannie L. Roper .....	Mechanics .....	15588	150.00	14.60	164.60
Estelle J. Stevens .....	Mechanics .....	15586	100.00	7.88	107.88
Herbert S. Clough .....	Mechanics .....	15590	200.00	5.23	205.23
Thomas Walker, Jr. ....	Mechanics .....	17591	150.00	9.57	159.57
Permilla M. Smith .....	Mechanics .....	18348	150.00	6.35	156.35
Elizabeth Alexander .....	Mechanics .....	13382	100.00	20.17	120.17
Silas C. Stetson .....	Mechanics .....	13511	150.00	51.98	201.98



Orra V. Chase .....	Mechanics .....	13606	400.00	168.80	568.80
Frank M. Randall .....	Mechanics .....	13707	100.00	18.32	118.32
William G. Garmon .....	Mechanics .....	17717	100.00	5.02	105.02
Abraham L. Garmon .....	Mechanics .....	17718	100.00	5.02	105.02
John C. Peterson .....	Mechanics .....	14390	100.00	117.99	117.99
T. Pauline Koehler .....	Mechanics .....	17830	150.00	6.77	156.77
Enna M. Blakely .....	Mechanics .....	14627	100.00	13.67	113.67
Albertine M. Beeman .....	Mechanics .....	17842	150.00	6.77	156.77
Rachel B. Ried .....	Mechanics .....	13831	500.00	137.95	637.95
Frank Murray .....	Mechanics .....	14204	100.00	20.00	120.00
Tillie F. Robinson .....	Mechanics .....	14232	100.00	16.95	116.95
Walter R. Cox .....	Mechanics .....	18074	300.00	8.16	308.16
Emily E. Killey .....	Mechanics .....	7815	2,500.00	141.20	2,641.20
Charles E. Chapman .....	Mechanics .....	14932	150.00	25.19	175.19
Bertha A. Morton .....	Mechanics .....	15025	150.00	18.74	168.74
James C. Stockdale .....	Mechanics .....	15032	100.00	13.12	113.12
Mary I. Dixon .....	Mechanics .....	15548	50.00	9.91	59.91
Frank W. Dunsmoor .....	Mechanics .....	16021	200.00	29.59	229.59
Lovica E. Gove .....	Mechanics .....	15587	200.00	14.11	214.11
Charlotte E. McAllister .....	Mechanics .....	18562	200.00	5.80	205.80
Ellis Trust Fund .....	Mechanics .....	18447	150.00	4.17	154.17
Charles P. Porter .....	Mechanics .....	18407	150.00	4.46	154.46
Ida M. Proctor .....	Mechanics .....	18608	200.00	5.49	205.49
Theresa L. Schuneman .....	Mechanics .....	19902	200.00	1.78	201.78
Raco ThTeodore .....	Mechanics .....	19911	700.00	4.17	704.17
Matty M. McCreedy .....	Mechanics .....	19932	200.00	1.34	201.34
Frederick W. Hoffmann .....	Mechanics .....	19933	200.00	1.34	201.34
Lora E. Hutchinson .....	Mechanics .....	19955	200.00	1.34	201.34
Tillie Gowitzke .....	Hillsborough County .....	30456	100.00	2.88	102.88
Josephine A. Dolber .....	Hillsborough County .....	31771	100.00	7.20	107.20
Nellie H. Brown .....	Hillsborough County .....	31770	250.00	18.89	268.89
John H. Andrews and Joseph Hertman .....	Hillsborough County .....	31790	2,500.00	389.63	2,889.63

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER  
As at December 31, 1949  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1949
Frederick H. Salls .....	Hillsborough County .....	33196	100.00	6.57	106.57
Levi E. Payne .....	Hillsborough County .....	33758	100.00	4.18	104.18
Fred H. Cate .....	Hillsborough County .....	35289	100.00	3.49	103.49
Ellen Washburn .....	Hillsborough County .....	22138	100.00	4.44	104.44
Myra C. Corey .....	Hillsborough County .....	22278	100.00	25.75	125.75
Clarence M. Woodbury .....	Hillsborough County .....	20357	100.00	33.08	133.08
Theresa Untiet .....	Hillsborough County .....	51770	200.00	.83	200.83
James R. Straw .....	Hillsborough County .....	20719	200.00	37.34	237.34
Parker E. Merrill .....	Hillsborough County .....	51736	200.00	.83	200.83
Gustav Volkman .....	Hillsborough County .....	38726	150.00	3.36	153.36
Mrs. Delbert E. Smith .....	Hillsborough County .....	51677	200.00	1.25	201.25
Nathan P. Hunt .....	Hillsborough County .....	20962	200.00	23.99	223.99
Leo Henry and Ida Amelia Neudeck .....	Hillsborough County .....	51535	200.00	1.67	201.67
John D. Dean .....	Hillsborough County .....	39851	200.00	4.98	204.98
Marie H. Artzt .....	Hillsborough County .....	51529	200.00	1.67	201.67
Thiem and Wolfe .....	Hillsborough County .....	40935	150.00	2.53	152.53
W. E. Porter and Sophia Philbrick .....	Hillsborough County .....	41811	150.00	4.22	154.22

Grace E. Tarbell .....	Hillsborough County .....	51921	300.00	.62	300.62
Victor E. Stevens .....	Hillsborough County .....	42498	200.00	4.93	204.93
Arthur T. Deland .....	Hillsborough County .....	52239	200.00	.....	200.00
William T. McMaster .....	Hillsborough County .....	43332	150.00	3.66	153.66
John M. Steward .....	Hillsborough County .....	43060	200.00	4.25	204.25
Nellie M. Worthley .....	Hillsborough County .....	43425	150.00	3.41	153.41
Major William C. Jones .....	Manchester Federal Savings and Loan .....	11449	200.00	4.62	204.62
John H. Proctor .....	Manchester Federal Savings and Loan .....	11452	200.00	4.62	204.62
Blake and Hurd .....	Manchester Federal Savings and Loan .....	16484	200.00	.50	200.50
Total Pine Grove Cemetery Special Funds .....					<u>\$62,515.57</u>
					<u>\$5,368.07</u>
					<u>\$57,147.50</u>

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER  
As at December 31, 1949  
VALLEY CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1949
Frederick Smyth .....	Manchester .....	172374	\$4,000.00	\$1,558.44	\$5,558.44
James Cossar .....	Manchester .....	172375	200.00	5.53	205.53
Elizabeth Holden Healy .....	Manchester .....	147047	100.00	14.14	114.14
E. W. Harrington .....	Manchester .....	108743	2,000.00	2,122.50	4,122.50
Hannah A. Currier .....	Amoskeag .....	185386	500.00	326.08	826.08
Sawyer and Breen .....	Amoskeag .....	154784	100.00	24.30	124.30
Emma T. Parker .....	Amoskeag .....	173017	300.00	17.50	317.50
M. G. J. Tewksbury .....	Amoskeag .....	177022	179.50	6.36	185.86
George F. Sargent .....	Amoskeag .....	152887	300.00	32.85	332.85
Carl L. Caton .....	Mechanic .....	17499	200.00	3.40	203.40
Nathan P. Hunt .....	Hillsborough County .....	26962	200.00	23.98	223.98
Total Valley Cemetery Special Funds .....			<u>\$8,079.50</u>	<u>\$4,135.08</u>	<u>\$12,214.58</u>

## PISCATAQUOG CEMETERY SPECIAL FUNDS

Caroline Rundlett .....	168609	\$125.00	\$8.10	\$133.10
Walker-Ward .....	217948	250.00	5.13	255.13
Total Piscataquog Cemetery Special Funds .....		\$375.00	\$13.23	\$388.23

## MERRILL CEMETERY SPECIAL FUNDS

Cleaves N. Harvey .....	149756	\$200.00	\$8.66	\$208.66
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## AMOSKEAG CEMETERY SPECIAL FUNDS

Thomas Hamilton .....	18406	\$150.00	\$4.46	\$154.46
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## GALE FUND INCOME ACCOUNT

Gale Fund Income .....	34108	\$104.49	\$889.28	\$993.77
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## SPECIAL STARK FUND

Edith F. Stark .....	122381	\$1,000.00	\$582.75	\$1,582.75
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## EXHIBIT D—SCHEDULE 1

## CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER

As at December 31, 1949

## SUMMARY OF CEMETERY TRUST FUNDS CASH

	Total in Bank Dec. 31, 1949
Pine Grove Cemetery .....	\$291,504.76
Valley Cemetery .....	75,547.84
Piscataquog Cemetery .....	18,174.10
Amoskeag Cemetery .....	2,647.80
Merrill Cemetery .....	6,054.03
Stowell Cemetery .....	1,063.91
Special Funds:	
Pine Grove Cemetery .....	\$62,515.57
Valley Cemetery .....	12,214.58
Piscataquog Cemetery .....	388.23
Merrill Cemetery .....	208.66
Amoskeag Cemetery .....	154.46
Gale Fund Income Accounts .....	993.77
Stark Fund .....	1,582.75
	<hr/> 78,058.02
Total Cash Cemetery Trust Funds (Exhibit D) .....	<hr/> \$473,050.46 <hr/>

## EXHIBIT D—SCHEDULE 2

## CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS—CASH  
IN CUSTODY OF CITY TREASURER

As at December 31, 1949

Name of Fund	Name of Bank	Book Number	Principal	Balance Jan. 1, 1949	Interest and Other Credits	With- drawals	Balance Dec. 31, 1949
Fire Damage Replacement	Merchants National .. Manchester Savings .. Hillsborough County ..	354 157689 52055	..... ..... .....	\$4,709.36 17,735.61 .....	\$71.02 476.15 4,780.38	\$4,780.38 ..... .....	..... \$18,181.76 4,780.38
C. H. Bartlett Legacy ..	Manchester Savings ..	153316	.....	\$22,444.97	\$5,297.55	\$4,780.38	\$22,962.14
Nathan P. Hunt Fund for Children's Enter- tainment .....	Hillsborough County Savings .....	29664	\$5,000.00	\$1,423.47	\$36.08	\$166.58	\$1,292.97
Nathan P. Hunt Fund for School Prize and Book Fund .....	Hillsborough County Savings .....	29665	\$3,000.00	\$249.72	\$80.88	\$135.83	\$3,194.77
Herrick Fund .....	Manchester Savings ..	163088	\$500.00	\$247.07	\$18.79	.....	\$765.86
Clara N. Brown Trust Fund .....	Manchester Savings ..	175123	\$650.00	\$175.85	\$20.76	\$30.88	\$815.73
Total .....	.....	.....	.....	.....	.....	.....	\$34,331.11

EXHIBIT D--SCHEDULE 3  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS--CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1949

Name of Fund	Name of Bank	Book Number	Balance Jan. 1, 1949	Deposits and other Credits	With- drawals	Balance Dec. 31, 1949
Moody-Currier Fund . . . . .	Amoskeag Savings	123865	\$5,000.00	\$126.73	\$126.73	\$5,000.00
John Hosley Fund . . . . .	Mechanics Savings	12466	5,000.00	126.04	126.04	5,000.00
Oliver Gould Fund	Manchester Savings	94650	*	.66	.66	*
Total . . . . .			<u>\$10,000.00</u>	<u>\$253.43</u>	<u>\$253.43</u>	<u>\$10,000.00</u>

\* Note: Principal of \$500.00 included in Pine Grove Cemetery Funds.



