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City of
MANCHESTER
New Hampshire



ANNUAL REPORT
For the Year 1950

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THIRTIETH
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



For the Fiscal Year Ending December 31, 1950

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1950

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MANCHESTER CITY GOVERNMENT

1950

Mayor

JOSAPHAT T. BENOIT Office, City Hall
Chosen at election in November, 1949. Salary, \$5,000 per annum.

Mayor's Secretary

Madeline A. Gladu Office, City Hall
Appointed by the Mayor. Salary, \$2,390 per annum.

Aldermen

- Ward 1. William J. Kennedy, Jr.
- Ward 2. George J. Baker
- Ward 3. Thomas J. Enright
- Ward 4. John J. Hartnett
- *Ward 5. George T. Healy
- Ward 6. Daniel J. McCabe
- Ward 7. Francis J. Heroux
- Ward 8. Emile Simard
- Ward 9. James E. Hannon
- Ward 10. Cornelius H. Callahan
- **Ward 11. Elmer D. Roukey
- Ward 12. Albert R. Martineau
- Ward 13. Roger E. Brassard
- Ward 14. Roger J. Crowley

* Resigned, June 26, 1950. Lawrence Cronin, successor.

** Deceased: Harold E. O'Day successor.

STANDING COMMITTEES

Board of Aldermen

FIRST NAMED CHAIRMAN

- Accounts—Aldermen Heroux, Callahan, Hannon.
 Bills on Second Reading—Aldermen Crowley, Hartnett, Brassard.
 Cemeteries—Aldermen Kennedy, Baker, Simard, Brassard Enright.
 City Planning—Aldermen Kennedy, Baker, Simard.
 Claims—Aldermen O'Day, Heroux, Cronin.
 Enrollment—Aldermen McCabe, Heroux, O'Day.
 Finance—The Mayor, Aldermen Kennedy, Enright, Hartnett, Cronin, Callahan, Brassard, Crowley.
 Lands and Buildings—Martineau, Cronin, McCabe.
 Licenses—Aldermen Hartnett, Hannon, Martineau.
 Street Lighting—Aldermen Enright, Crowley, Brassard.
 Streets and Sewers—Aldermen Enright, Simard, Baker.
 Board of Recreation and Aviation—Aldermen Baker, Heroux.
 Minor Offices—Aldermen Simard, Kennedy, McCabe.
 Radio—Aldermen Hannon, Cronin, O'Day,
 Special Tax—Aldermen Cronin, Callahan, Martineau.
 Traffic—Aldermen Hartnett, McCabe, Hannon, Callahan, Martineau.

Finance Commission

- Leon H. Rice, Clerk Term expires January, 1952
 Percy H. Bennett, Chairman Term expires January, 1953
 *Joseph H. Laflamme Term expires January, 1951
 Appointed by Governor for a term of 3 years.

* Resigned: Aime V. Plante, successor.

City Auditor

- Armand E. Tetu Office, City Hall
 Appointed by the Mayor and confirmed by Board of Aldermen in
 January annually. Salary, \$3,450 per annum.

City Treasurer

James P. Bourne Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$3,560 per annum.

Collector of Taxes

J. Charles Durette Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Term begins June 1. Salary, \$3,450 per annum.

Custodian of Deeded Property

J. Charles Durette Office, City Hall
 Term begins June 1. Salary, \$600 per annum.

Assessors

Charles W. Partridge, Chairman Term expires January, 1955
 Gerard E. Croteau Term expires January, 1951
 Henry J. McLaughlin Term expires January, 1953

One member elected by the Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$3,860; Members of Board, \$3,560 per annum.

City Solicitor

J. Francis Roche 48 Hanover Street

Elected by Board of Mayor and Aldermen in January biennially.

Salary, \$2,050 per annum.

City Clerk

Michael J. Quinn Office, City Hall

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

Salary, \$4,060 per annum.

Superintendent of Public Buildings

William M. Cullity Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary, \$3,760 per annum. Term expires April, 1951.

Registrars of Voters

Donat H. Richer, Chairman Term expires May, 1953

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.

* Deceased: James F. Berry successor.

Police Commission

Allan M. Wilson, Chairman Term expires September, 1953
 Joseph W. Patterson, 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.

Chief of Police

Francis P. McGranaghan Office at Police Station
 Appointed by Commissioners. Salary, \$5,000 per annum.

Deputy Chief of Police

Patrick J. Foley Office at Police Station
 Appointed by Commissioners. Salary, \$4,500 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, \$3,340 per annum
 Frank Lamarre, Probation Officer Salary, \$3,340 per annum
 Appointed by Justice. Term not limited.