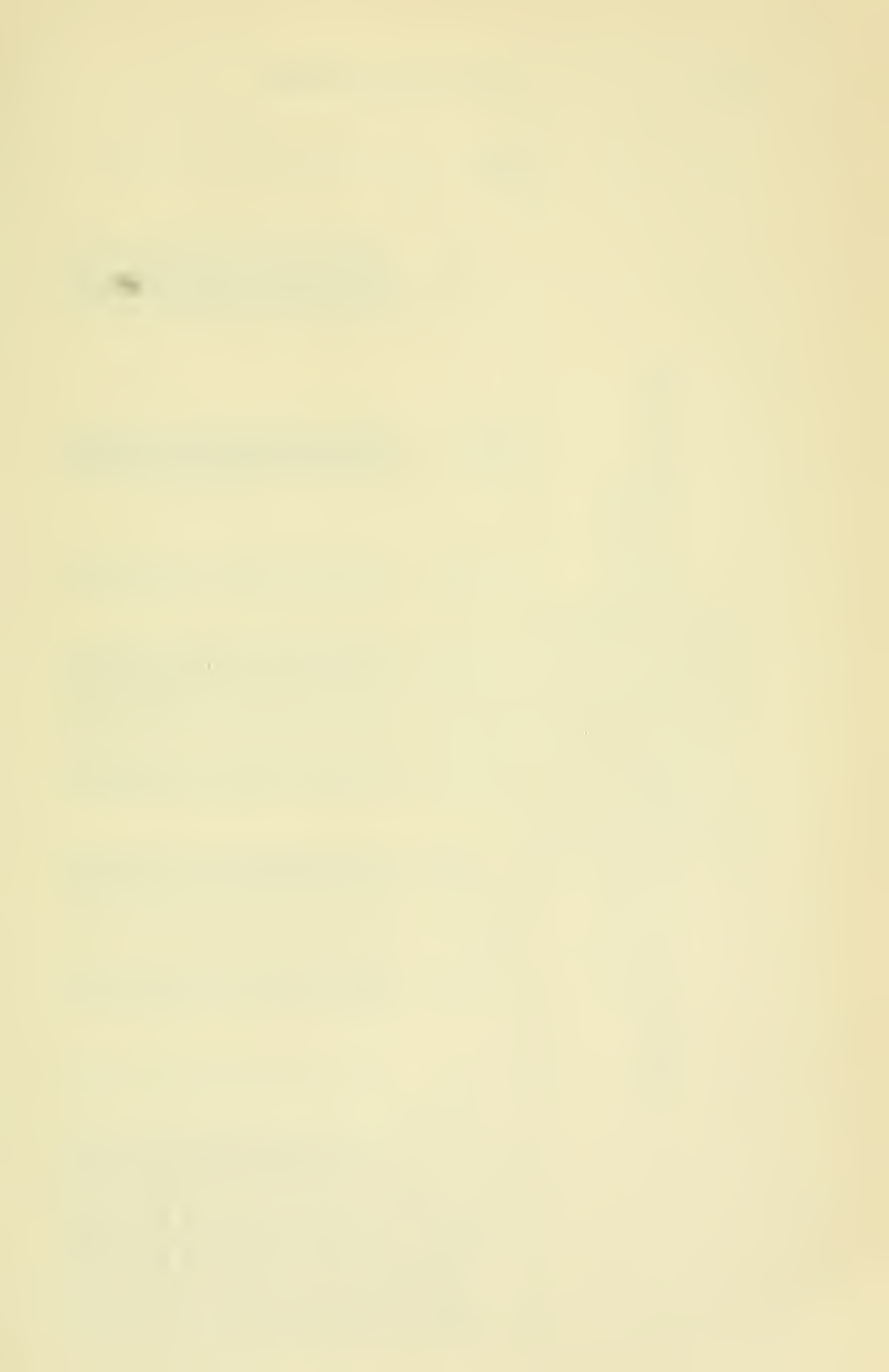


EXHIBIT D—SCHEDULE 4  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—SECURITIES  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1949  
PINE GROVE CEMETERY

Description	Date of Issue	Date of Maturity	Rate	Serial Number	Amount	Total
City of Manchester Bonds:						
Permanent Improvement Bonds .....						
School Bonds .....	April 1, 1932	April 1, 1950-52	4½	86-100	\$15,000.00	
U. S. Treasury Bonds .....	Jan. 1, 1939	Jan. 1, 1950-59	3	71-138	68,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29027H	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29028I	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29029K	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29030L	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29031A	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29135E	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29136F	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29340L	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29341A	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-69	2½	29342B	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-69	2½	36261A	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-69	2½	36262B	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-69	2½	36763C	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-69	2½	36264D	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-69	2½	36265E	10,000.00	



EXHIBIT D—SCHEDULE 5  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1949

Name of Fund	Book Number	Balance Jan. 1, 1949	Interest and Other Deposits	With- drawals	Balance Dec. 31, 1949
<i>Oliver Dean Fund:</i>					
Mechanics Savings Bank .....	15592	\$2,375.99	\$59.17	\$139.47	\$2,295.69
Mechanics Savings Bank .....	6421	2,180.44	50.48	231.85	1,999.07
Manchester Savings Bank .....	75938	2,457.97	61.39	192.31	2,327.05
Amoskeag Savings Bank .....	94654	2,742.34	71.28	92.12	2,721.50
Manchester Savings Bank .....	16445	3,328.20	83.89	.....	3,412.09
		\$13,084.94	\$326.21	\$655.75	\$12,755.40
<i>Eliza A. Eaton Fund:</i>					
Hillsborough County Savings Bank .....	106	\$2,424.94	\$60.63	\$54.24	\$2,431.33
Mechanics Savings Bank .....	15593	1,537.06	37.93	119.38	1,455.61
		\$3,962.00	\$98.56	\$173.62	\$3,886.94

<i>Michael Prout Fund:</i>				
Mechanics Savings Bank .....	7329	\$995.94	\$25.35	\$1,021.29
Manchester Savings Bank .....	100664	3,345.85	83.82	3,326.39
Amoskeag Savings Bank .....	106269	3,741.57	94.03	3,745.36
		<hr/>	<hr/>	<hr/>
		\$8,083.36	\$203.20	\$8,093.01
		<hr/>	<hr/>	<hr/>
<i>Mary E. Elliot Fund:</i>				
Hillsborough County Savings Bank .....	104	\$536.67	\$13.36	\$426.03
Mechanics Savings Bank .....	6423	3,732.08	93.78	3,697.78
		<hr/>	<hr/>	<hr/>
		\$4,268.75	\$107.14	\$4,123.81
		<hr/>	<hr/>	<hr/>
<i>Nora Kennard Jones Fund:</i>				
Hillsborough County Savings Bank .....	37554	\$29,241.64	\$10,667.96	\$36,560.53
		<hr/>	<hr/>	<hr/>
<i>John Hosley Fund:</i>				
Amoskeag Savings Bank .....	147827	\$1,503.87	\$37.98	\$1,541.85
		<hr/>	<hr/>	<hr/>
<i>Edwin F. Jones Fund:</i>				
Mechanics Savings Bank .....	11689	\$5,310.79	\$133.55	\$5,355.90
		<hr/>	<hr/>	<hr/>
<i>Emily A. Smith:</i>				
Mechanics Savings Bank .....	7189	\$5,446.59	\$134.48	\$5,404.42
		<hr/>	<hr/>	<hr/>
<i>James Liddell Arnott Fund:</i>				
Manchester Savings Bank .....	159856	\$3,068.10	\$77.19	\$3,091.30
		<hr/>	<hr/>	<hr/>

## EXHIBIT D—SCHEDULE 5

## CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1949

Name of Fund	Book Number	Balance Jan. 1, 1949	Interest and Other Deposits	With- drawals	Balance Dec. 31, 1949
<i>Mrs. Georgia B. D. Carpenter Fund:</i>					
Manchester Savings Bank .....	165491	\$10,051.14	\$253.37	\$59.09	\$10,245.42
<i>Frank P. Carpenter Fund:</i>					
Amoskeag Savings Bank .....	222579	\$4,775.01	\$120.12	\$10.51	\$4,884.62
Hillsborough County Savings Bank ....	36449	5,064.81	124.95	195.75	4,994.01
Manchester Savings Bank .....	177951	4,969.02	125.59	102.06	4,992.55
Mechanics Savings Bank .....	17839	10,481.91	255.50	482.07	10,255.34
		\$25,290.75	\$626.16	\$790.39	\$25,126.52
<i>Ruth C. Dudley Fund:</i>					
Amoskeag Savings Bank .....	197296	\$61.88	\$459.04	.....	\$520.92
<i>Mary M. Tolman Fund:</i>					
Mechanics Savings Bank .....	17060	\$2,025.66	\$51.04	.....	\$2,076.70

<i>Frank H. Waters Fund:</i>					
Hillsborough County Savings Bank . . . .	43429	\$3,236.68	\$81.41	.....	\$3,318.09
<i>Chaminade Cash Fund:</i>					
Hillsborough County Savings Bank . . . .	39951	\$436.69	\$10.98	.....	\$447.67
<i>Income Account:</i>					
Merchants National Bank .....	.....	\$874.16	\$2,816.43		\$871.83
<i>Agnes R. Hunt Fund:</i>					
Hillsborough County Savings Bank . . . .	52288	.....	\$85.00	.....	\$85.00
		\$115,947.00	\$16,169.70	\$8,611.36	.....

EXHIBIT D—SCHEDULE 5  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES  
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES  
As at December 31, 1949

Description	Serial Number	Date of Issue	Date of Maturity	Rate %	Balance Amount Dec. 31, 1949
U. S. Savings Bonds Series G .....	M908798G	9- 1-42	9-1-54	2½	\$1,000.00
U. S. Savings Bonds Series G .....	D389678G	9- 1-42	9-1-54	2½	500.00
U. S. Savings Bonds Series G .....	D1536804G	4- 1-43	4-1-55	2½	1,000.00
U. S. Savings Bonds Series G .....	M3740235G	6- 1-45	6-1-57	2½	1,000.00
U. S. Savings Bonds Series G .....	M3741099G	6- 1-45	6-1-57	2½	1,000.00
25 Shares New Hampshire Fire Insurance Company .....	B27216	11-21-49			1,127.50
10 Shares American Telephone and Telegraph Company .....	BK107798	11-10-49			1,452.50
5 Shares Standard Oil of California.	NY553805	12- 1-49			340.00
	<u>C</u>				
Total Library Trust Funds—Securities (Exhibit D) .....					7,420.00
Equity in Kennard Building .....					50,000.00
Total Cash and Investments in Custody of the Treasurer of the Library Trustees .....					<u>\$180,925.34</u>

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of the Treasurer of Library Trustees .....	\$180,925.34
Total in Custody of the City Treasurer .....	10,000.00
	<u>\$190,925.34</u>



## EXHIBIT D—SCHEDULE 6

## CITY OF MANCHESTER

## SCHEDULE OF CEMETERY TRUST FUNDS—INCOME ACCOUNT

For the Fiscal Year Ended December 31, 1949

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Stowell Cemetery	Special Funds	Totals
Balance January 1, 1949 .....	\$49,795.82	\$6,878.43	\$6,279.88	\$2,228.28	\$123.86	\$47.19	\$9,782.50	\$75,135.96
<i>Income:</i>								
Interest on Bonds .....	\$11,022.50							\$11,067.50
Interest on Serial Notes .....	1,262.50	\$45.00						1,262.50
Interest on Savings Bank Accounts .....	6,160.39	1,841.20	\$445.65	\$152.12	\$66.44	\$26.72	\$1,885.68	10,578.20
Interest on Lots Sold .....	141.68							141.68
Total Income .....	\$18,587.07	\$1,886.20	\$445.65	\$152.12	\$66.44	\$26.72	\$1,885.68	\$23,049.88
<i>Expenses:</i>								
Perpetual Care of Lots .....	\$15,230.00	\$1,800.00	\$390.00	\$135.50	\$56.00	\$25.00	\$1,941.00	\$19,577.50
Partial Care of Lots .....	715.97							715.97
Care of Single Graves .....	967.25							967.25
Clerical Services .....	900.00							900.00
Transfer to Library—Gould Fund .....								
Care of General Stark Lot .....							.66	.66
Miscellaneous .....	15.00	10.00					25.00	25.00
Total Expenses .....	\$17,828.22	\$1,810.00	\$390.00	\$135.50	\$56.00	\$25.00	\$1,966.66	\$22,211.38
Balance December 31, 1949 .....	\$50,554.67	\$6,954.63	\$6,335.53	\$2,244.90	\$134.30	\$48.91	\$9,701.52	\$75,974.46

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH RECEIPTS

*Balance Sheet Accounts*

Taxes (Schedule 1):

Property Taxes .....	\$4,398,958.02	
Poll Taxes—City .....	72,905.00	
Poll Taxes—State Soldiers' Bonus .....	951.00	
Interest on Soldiers' Bonus .....	241.61	
Tax Titles .....	7,014.14	
Tax Deeds .....	1,301.97	
		\$4,481,371.74

Accounts Receivable:

Health Department .....	\$925.91	
Highway Department .....	8,039.22	
School Department .....	38,065.99	
Recreation and Aviation .....	6,821.21	
Parks and Playgrounds .....	1,445.14	
Cemeteries .....	9.00	
		55,306.47

Water Works:

Accounts Receivable .....	\$470,460.62	
Fire Protection Charges .....	19,030.97	
Reserve for Construction .....	2.01	
		489,493.60

Revenue of Prior Years .....	3,343.85	
Revenue of 1950 .....	240.00	
Tailings .....	17.25	
Parking Meters .....	95,996.72	
Temporary Revenue Loans .....	2,000,000.00	

Various Funds:

U. S. Savings Bonds—Deductions .....	\$12,128.50	
Cafeteria Fund .....	27,663.42	
Firemen's Retirement Fund .....	16,401.24	
Teacher's Retirement Fund .....	26,002.16	
Police Retirement Fund .....	10,842.16	
Withholding Tax .....	219,601.13	
New Hampshire-Vermont Hospitalization Service .....	28,976.45	
Central High Athletic Fund .....	22,599.79	
West Side High Athletic Fund .....	1,671.90	
		365,886.75

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH RECEIPTS—*Continued*

Cemetery Trust Funds:

Perpetual Care .....	\$1,502.94	
Clerical Service .....	900.00	
Safety Deposit Box Rental .....	25.00	
Special Funds .....	3,750.00	
		6,177.94

Special Trust Funds:

C. H. Bartlett Legacy .....	\$166.58	
Edith Stark Fund .....	25.00	
Nathan P. Hunt .....	1,066.99	
		1,258.57

Total Balance Sheet Accounts ..... \$7,499,092.89

*Estimated Revenue:*

State of New Hampshire:

Savings Bank Tax .....	\$25,351.49	
Railroad Tax .....	8,762.32	
Interest and Dividend Tax .....	123,037.81	
		\$157,151.62

Other:

Housing Authorities .....	\$19,200.81	
Sale of Land and Buildings ....	6,000.00	
		25,200.81

Licenses:

Dogs .....	\$5,936.00	
Amusements .....	3,700.75	
Bowling, Billiard and Pool .....	453.00	
Milk .....	196.00	
Junk .....	156.00	
Garbage .....	9.50	
All Others .....	7,066.09	
Bicycle .....	1,443.65	
Beano .....	210.00	
		19,170.99

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH RECEIPTS—*Continued*

*Estimated Revenue—Continued*

Permits:

Automobile .....	\$181,440.45	
Marriage .....	1,854.00	
Sewers .....	6,333.84	
Sunday .....	196.00	
		189,824.29

Certified Copies:

Births, Deaths, Marriages .....	914.00
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Public Comfort Stations:

Sales and Weighing .....	\$148.60	
Coin Locks .....	351.65	
Telephone Collections .....	48.41	
		548.66

Interest and Cost:

Interest on Taxes .....	\$7,460.82	
Interest on Redemptions .....	462.36	
Cost on Taxes .....	3,457.12	
Cost on Redemptions .....	318.30	
Administration Cost on Real Estate .....	77.43	
		11,776.03

Municipal Court:

Fines and Forfeits (Schedule 3) .....	22,102.90
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School Department:

Sale of Books, Supplies, Manual Training, etc.	809.37
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City Library:

Fines, Miscellaneous Sales .....	3,601.94
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Recreation and Aviation:

Municipal Golf Course .....	\$14,917.10	
Athletic Field .....	4,268.84	
		19,185.94

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH RECEIPTS—*Continued*

City Scales .....	63.90
Board of Examining Plumbers .....	75.00
Parks and Playgrounds .....	100.00
Board of Adjustment .....	390.00

Cemetery Departemnt:

Sale of Lots and Graves .....	\$21,961.85	
Interments .....	6,883.00	
Care of Lots and Graves .....	615.00	
Miscellaneous .....	8,079.20	
		<u>37,539.05</u>

Interest and Premiums:

Interest on Perpetual Care of Lots .....	\$188.91	
Interest on Soldiers Bonus Fund .....	3.06	
Interest on Bonds .....	761.24	
Premiums on Bonds .....	4,989.60	
		<u>5,942.81</u>

Total Cash Credited to Estimated Revenue ..... \$494,397.31

*Revenue Appropriation*

Mayor .....	\$20.00
Treasurer .....	1.35
Tax Collector .....	24.06
Building .....	881.53
Old Court House .....	62.00
Assessors .....	185.76
Health .....	13.72
Patriotic Purposes .....	100.00
Police .....	1,805.12
Fire .....	1,283.78
Elections .....	25.00
Highways .....	<u>20,728.22</u>

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH RECEIPTS—*Concluded*

*Revenue Appropriation—Concluded*

Charities:

Administration and Outside Relief	\$2,645.25	
Old Age Assistance .....	701.88	
	<hr/>	3,347.13

School .....	870.44
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Water Works .....	20.00
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City Library .....	253.43
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Recreation and Aviation:

Municipal Golf Course .....	\$1,115.60	
Athletic Field .....	1,815.20	
	<hr/>	2,930.80

Parks and Playgrounds .....	516.92
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Cemeteries:

From Funds .....	\$17,636.50	
Others .....	7,107.03	
	<hr/>	24,743.53

Incidentals .....	3.78
-------------------	------

Total Cash Credited to Revenue Appropriation .....	<hr/> 57,816.57
--	-----------------

*Transfer from Non-Revenue Cash*

New Highways .....	\$54,783.44
New Sewers .....	75,953.30
New Sewers—Rockland Avenue .....	5,546.08
Highway Resurfacing .....	22,670.63
Cemetery Brook Sewer Project .....	6,003.08
	<hr/>

Total Cash Transfer .....	164,956.53
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Cash on Hand December 31, 1949:

Cash in Escrow Fire Protection Charges .....	\$13,735.16
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Water Works .....	543.62
	<hr/>

Cash on Hand and in Banks January 1, 1949 .....	14,278.78 583,419.02
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Total Cash Receipts .....	<hr/> <hr/> \$8,813,961.10
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EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS

*Balance Sheet Accounts*

Accounts Payable .....	\$150,067.72	
Taxes Refunded .....	826.63	
State of New Hampshire Soldiers' Bonus .....	894.00	
Interest on Soldiers' Bonus .....	217.77	
Taxes Bought by City:		
Tax Title .....	\$12,044.16	
Tax Deeds .....	20.40	
		12,064.56
Temporary Revenue Loans .....	2,000,000.00	
Reserve for Construction Water Works .....	2.01	
Revenue of 1948 and Prior Years .....	20.00	
Various Funds:		
U. S. Savings Bonds .....	\$11,512.25	
Police Retirement Fund .....	10,842.16	
Firemen's Retirement Fund .....	16,401.24	
Teachers' Retirement Fund .....	26,002.16	
Withholding Taxes .....	219,601.13	
New Hampshire-Vermont Hospi- talization Service .....	28,976.45	
Central High Athletic Funds ....	25,236.62	
West Side High Athletic Funds ..	2,345.82	
Cafeteria Fund .....	27,278.77	
		368,196.60
Cemetery Trust Funds:		
Perpetual Care .....	\$1,502.94	
Special Trust Funds .....	3,750.00	
Clerical Service .....	900.00	
Safety Deposit Box Rental .....	25.00	
		6,177.94
Other Funds:		
Edith Stark Funds .....	\$25.00	
C. H. Bartlett Legacy .....	166.58	
Nathan P. Hunt .....	135.83	
		327.41
Estimated Revenue .....	16,479.32	
Parking Meters .....	42,047.90	
Cash Disbursements Charged to Balance Sheet Accounts ..	\$2,597,321.86	

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—Continued			
<i>Revenue Appropriation</i>			
General Government			
Legislative and Executive:			
Mayor			
Salary .....	\$5,000.00		
Secretary's Salary ..	2,130.00		
		\$7,130.00	
Expenses .....		1,262.90	
			\$8,392.90
Aldermen			
Salary .....		\$5,600.00	
Expenses .....		71.94	
			5,671.94
Financial:			
Auditor			
Salary .....	\$3,190.00		
Clerks' Salaries ....	5,663.35		
Extra Clerks .....	325.00		
		\$9,178.35	
Expenses .....		608.36	
			9,786.71
Treasurer			
Salary .....	\$3,300.00		
Clerks' Salaries ....	6,110.00		
		\$9,410.00	
Expenses .....		1,550.19	
			10,960.19
Tax Collector			
Salary .....	\$3,190.00		
Deputies' Salaries ..	8,448.34		
Clerks' Salaries ....	5,756.97		
Extra Clerks .....	1,085.48		
		\$18,480.79	
Expenses .....		3,708.93	
			22,189.72
Custodian of Tax Deeded			
Property			
Salary .....		\$600.00	
Expenses .....		79.33	
			679.33



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—Continued

*Revenue Appropriation—Continued*

General Government—Continued

Assessors

Salaries—

Board Members .. \$10,200.00

Clerks' Salaries .... 8,152.34

Extra Clerks ..... 3,206.85

\$21,559.19

Expenses ..... 2,749.98

24,309.17

Finance Commission

Salaries ..... \$800.00

Expenses ..... 28.92

828.92

Law—City Solicitor

Salaries ..... \$2,050.00

Expenses ..... 217.55

2,267.55

Financial:

City Clerk

Salary ..... \$3,800.00

Clerks' Salaries .... 10,696.40

\$14,496.40

Expenses ..... 3,417.15

New Equipment ..... 1,152.25

19,065.80

Building

Administration

Superintendent's

Salary ..... \$3,499.60

Inspector's Salaries 8,896.68

Clerks' Salaries .. 3,885.84

Other Salaries ... 2,999.88

\$19,282.00

Expenses ..... 957.82

New Equipment ..... 2,835.28 \*

23,075.10

Repairs to Building

Salaries ..... \$36,030.43

Expenses ..... 10,724.28

46,754.71

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued*

General Government—Concluded

Board of Registrars

Salaries of Board

Members .....	\$1,550.00
Clerks' Salaries ....	1,731.60
Extra Clerks .....	450.00

\$3,731.60

Expenses .....	1,910.59
----------------	----------

5,642.19

Election Officials

Salaries .....	\$8,373.00
Expenses .....	2,567.38

10,940.38

Land and Buildings

City Hall

Salaries .....	\$6,358.80
Expenses .....	3,285.97

9,644.77

Old Court House

Salaries .....	\$1,979.10
Expenses .....	724.06

2,703.16

Public Comfort Station

Salaries .....	\$7,465.83
Expenses .....	1,251.22

8,717.05

Protection of Persons and Property:

Police

Salaries

Commissioners ...	\$350.00
Chief .....	6,000.00
Captain .....	4,527.00
Others .....	320,969.25

\$331,846.25

Expenses .....	39,774.30
----------------	-----------

371,620.55

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—Continued

*Revenue Appropriation—Continued*

Fire

Salaries

Commissioners ...	\$350.00	
Chief .....	5,000.00	
Deputies .....	10,650.00	
Fire Alarm Super- intendent .....	3,228.75	
Permanent Men ..	392,259.73	
Call Men .....	3,656.60	
		\$415,145.08
Expenses .....		38,161.51
New Equipment .....		16,202.44

469,509.03

Sealer of Weights and Measures

Salary .....	\$2,750.00	
Extra Clerk .....	100.00	
		\$2,850.00
Expenses .....		940.33

3,790.33

Municipal Court

Salaries

Justice .....	\$3,800.00	
Acting Judge ....	177.00	
Associate Justice .	468.00	
Clerk .....	1,800.00	
		\$6,245.00
Expenses .....		791.00

7,036.00

Probation

Salaries

Chief Probation Officer .....	\$3,080.00	
Associate Probation Officer .....	3,043.32	
Clerks .....	1,906.00	
		\$8,029.32
Expenses .....		1,210.05

9,239.37

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—Continued		
<i>Revenue Appropriation—Continued</i>		
Health and Sanitation:		
Health Department		
Salaries		
Board Members ..	\$600.00	
Health Officer ...	4,999.96	
School Physician..	3,000.00	
Tuberculosis		
Physician .....	120.00	
Nurses .....	24,910.00	
Inspectors .....	14,550.00	
Clerks .....	3,700.00	
Cleaners .....	1,057.68	
	\$52,937.64	
Expenses .....	9,021.77	
		61,959.41
Isolation Hospital		
Salaries .....	\$15,332.67	
Expenses .....	11,309.59	
		26,642.26
Vital Statistics		
Salaries .....		1,007.75
City Physician		
Salary .....	\$1,800.00	
Expenses .....	200.00	
		2,000.00
Board of Examining Plumbers		
Expenses .....		69.79
Hospitalization .....		1,600.00
Highway		
Salaries		
Commissioners ...	\$541.68	
Surveyor .....	5,884.38	
Clerks .....	9,919.18	
	\$16,345.24	
Expenses .....	3,415.59	
		19,760.83
Highway Maintenance		
Salaries .....	\$46,215.51	
Expenses .....	18,530.97	
		64,746.48

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

Sewer Maintenance		
Salaries .....	\$28,133.18	
Expenses .....	279.00	
		28,412.18
Refusal Disposal		
Salaries .....	\$216,322.88	
Expenses .....	17,571.92	
		233,894.80
Street Cleaning		
Salaries .....	\$47,758.38	
Expenses .....	25,688.27	
		73,446.65
Transportation Equipment and Supplies		
Salaries .....	\$67,727.98	
Expenses .....	144,447.13	
		212,175.11
Engineers		
Salaries .....	\$15,051.66	
Expenses .....	497.45	
		15,549.11
Gravel Bank		
Salaries .....	\$5,005.18	
Expenses .....	169.70	
		5,174.88
Vacation and Sick Leave .....		62,275.11
New Sewers—Salaries .....		795.61
Parker Street Bridge		
Salaries .....	\$113.63	
Expenses .....	7,521.52	
		7,635.15
Granite Street Parking Area		
Salaries .....	\$6,064.80	
Expenses .....	1,364.13	
		7,428.93
Parking Meter Equipment .....		9,914.89
Street Lighting .....		102,081.37

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1949  
*Revenue Accounts*

CASH DISBURSEMENTS—Continued			
<i>Revenue Appropriation—Continued</i>			
Charities:			
Administration			
Salaries			
Commissioner ....	\$3,700.00		
Clerks .....	7,483.50		
		\$11,183.50	
Expenses .....		1,348.75	
			12,532.25
Outside Relief .....			158,890.87
Old Age Assistance .....			121,888.77
Education:			
School Department			
Administration			
Salaries			
Superintendent .	\$5,000.00		
Assistant Superintendent ....	3,000.00		
School Board ..	1,400.00		
Clerk of Board	1,050.00		
Office Salaries ..	6,233.29		
Truant Officers .	7,569.32		
		\$24,252.61	
Expenses .....		7,095.11	
			31,347.72
New Equipment .....			10,000.00
Instructors			
Salaries .....	\$809,419.39		
Expenses .....	46,131.13		
			855,550.52
Operation of Plant			
Salaries .....	\$77,917.57		
Expenses .....	48,289.14		
			126,206.71
Auxiliary Agencies			
Salaries .....	\$3,148.32		
Expenses .....	19,006.56		
			22,154.88

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—Continued

*Revenue Appropriation—Continued*

Education—Concluded

Fixed Charges

Lease on Corey Building . . . .	\$1,104.10
Others . . . . .	2,454.62
	3,558.72

3,558.72

Outlays . . . . .	1,005.90
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Evening Schools

Salaries—Instruction . . . . .	\$3,362.00
Salaries—Janitors . . . . .	849.00
	4,211.00

4,211.00

Athletic Councils

Salaries, Central High . . . . .	\$800.00
Salaries, West Side High . . . .	1,900.00
	2,700.00

2,700.00

City Library

Salaries

Librarian . . . . .	\$3,500.00
Assistants . . . . .	20,384.22
Officers and Janitors . . . . .	18,764.31
	\$42,648.53

Expenses

Books . . . . .	\$6,404.07
Others . . . . .	11,168.61
Currier Fund . . . .	12.00
Hosley Fund . . . . .	209.50
	17,794.18

60,442.71

Recreation and Aviation:

Municipal Golf Course

Salaries . . . . .	\$17,471.84
Expenses . . . . .	7,730.11
	25,201.95

25,201.95

Athletic Field

Salaries . . . . .	\$9,139.97
Expenses . . . . .	6,233.13
	15,373.10

15,373.10

New Equipment . . . . .	10,000.00
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10,000.00

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

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CASH DISBURSEMENTS— <i>Continued</i>			
<i>Revenue Appropriation—Continued</i>			
Aviation Field—Expenses .....			266.06
Parks and Playgrounds:			
Salaries			
Superintendent .....	\$3,530.73		
Others .....	45,571.73		
Bath Houses .....	7,581.28		
Playgrounds .....	3,839.20		
	_____	\$60,522.94	
Expenses .....		20,809.08	
		_____	81,332.02
New Equipment .....			3,235.24
Public Service Enterprises:			
Water Works			
Salaries			
Board Members ..	\$1,600.00		
Superintendent ...	6,957.42		
Assistant Superin-			
tendent .....	4,331.59		
Others .....	194,232.50		
Pensions .....	8,971.89		
	_____	\$216,093.40	
Expenses .....		174,010.63	
		_____	390,104.03
Public Scales:			
Salaries .....	\$2,388.46		
Expenses .....	182.08		
	_____		2,570.54
Cemeteries			
Salaries .....	\$57,351.19		
Expenses .....	17,181.64		
	_____		74,532.83



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

CASH DISBURSEMENTS—Continued

*Revenue Appropriation—Continued*

Unclassified Items:

Pensions .....	104,761.79
Emergency Salary Allowance .....	274,797.45
Damages and Claims .....	600.32
Patriotic Purposes .....	1,244.05
Printing and Stationery .....	898.20
Incidentals .....	5,836.72
Municipal Audit .....	1,950.00
Zoning Board of Adjustments	
Salaries .....	\$1,200.00
Expenses .....	191.00
	1,391.00

Refunds .....	533.76
Firemen's Pension Fund .....	16,137.27
Police Pension Fund .....	19,866.42
Teachers' Pension Fund .....	40,557.20
Publicity .....	2,110.00
Fire Insurance on Public Buildings .....	13,710.31
Charter Revision .....	233.37

Victory Gardens	
Salaries .....	\$1,301.59
Expenses .....	63.38
	1,364.97
City Planning Board .....	23.50
Cash Variation .....	6.00

Maturing Principal and Interest:

Principal	
Serial Bonds .....	\$445,000.00
Notes .....	1,000.00
	446,000.00
Interest on Bonds and Notes ..	\$70,267.50
Interest on Temporary Loans ..	8,456.67
	78,724.17

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Revenue Accounts*

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CASH DISBURSEMENT— <i>Concluded</i>	
<i>Revenue Appropriation—Concluded</i>	
Other Governmental Units:	
Hillsborough County Tax .....	496,659.22
State Per Capita School Tax .....	12,800.00
	<hr/>
Total Cash Charged to Revenue Appropriations .....	5,542,797.72
	<hr/>
Total Cash Disbursements .....	\$8,140,119.58
Transfers to Non-Revenue Cash .....	1,697.33
Cash on Hand January 1, 1949:	
Police Department .....	\$588.00
Water Department .....	406.71
Parking Meters .....	670.72
	<hr/>
	1,665.43
Cash in Escrow—Water Works—December 31, 1949 .....	32,766.13
Cash on Hand—City Treasurer—December 31, 1949 .....	637,712.63
	<hr/>
TOTAL CASH DISBURSEMENTS .....	\$8,813,961.10

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EXHIBIT E—SCHEDULE 1  
CITY OF MANCHESTER  
SUMMARY OF TAX COLLECTIONS  
For the Fiscal Year Ended December 31, 1949

Year of Levy	TAXES		Total
	Property	Poll	
1943 .....	\$73.35	\$52.00	\$125.35
1944 .....	186.22	234.00	420.22
1944 (Soldiers' Bonus) .....	.....	354.00	354.00
1945 .....	184.80	397.00	581.80
1945 (Soldiers' Bonus) .....	.....	597.00	597.00
1946 .....	212.84	564.00	776.84
1947 .....	245.06	1,134.00	1,379.06
1948 .....	218,041.21	8,878.00	226,919.21
1949 .....	4,180,014.54	61,646.00	4,241,660.54
	<u>\$4,398,958.02</u>	<u>\$73,856.00</u>	<u>\$4,472,814.02</u>
<i>Taxes Redeemed:</i>			
Tax Titles .....		\$7,014.14	
Tax Deeds .....		1,301.97	
			<u>8,316.11</u>
<i>Interest:</i>			
On Deferred Taxes .....		\$7,460.82	
On Tax Titles Redeemed .....		462.36	
On Soldiers' Bonus .....		241.61	
			<u>8,164.79</u>
<i>Cost:</i>			
On Deferred Taxes .....		\$3,457.12	
On Tax Titles Redeemed .....		318.30	
			<u>3,775.42</u>
<i>Other Collections:</i>			
Administration Cost on Real Estate .....			77.43
Total .....			<u>\$4,493,147.77</u>

EXHIBIT E—SCHEDULE 2  
CITY OF MANCHESTER  
STATEMENT OF CITY CLERK'S RECEIPTS  
For the Fiscal Year Ended December 31, 1949

*Licenses:*

Motor Vehicle .....	\$181,440.45	
Pool, Billiard and Bowling .....	453.00	
Amusement, Sunday, etc. ....	3,700.75	
Dog .....	5,936.00	
Taxi, Jobs and Teams .....	651.50	
Junk Dealers .....	156.00	
Sunday—Miscellaneous .....	196.00	
Sunday—1950 .....	240.00	
		<hr/>
		\$192,773.70

*Permits and Services:*

Writs .....	\$29.50	
Marriages .....	1,854.00	
Corporations and Partnerships .....	33.00	
Sewers .....	6,333.84	
Assignment of Wages .....	4.00	
Mortgages .....	2,769.00	
Conditional Sales .....	1,852.34	
Bill of Sales .....	27.00	
		<hr/>
		12,902.68

*Discharges:*

Mortgages .....	\$161.00	
Conditional Sales .....	36.50	
		<hr/>
		197.50

*Miscellaneous:*

Public Comfort Station, Certification, etc. ....	2,964.91	
		<hr/>
Total .....		<u>\$208,838.79</u>

## EXHIBIT E—SCHEDULE 3

## CITY OF MANCHESTER

## STATEMENT OF MUNICIPAL COURT

For the Fiscal Year Ended December 31, 1949

*Cash Receipts:*

January .....	\$1,882.84	
February .....	2,961.18	
March .....	3,306.13	
April .....	3,187.30	
May .....	2,854.82	
June .....	3,720.42	
July .....	3,080.92	
August .....	2,542.25	
September .....	2,464.88	
October .....	2,977.56	
November .....	3,087.61	
December .....	2,422.27	
		<u>\$34,488.18</u>

*Cash Disbursements:*

State of New Hampshire		
Vehicle Department .....	\$7,925.77	
Other Departments .....	33.00	
Witness Fees .....	1,214.70	
Attorney Fees .....	75.00	
Bail Refunds .....	270.80	
Clerical .....	1,366.00	
Office Supplies and Expense .....	548.96	
Miscellaneous .....	739.86	
Equipment .....	116.31	
		<u>12,290.40</u>
Balance to be Accounted for .....		<u>\$22,197.78</u>
Payments to City Treasurer (Exhibit E) .....		<u>\$22,197.78</u>

EXHIBIT E—SCHEDULE 4  
CITY OF MANCHESTER  
STATEMENT OF CITY SCALES RECEIPTS  
For the Fiscal Year Ended December 31, 1949

*Receipts:*

January .....	\$4.90	
February .....	3.30	
March .....	6.30	
April .....	5.50	
May .....	3.50	
June .....	10.80	
July .....	5.00	
August .....	3.70	
September .....	6.00	
October .....	4.40	
November .....	4.90	
December .....	5.60	
		<hr/>
		\$63.90
		=====
Payments to City Treasurer in 1949 .....		\$63.90
		=====

EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Non-Revenue Accounts*

CASH RECEIPTS

Bridge, Highway and Sewer Construction Bonds Dated August 1, 1949 .....	\$305,000.00	
Municipal Improvements and Equipment Bonds Dated August 1, 1949 .....	235,000.00	\$540,000.00
Accounts Receivable Collections:		
Highway Resurfacing .....	\$14,000.35	
New Highways .....	624.57	
New Equipment .....	1,150.00	
		15,774.92
Transfer from Revenue Cash Parker Street Bridge .....		\$555,774.92
		1,697.33
Cash on Hand January 1, 1949 .....		\$557,472.25
		272,778.72
Total Cash Receipts .....		<u>\$830,250.97</u>

EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Non-Revenue Accounts*

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CASH DISBURSEMENTS

Balance Sheet Accounts:

Accounts Payable .....	\$21,556.16
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Non-Revenue Appropriations:

*Highway:*

New Highways

Salaries .....	\$45,007.17	
Expenses .....	15,393.68	
		60,400.85

New Sewers

Salaries .....	\$48,347.15	
Expenses .....	4,688.63	
		53,035.78

New Sewers—Rockland Avenue

Salaries .....	\$10,538.20	
Expenses .....	5,225.32	
		15,763.52

Highway Resurfacing

Salaries .....	\$18,926.69	
Expenses .....	40,757.82	
		59,684.51

Highway Resurfacing—Elm Street

Expenses .....	180.00
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Highway Resurfacing—Post War State Aid

Expenses .....	2,465.50
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Cemetery Brook Sewer Project

Salaries .....	\$13,234.34	
Expenses .....	7,761.40	
		20,995.74

Kelley Falls Bridge

Expenses .....	61,928.00
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*Building:*

Carpenter Library—Roof .....	2,114.50
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Permanent Improvement to Public Buildings

Salaries .....	\$2,922.23	
Expenses .....	45,462.24	
		48,384.47



EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Non-Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Parks and Playgrounds:*

Sheridan-Emmett Park—Salaries .....	60.00
-------------------------------------	-------

General Permanent Improvement	
-------------------------------	--

Livingston Park	
-----------------	--

Salaries .....	\$86.56	
----------------	---------	--

Expenses .....	278.35	
----------------	--------	--

		364.91
--	--	--------

West High School	
------------------	--

Salaries .....	\$5,669.18	
----------------	------------	--

Expenses .....	4,628.71	
----------------	----------	--

		10,297.89
--	--	-----------

Nutts Pond	
------------	--

Salaries .....	\$37.60	
----------------	---------	--

Expenses .....	64.35	
----------------	-------	--

		101.95
--	--	--------

Stark Park	
------------	--

Salaries .....	\$2,253.20	
----------------	------------	--

Expenses .....	2,382.35	
----------------	----------	--

		4,635.55
--	--	----------

New School Building Construction .....	72.45
--	-------

Improvements to School Yard .....	53.73
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Fire and Police Underground Cable .....	2,500.00
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New Reservoir Construction .....	697.45
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*New Equipment:*

Fire Department .....	\$848.95	
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Highway Department .....	39,701.78	
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School Department .....	299.36	
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		40,850.09
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Total Cash Disbursements .....	\$406,143.05
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EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1949

*Non-Revenue Accounts*

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CASH DISBURSEMENTS—*Concluded*

Transfer to Revenue Cash:

New Highways .....	\$54,783.44
New Sewers—Rockland Avenue .....	5,546.08
New Sewers .....	75,953.30
Highway Resurfacing .....	22,670.63
Cemetery Brook Sewer Project .....	6,003.08

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164,956.53

\$571,099.58

Cash on Hand December 31, 1949 ..... 259,151.39

Total ..... \$830,250.97



EXHIBIT  
CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Revenue*

Title of Appropriation	Balances From 1948	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>General Government:</i>				
Mayor .....		\$8,500.00	\$20.00	\$8,520.00
Aldermen .....		5,800.00		5,800.00
Auditor .....		10,800.00		10,800.00
Treasurer .....		12,000.00	1.35	12,001.35
Tax Collector .....		22,500.00	24.06	22,524.06
Custodian of Tax Deeded Property .....		700.00		700.00
Assessors .....		25,000.00	185.76	25,185.76
Assessors—New Equipment .....		2,000.00		2,000.00
Finance Commission .....		900.00		900.00
Law (Solicitor) .....		2,350.00		2,350.00
City Clerk .....		18,000.00		18,000.00
City Clerk—New Equipment .....		5,000.00		5,000.00
Building .....		70,000.00	881.53	70,881.53
Building—New Equipment .....		3,000.00		3,000.00
Election Officials .....		8,500.00	2,440.38	10,940.38
Board of Registrars .....		6,000.00		6,000.00
City Hall .....		10,000.00		10,000.00
Old Court House .....		2,800.00		2,800.00
Public Comfort Station .....		9,000.00		9,000.00
<i>Protection of Persons and Property:</i>				
Police Department .....		375,000.00	3,805.12	378,805.12
Municipal Court .....		9,000.00	62.00	9,062.00
Probation Department .....		9,500.00		9,500.00
Fire Department .....		452,000.00	2,480.62	454,480.62
Fire Department—New Equipment ..		18,000.00		18,000.00
Sealer of Weights and Measures .....		4,200.00		4,200.00
<i>Health and Sanitation:</i>				
Health Department .....		96,000.00	51.07	96,051.07
Hospitalization .....		1,600.00		1,600.00
City Physician .....		2,000.00		2,000.00
Vital Statistics .....		1,200.00		1,200.00
Board of Examiners of Plumbers ..		100.00		100.00
<i>Highways:</i>				
Highway Department .....		650,000.00	182,975.25	832,975.25
Highway—Parking Meter Equipment ..	\$9,914.89			9,914.89
Street Lighting .....	3,063.80	110,000.00		113,063.80
Granite Street Parking Area .....			15,000.00	15,000.00
New Sewers—Construction Projects ..	1,660.20			1,660.20
Parker Street Bridge .....	18,000.00			18,000.00
<i>Charities:</i>				
Administrative and Outside Relief ...		140,000.00	43,645.25	183,645.25
Old Age Assistance .....		140,000.00	7,701.88	147,701.88
<i>Education:</i>				
School Department .....		1,025,000.00	25,990.44	1,050,990.44
School Department—New Equipment ..		25,000.00		25,000.00
City Library .....	306.34	67,500.00	253.43	68,059.77

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MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1949

*Accounts*

Cash Expenditures		Transfer	Liabilities Accrued Dec. 31, 1949	Total Charges	Balances	
Payroll	Bills				Unexpended *Over- expended	Carried to 1950
\$7,130.00	\$1,262.90	.....	\$25.82	\$8,418.72	\$101.28	.....
5,600.00	71.94	.....	5.39	5,677.33	122.67	.....
9,178.35	608.36	.....	437.88	10,224.59	575.41	.....
9,410.00	1,550.19	.....	429.25	11,389.44	611.91	.....
18,480.79	3,708.93	.....	319.78	22,509.50	14.56	.....
600.00	79.33	.....	.....	679.33	20.67	.....
21,559.19	2,749.98	.....	858.74	25,167.91	17.85	.....
.....	.....	.....	238.00	238.00	.....	\$1,762.00
800.00	28.92	.....	.....	828.92	71.08	.....
2,050.00	217.55	.....	136.94	2,404.49	*54.49	.....
14,496.40	3,417.15	.....	149.20	18,062.76	*62.75	.....
.....	1,152.25	.....	24.00	1,176.25	.....	3,823.75
55,312.43	11,682.10	.....	2,818.36	69,812.89	1,068.64	.....
.....	2,835.28	.....	.....	2,835.28	164.72	.....
8,373.00	2,567.38	.....	.....	10,940.38	.....	.....
3,731.60	1,910.59	.....	135.93	5,778.12	221.88	.....
6,358.80	3,285.97	.....	164.85	9,809.62	190.38	.....
1,979.10	724.06	.....	1.00	2,704.16	95.84	.....
7,465.83	1,251.22	.....	33.59	8,750.64	249.36	.....
331,846.25	39,774.30	.....	7,142.47	378,763.02	42.10	.....
6,245.00	791.00	.....	390.00	7,426.00	1,636.00	.....
8,029.32	1,210.05	.....	103.00	9,342.46	157.54	.....
415,145.08	38,161.51	.....	1,160.94	454,467.53	13.09	.....
.....	16,202.44	\$1,196.84	600.72	18,000.00	.....	.....
2,850.00	940.33	.....	104.05	3,894.38	305.62	.....
68,270.31	20,331.36	.....	3,918.25	92,519.92	3,531.15	.....
.....	1,600.00	.....	.....	1,600.00	.....	.....
1,800.00	200.00	.....	.....	2,000.00	.....	.....
1,007.75	.....	.....	.....	1,007.75	192.25	.....
.....	69.79	.....	24.15	93.94	6.06	.....
504,835.12	210,600.03	.....	59,610.04	775,045.19	47,881.04	10,049.02
.....	9,914.89	.....	.....	9,914.89	.....	.....
.....	102,081.37	.....	9,265.32	111,346.69	1,717.11	.....
6,064.80	1,364.13	.....	.....	15,000.00	.....	.....
795.61	.....	7,571.07	.....	1,601.10	59.10	.....
113.63	7,521.52	805.49	.....	17,922.17	77.83	.....
.....	.....	1,752.17	8,534.85	.....	.....	.....
11,183.50	160,239.62	.....	24,027.52	195,450.64	*11,805.39	.....
.....	121,888.77	.....	24,906.14	146,794.91	906.97	.....
921,648.89	125,086.56	.....	4,220.53	1,050,955.98	34.46	.....
.....	10,000.00	15,000.00	.....	25,000.00	.....	.....
42,648.53	17,794.18	.....	5,116.30	65,559.01	2,162.49	338.27

EXHIBIT  
CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Revenue*

Title of Appropriation	Balances From 1948	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>Recreation and Aviation:</i>				
Parks and Playgrounds .....		80,000.00	5,311.56	85,311.56
Parks and Playgrounds—New Equip- ment .....	5,380.99	.....	.....	5,380.99
Golf Course, Athletic Field and Air- port .....		40,000.00	2,995.80	42,995.80
Athletic Field—New Equipment ....		10,000.00	.....	10,000.00
<i>Unclassified:</i>				
Emergency Salary Allowance .....		280,000.00	114.00	280,114.00
Pensions .....		100,000.00	5,252.47	105,252.47
Damages and Claims .....		5,000.00	.....	5,000.00
Printing City Reports .....		1,000.00	.....	1,000.00
Patriotic Purposes .....		2,000.00	100.00	2,100.00
Printing and Stationery .....		1,000.00	.....	1,000.00
Incidentals .....		7,000.00	3.78	7,003.78
Municipal Audit .....		1,800.00	.....	1,800.00
Zoning Board of Adjustments .....		1,500.00	.....	1,500.00
City Planning Board .....		5,000.00	.....	5,000.00
Cash Variation .....		200.00	.....	200.00
Reserve for Discounts .....		25,000.00	2,136.97	27,136.97
Reserve for Abatements .....		22,000.00	.....	22,000.00
Refunds .....		800.00	.....	800.00
Fire Insurance on Public Buildings ..		16,500.00	.....	16,500.00
Revising Ordinances .....		.....	1,000.00	1,000.00
Teachers' State Pension Fund .....		45,000.00	.....	45,000.00
Police State Pension Fund .....		20,000.00	.....	20,000.00
Firemen's State Pension Fund .....		16,500.00	.....	16,500.00
Publicity .....		3,000.00	.....	3,000.00
Kalivas Park Memorial .....	1,500.00	.....	.....	1,500.00
Victory Gardens .....		1,500.00	.....	1,500.00
Charter Revision .....		1,200.00	.....	1,200.00
Contingency Fund .....		100,000.00	.....	100,000.00
<i>Public Service Enterprises:</i>				
Water Department .....	18,208.48	.....	471,024.24	489,232.72
Public Scales .....		2,600.00	.....	2,600.00
<i>Cemeteries:</i>				
Pine Grove, Valley and Others .....		50,000.00	24,743.53	74,743.53
<i>Interest and Maturing Debt</i>				
Interest on Temporary Loans .....		6,000.00	2,456.67	8,456.67
Interest on General Loans .....		71,467.50	.....	71,467.50
Maturing Debt .....		458,000.00	.....	458,000.00
<i>Other Governmental Units:</i>				
Hillsborough County Tax .....		496,659.22	.....	496,659.22
Per Capita School Tax .....		12,800.00	.....	12,800.00
Totals .....	\$58,034.70	\$5,232,476.72	\$800,657.16	\$6,091,168.58

G—*Concluded*

MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1949

## Accounts

Cash Expenditures		Transfer	Liabilities	Total	Balances	
Payroll	Bills		Accrued Dec. 31, 1949		Charges	
60,522.94	20,809.08	114.00	1,845.73	83,291.75	2,019.81	.....
.....	3,235.24	.....	.....	3,235.24	.....	2,145.75
26,611.81	14,229.30	.....	2,142.99	42,984.10	11.70	.....
.....	10,000.00	.....	.....	10,000.00	.....	.....
274,797.45	.....	.....	1,600.32	276,397.77	3,716.23	.....
104,761.79	.....	.....	490.68	105,252.47	.....	.....
.....	600.32	.....	1,210.00	1,810.32	3,189.68	.....
.....	.....	.....	.....	.....	.....	1,000.00
.....	1,244.05	.....	.....	1,244.05	855.95	.....
.....	989.20	.....	118.75	1,107.95	*107.95	.....
.....	5,836.72	.....	750.00	6,586.72	417.06	.....
.....	1,950.00	.....	.....	1,950.00	*150.00	.....
1,200.00	191.00	.....	70.00	1,461.00	39.00	.....
.....	23.50	.....	324.00	347.50	4,652.50	.....
.....	6.00	.....	.....	6.00	194.00	.....
.....	.....	27,136.97	.....	27,136.97	.....	.....
.....	.....	19,121.25	.....	19,121.25	2,878.75	.....
.....	533.76	.....	1.25	535.01	264.99	.....
.....	13,710.31	.....	.....	13,710.31	2,789.69	.....
.....	.....	.....	.....	.....	.....	1,000.00
.....	40,557.20	.....	.....	40,557.20	4,442.80	.....
.....	19,866.42	.....	.....	19,866.42	133.58	.....
.....	16,137.27	.....	.....	16,137.27	362.73	.....
.....	2,110.00	.....	.....	2,110.00	890.00	.....
.....	.....	.....	.....	.....	.....	1,500.00
1,301.59	63.38	.....	100.00	1,464.97	35.03	.....
.....	233.37	.....	.....	233.37	.....	966.63
.....	.....	69,760.26	.....	69,760.26	30,239.74	.....
216,093.40	174,010.63	406.71	22,274.96	412,785.70	.....	76,447.02
2,388.46	182.08	.....	31.84	2,602.38	*2.38	.....
57,351.19	17,181.64	.....	200.70	74,733.53	10.00	.....
.....	8,456.67	.....	.....	8,456.67	.....	.....
.....	70,267.50	.....	.....	70,267.50	1,200.00	.....
.....	446,000.00	.....	.....	446,000.00	12,000.00	.....
.....	496,659.22	.....	.....	496,659.22	.....	.....
.....	12,800.00	.....	.....	12,800.00	.....	.....
\$3,240,037.91	\$2,302,759.81	\$142,864.76	\$186,064.32	\$5,871,726.80	\$120,409.34	\$99,032.44
Balances Unexpended .....						\$132,592.30
Balances Overexpended .....						12,182.96
						\$120,409.34

## EXHIBIT G—SCHEDULE 1

## CITY OF MANCHESTER

STATEMENT OF CHARITIES DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1949

*Administrative Salaries:*

Commissioner .....	\$3,700.00	
Clerks and Investigators .....	7,483.50	
		<u>\$11,183.50</u>

*Expenditures:*

Administration Bills .....	\$1,499.27	
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## Outside Relief :

Provisions .....	\$65,813.02	
Milk .....	2,526.43	
Fuel .....	7,167.27	
Clothing .....	1,380.63	
Board, Care and Personal Aid ..	47,393.06	
Rents .....	13,241.60	
Professional Services .....	5,118.25	
Medicine .....	3,731.69	
Hospitals .....	32,336.54	
Burials .....	1,520.00	
Electricity .....	511.12	
Gas .....	221.43	
Out of Town Aid .....	913.72	
Miscellaneous .....	593.11	
Other Accruals .....	300.00	
	<u>182,767.87</u>	
		<u>184,267.14</u>

Total (Exhibit G) .....	<u><u>\$195,450.64</u></u>
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## EXHIBIT G—SCHEDULE 2

## CITY OF MANCHESTER

STATEMENT OF CEMETERY DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1949

Payrolls .....	\$57,351.19	
Other Expenses (Cash and Accruals) :		
Fuel Oil .....	\$354.14	
Cement .....	280.00	
Gasoline and Oil .....	783.46	
Cement Containers .....	2,662.75	
Dressing and Fertilizer .....	1,052.77	
Coal .....	1,354.50	
Pipe .....	274.38	
Auto and Truck Expense .....	646.62	
Hardware and Tools .....	1,752.70	
Office Expenses .....	289.77	
Repairs—Buildings, Equipment, etc. ....	1,523.64	
Weed Killer .....	91.11	
Seeds and Plants .....	401.01	
Roads .....	5,725.00	
Miscellaneous .....	190.49	
		17,382.34
Total Cemetery Department Expenditures .....		<u>\$74,733.53</u>

EXHIBIT G—SCHEDULE 3  
CITY OF MANCHESTER  
STATEMENT OF POLICE DEPARTMENT  
EXPENDITURES  
For the Fiscal Year Ended December 31, 1949

*Salaries:*

Chief .....	\$6,000.00	
Captain .....	4,527.00	
Clerk and Patrolmen .....	320,969.25	
Commissioners .....	350.00	
		<hr/> \$331,846.25

*Expenses (Cash and Accrual):*

Auto Supplies and Expenses .....	\$5,252.98	
Electricity .....	884.47	
Feeding Prisoners .....	128.10	
Fuel .....	2,407.52	
Garage Rent .....	360.00	
Gasoline .....	8,592.95	
Illuminating Gas .....	44.04	
Insurance .....	889.39	
Miscellaneous .....	2,028.37	
Office Supplies .....	2,597.05	
Photography Supplies .....	299.64	
Radio Maintenance .....	488.37	
Signal System .....	1,318.61	
Telephone .....	1,951.63	
Teletypewriter .....	1,190.41	
Towel and Laundry .....	136.74	
Uniform Allowance .....	10,215.00	
Autos .....	8,131.50	
		<hr/> 46,916.77

Total Expenditures (Exhibit G) .....	<hr/> \$378,763.02
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## EXHIBIT G—SCHEDULE 4

## CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1949

*Salaries:*

Chief .....	\$5,000.00	
Deputies .....	10,650.00	
Fire Alarm Superintendent .....	3,228.75	
Firemen .....	395,916.33	
Commissioners .....	350.00	
		<hr/> \$415,145.08

*Expenses (Cash and Accrual) :*

Apparatus Maintenance .....	\$3,813.82	
Company Supplies .....	1,692.02	
Fire Maintenance Alarm .....	3,326.01	
Gas, Electricity and Telephone .....	4,633.07	
Heating .....	9,032.53	
Hose Maintenance .....	1,367.15	
Insurance .....	1,681.69	
Laundry, Furniture and Bedding .....	831.35	
Medical and First Aid .....	504.55	
Oil, Gasoline and Kerosene .....	1,893.91	
Office Supplies .....	222.84	
Paint Shop .....	503.23	
Printing and Stationery .....	900.64	
Badges, Coats and Helmets .....	560.88	
Miscellaneous .....	203.26	
Transportation .....	29.28	
Uniform Allowance .....	7,775.00	
Travel .....	351.22	
		<hr/> 39,322.45

Total .....		<hr/> \$454,467.53
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EXHIBIT  
CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Non-Revenue*

Title of Appropriation	Balances From 1948	Current Appropriation	Cash Receipts and Other Credits
<i>Highway Department:</i>			
New Highways—City .....	\$13,633.30	\$100,000.00	\$2,321.90
New Sewers—City .....	1.49	185,000.00	575.90
New Sidewalks—City .....	.....	15,000.00	.....
Highway Resurfacing .....	3,490.18	75,000.00	37,976.27
Cemetery Brook Sewer Project .....	48,804.68	.....	.....
New Sewers—Rockland Avenue .....	24,009.12	.....	.....
New Sewers—Pickering Street .....	108.94	.....	.....
Highway Resurfacing—Inside Mill Yard .....	205.61	.....	.....
Highway Resurfacing—Post War State Aid .....	2,465.50	.....	.....
Highway Resurfacing—Elm Street .....	24,155.92	.....	.....
Amoskeag and Other Bridges .....	2,615.23	20,000.00	.....
Permanent Improvements to Bridges .....	100,000.00	.....	.....
<i>Parks and Playgrounds:</i>			
Stevens Park—W. P. A. ....	2,198.22	.....	.....
Sheridan-Emmett Park .....	.....	.....	2,198.22
General Permanent Improvements .....	7,404.91	10,000.00	.....
New Bath House and Dam—Nutt's Pond .....	.....	20,000.00	.....
<i>Building Department:</i>			
Carpenter Library Roof .....	2,612.10	.....	.....
Permanent Improvements to Public Buildings .....	3,586.57	50,000.00	.....
<i>School Department:</i>			
New School Building Construction .....	72.45	.....	.....
Improvements—School Yards .....	53.73	.....	.....
<i>Police and Fire Department:</i>			
Underground Cable and Signal Boxes .....	2,500.00	.....	.....
<i>Water Works:</i>			
New Reservoir Construction.....	697.45	.....	.....
<i>Airport:</i>			
Land for Airport Access Highway .....	549.43	.....	.....
Land for Airport Improvements .....	1,734.99	.....	.....
<i>Equipment:</i>			
Fire Department			
Pumping Engine .....	1,011.30	.....	.....
Highway Department—New Equipment .....	7,632.65	65,000.00	1,150.00
Assessor's Office			
Fireproof Safe and Typewriters .....	1,267.18	.....	.....
City Clerk			
Vault and Office Equipment .....	112.25	.....	.....
School Department			
Purchase of Equipment .....	299.36	.....	.....
Totals .....	\$251,222.56	\$540,000.00	\$44,222.29

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MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1949

*Accounts*

Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers and Other Debits	Liabilities Accrued Dec. 31, 1949	Total Charges	Balances Unexpended to 1950
\$115,955.20	\$45,007.17	\$15,393.68	\$54,783.44	.....	\$115,184.29	\$770.91
185,577.39	48,347.15	4,688.63	75,953.30	\$1,659.12	130,648.20	54,929.19
15,000.00	.....	.....	.....	.....	.....	15,000.00
116,466.45	18,926.69	40,757.82	22,670.63	.....	82,355.14	34,111.31
48,804.68	13,234.34	7,761.40	6,003.08	818.39	27,817.21	20,987.47
24,009.12	10,538.20	5,225.32	5,807.43	.....	21,570.95	2,438.17
108.94	.....	.....	108.94	.....	108.94	.....
205.61	.....	.....	205.61	.....	205.61	.....
2,465.50	.....	2,465.50	.....	.....	2,465.50	.....
24,155.92	.....	180.00	23,975.92	.....	24,155.92	.....
22,615.23	.....	.....	.....	.....	.....	22,615.23
100,000.00	.....	61,928.00	.....	.....	61,928.00	38,072.00
2,198.22	.....	.....	2,198.22	.....	2,198.22	.....
2,198.22	60.00	.....	.....	.....	60.00	2,138.22
17,404.91	8,046.54	7,353.76	.....	.....	15,400.30	2,004.61
20,000.00	.....	.....	.....	.....	.....	20,000.00
2,612.10	.....	2,114.50	.....	.....	2,114.50	497.60
53,586.57	2,922.23	45,462.24	.....	72.09	48,456.56	5,130.01
72.45	.....	72.45	.....	.....	72.45	.....
53.73	.....	53.73	.....	.....	53.73	.....
2,500.00	.....	2,500.00	.....	.....	2,500.00	.....
697.45	.....	697.45	.....	.....	697.45	.....
549.43	.....	.....	.....	.....	.....	549.43
1,734.99	.....	.....	.....	.....	.....	1,734.99
1,011.30	.....	848.95	.....	162.35	1,011.30	.....
73,782.65	.....	39,701.78	.....	.....	39,701.78	34,080.87
1,267.18	.....	.....	.....	.....	.....	1,267.18
112.25	.....	.....	.....	.....	.....	112.25
299.36	.....	299.36	.....	.....	299.36	.....
\$835,444.85	\$147,082.32	\$237,504.57	\$191,706.57	\$2,711.95	\$579,005.41	\$256,439.44

EXHIBIT

CITY OF

STATEMENT OF APPROPRIATIONS—

For the Fiscal Year

*Revenue*

	Unexpended Balances Carried from 1948	Departmental Appropriation	Cash and Other Credits	Transfers from Bond Issue
Administration .....		\$5,000.00		
Highway Maintenance .....		110,000.00	\$1,312.02	\$435.02
Sewer Maintenance .....		20,000.00	179.42	30,641.14
Refuse Disposal .....		320,000.00		
Street Cleaning .....		100,000.00		
Engineering Department .....		20,000.00	1.50	
Vacation—Holidays .....		50,000.00		
Sick Leave .....		25,000.00		
Gravel Bank .....			81.00	34,619.55
Transportation Equipment and Supplies .....			8,013.38	99,260.82
Totals .....		\$650,000.00	\$9,587.32	\$164,956.53

Departmental Appropriation Balance Unexpended December 31, 1949 to Surplus .....

Departmental Appropriation Balance Carried to 1950 .....

NEW SEWERS—PARKING AREA—BRIDGES

New Sewers—Construction Project ....	\$1,660.20			
Granite Street Parking Area .....			\$15,000.00	
Parker Street Bridge .....	18,000.00			
Totals .....	\$19,660.20		\$15,000.00	

*Special Account:*

Parking Meters ..... \$9,914.89

I

MANCHESTER

## HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1949

*Accounts*

Inter- Departmental Transfers	Total Credits	Expenditures Payrolls	Bills	Inter- Departmental Transfers	Total Charges	Departmental Appropriation Balance Unexpended *Over- expended
\$14,868.01	\$19,868.01	\$16,757.31	\$4,004.28	\$732.00	\$21,493.59	*\$1,625.58
1,348.98	113,096.02	47,682.15	19,794.16	26,939.92	94,416.23	18,679.79
.....	50,820.56	28,245.16	280.29	23,301.62	51,827.07	*1,006.51
.....	320,000.00	220,773.74	19,517.86	57,187.29	297,478.89	22,521.11
.....	100,000.00	48,462.43	29,712.90	15,600.65	93,775.98	6,224.02
.....	20,001.50	15,413.62	650.86	657.02	16,721.50	3,280.00
.....	50,000.00	44,393.62	.....	2,213.35	46,606.97	3,393.03
.....	25,000.00	20,233.78	.....	1,036.87	21,270.65	3,729.35
14,136.80	48,837.35	5,041.98	181.20	13,199.83	18,423.01	30,414.34
120,397.62	227,671.82	69,148.79	184,751.06	1,451.46	255,351.31	*27,679.49
<u>\$150,751.41</u>	<u>\$975,295.26</u>	<u>\$516,152.58</u>	<u>\$258,892.61</u>	<u>\$142,320.01</u>	<u>\$917,365.20</u>	<u>\$57,930.06</u>
.....	.....	.....	.....	.....	.....	\$47,881.04
.....	.....	.....	.....	.....	.....	10,049.02
.....	.....	.....	.....	.....	.....	<u>\$57,930.06</u>
NEW SEWERS—PARKING AREA—BRIDGES						
.....	\$1,660.20	\$795.61	.....	\$805.49	\$1,601.10	\$59.10
.....	15,000.00	6,064.80	\$1,364.13	7,571.07	15,000.00	.....
.....	18,000.00	113.63	16,056.37	1,752.17	17,922.17	77.83
<u>.....</u>	<u>\$34,660.20</u>	<u>\$6,974.04</u>	<u>\$17,420.50</u>	<u>\$10,128.73</u>	<u>\$34,523.27</u>	<u>\$136.93</u>
.....	\$9,914.89	.....	\$9,914.89	.....	\$9,914.89	.....

EXHIBIT 1—SCHEDULE 1  
CITY OF MANCHESTER  
COMPARATIVE STATEMENT  
AUDITOR'S LEDGER WITH HIGHWAY  
DEPARTMENT LEDGER  
As at December 31, 1949  
*Revenue Accounts*

	Auditor's Ledger	Departmental Ledger •	Difference Over or *Short
<i>Credits:</i>			
Appropriation .....	\$650,000.00	\$650,000.00	
Cash and Other Credits .....	9,587.32	9,587.32	
Transfers—Bond Issue ...	173,387.93	164,956.53	\$8,431.40
Interdepartmental Transfers .	.....	150,751.41	*150,751.41
	<u>\$832,975.25</u>	<u>\$975,295.26</u>	<u>*\$142,320.01</u>
<i>Debits:</i>			
Cash and Accruals			
Payrolls .....	\$516,152.58	\$516,152.58	
Bills .....	258,892.61	258,892.61	
Interdepartmental Transfers	.....	142,320.01	\$142,320.01
	<u>\$775,045.19</u>	<u>\$917,365.20</u>	<u>\$142,320.01</u>
Unexpended Balance Dec. 31, 1949 .....	\$57,930.06	\$57,930.06	
Carried to 1950 .....	10,049.02	10,049.02	
Unexpended Balance to Surplus	<u>\$47,881.04</u>	<u>\$47,881.04</u>	





EXHIBIT J—SCHEDULE 1  
CITY OF MANCHESTER  
COMPARATIVE STATEMENT  
AUDITOR'S LEDGER WITH THE HIGHWAY  
DEPARTMENT LEDGER  
As at December 31, 1949  
*Non-Revenue Accounts*

	Auditor's Ledger	Departmental Ledger
<i>Credits:</i>		
Balances Carried from 1948 .....	\$227,122.62	\$227,122.62
Current Appropriation .....	460,000.00	460,000.00
Cash Receipts and Transfers .....	41,762.72	41,762.72
	<u>\$728,885.34</u>	<u>\$728,885.34</u>
<i>Debits:</i>		
Cash and Accruals		
Payrolls .....	\$138,210.24	\$138,210.24
Bills .....	178,422.95	178,422.95
Transfers .....	189,247.00	189,247.00
	<u>\$505,880.19</u>	<u>\$505,880.19</u>
Balance Carried to 1950 .....	<u>\$223,005.15</u>	<u>\$223,005.15</u>

EXHIBIT K  
CITY OF MANCHESTER  
STATEMENT OF TAX RATES AND TAX LEVIES  
For the Years 1933 to 1949 Inclusive

Year	Net Taxable Valuation	State (School Per Capita)	Tax Rate Assessed	Per \$1,000 Valuation City	Total	Tax Levy
1933	\$93,277,708.00	\$2.37	\$3.03	\$22.60	\$28.00	\$2,610,219.02
1934	95,868,758.00	2.52	2.40	23.58	28.59	2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	20.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84
1946	93,929,433.00	.14	4.32	31.24	35.70	3,353,286.23
1947	105,524,315.00	.12	4.31	32.57	37.00	3,945,104.78
1948	110,104,052.00	.11	4.99	34.90	40.00	4,410,442.28
1949	111,306,153.00	.10	3.85	36.65	40.60	4,525,308.39

AS AT DECEMBER 31, 1949

*Taxes Due and Payable:*

On or before September 1.

*Taxes Delinquent:*

After September 1.

*Penalty for Delinquency:*

Cost after September 1 ..... \$ .20

Interest after December 1 ..... 6%

*Discount:*

1% on or before August 26, 1949.

*Lien on Property:*

"The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October first following the assessment."

Chapter 80, Section 17 of Public Laws.

*Tax Limitation:*

"The City of Manchester shall not become indebted in the amount exceeding five per cent on the last preceding valuation for assessment of taxes on the polls and taxable property thereon."

Article XXV of Public Statutes Relating to Cities and special acts with reference to City of Manchester.

*Present Debt Limitation:* ..... \$5,565,307.65

*Present Debt:* ..... \$3,846,000.00

EXHIBIT I  
CITY OF MANCHESTER  
COMPARATIVE BALANCE SHEET

ASSETS	Dec. 31, 1948	Dec. 31, 1949	Increase	Decrease
Cash .....	\$541,427.27	\$485,992.63	.....	\$55,434.64
Free Cash Balance .....				
Unavailable for City Purposes .....	42,341.75	152,070.00	\$109,728.25	
Taxes Receivable .....	270,784.97	363,273.34	86,488.37	
Tax Titles and Tax Liens .....	11,827.71	15,485.73	3,658.02	
Departmental Accounts Receivable .....	10,218.20	15,954.44	5,736.24	
Water Works .....	200,055.92	201,551.44	1,495.52	
N. P. Hunt Fund .....	931.16	.....	.....	931.16
	<u>\$1,083,586.98</u>	<u>\$1,234,327.58</u>		
Increase in Assets .....				150,740.60
			<u>\$207,106.40</u>	<u>\$207,106.40</u>
LIABILITIES				
Accounts Payable .....	\$151,384.47	\$186,064.32	\$34,679.85	
U. S. Savings Bonds .....		616.25	616.25	
Revenue Appropriation Balances .....	58,034.70	99,032.44	40,997.74	
Water Works .....	200,055.92	201,551.44	1,495.52	
Revenue of 1949—1950 .....	689.50	240.00	.....	\$449.50
Soldiers' Bonus .....	14,890.11	13,272.95	.....	1,617.16
Tailings .....	6,287.35	6,304.60	17.25	
Parking Meters .....	14,801.85	62,833.03	48,031.18	
Other Funds .....	9,114.31	11,875.75	2,761.44	
Revenue of Prior Years (Surplus) .....	628,328.77	652,536.80	24,208.03	
	<u>\$1,083,586.98</u>	<u>\$1,234,327.58</u>		
Increase in Liabilities ...				150,740.60
			<u>\$152,807.26</u>	<u>\$152,807.26</u>