Fire Commissioners

Zephyre Ledoux Term expires May, 1951
 Arthur J. Connelly, Chairman Term expires May, 1953
 Arthur B. Colby, Clerk 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, \$5,260 per annum.

Deputy Chief Engineers

William Gray Salary, \$3,760 per annum
John H. O'Malleya..... Salary, \$3,860 per annum
Ephraim Gendron Salary, \$3,810 per annum
Elected by Board of Fire Commissioners.

Scalers 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, \$3,010 per annum.

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, 1953

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

Health Officer

James J. Powers, M. D. Salary, \$5,130 per annum
Appointed by Board of Health.

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.

City Physician

George L. Bastian, Jr., M. D. Office, 1426 Elm Street

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

Department of Highways

Joseph Dallaire, Chairman Term expires January, 1951

John Dana French Term expires January, 1952

Joseph P. O'Brien, Clerk Term expires January, 1953

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.

Surveyor

Romeo F. Dusseault Office, 227 Maple Street

Elected by the Commissioners of Department of Highways.

Salary, \$6,260 per annum.

Commissioner of Charities

Frank X. Carroll Office, City Hall

Elected biennially at municipal election. Salary, \$3,960 per annum.

SCHOOL DEPARTMENT

School Committee

- Josaphat T. Benoit, Mayor, ex-officio, Chairman
 Ward 1. Blanche M. McLane
 Ward 2. Virginia K. Cain
 Ward 3. Adler R. Ahlgren
 *Ward 4. James F. Berry
 Ward 5. Francis J. Barody
 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, 1949, for a term of two years.

Salary, \$100 per annum.

* Resigned: Thomas R. Burns successor.

J. Leo Dery Clerk of the Board
 Appointed biennially by the Board. Salary, \$1,175 per annum.

Superintendent of Schools

Austin J. McCaffrey Office, 88 Lowell Street
 Term expires July 1, 1955. Salary, \$7,360 per annum. \$5,360 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, \$5,260 per annum. \$3,260 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, 1957
Aretas B. Carpenter	Term expires October 1, 1951
Samuel P. Hunt	Term expires October 1, 1952
Maurice F. Devine	Term expires October 1, 1953
John J. Sheehan	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.

Librarian

Caroline B. Clement	Salary, \$3,760 per annum
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Elected by the Trustees of Library.

Water Commissioners

Josaphat T. Benoit, Mayor, ex-officio

D. Frank Shea, Chairman	Term expires January, 1951
Charles A. Burke	Term expires January, 1952
Murray H. Towle	Term expires January, 1953
Arthur H. St. Germain, Clerk	Term expires January, 1954
Charles B. McLaughlin	Term expires January, 1955
Roland R. Tessier	Term expires January, 1956

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
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Chosen by Water Commissioners annually. Salary, \$7,260 per annum.

Assistant Superintendent

James A. Sweeney	Salary, \$4,520 per annum.
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Trustees Board of Recreation and Aviation

Edward T. Flanagan, Clerk	Term expires March 1, 1951
George J. Baker	Term expires January 1, 1952
Francis J. Heroux	Term expires January 1, 1952
Charles Y. G. Normand, Chairman	Term expires March 1, 1953
Frank K. Decarlo	Term expires March 1, 1952

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.

Superintendent of Recreation and Aviation

Ignace J. Gill

Elected by Board of Recreation and Aviation Trustees.

Salary, \$3,860 annually.

City Planning Board

Josaphat T. Benoit, Mayor, ex-officio member

William J. Kennedy, Alderman, ex-officio member

George J. Baker, Alderman, ex-officio member

Emile Simard, Alderman, ex-officio member

Albina S. Martel, Clerk	Term expires April 1, 1954
Charles H. Devine	Term expires April 1, 1955
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.

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, 1955
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 expired January, 1953
Mary C. Manning	Term expires January, 1953
William D. Kanteres	Term expires January, 1954
J. Vincent Broderick	Term expires January, 1954
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.

Superintendent of All Cemeteries

Guy H. Erskine	Office, Pine Grove Cemetery Appointed by Trustees of Cemeteries. Salary, \$4,060 per annum.
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Trustees of Cemetery Funds

Josaphat T. Benoit, Mayor, ex-officio

Norwin S. Bean, Clerk	Term expires January, 1960
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
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City Weigher

*Maurice J. Bresnahan	Office, City Scales, Franklin Street Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary, \$2,060 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

John J. Hurley 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, 1955
 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.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$3,860 annually.

Art Commission

Maude Briggs Knowlton, Chairman Term expires October 1, 1951
 John W. Noga, Clerk Term expires October 1, 1953
 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 A. Lang

James Pettigrew

WARD 2

David C. Cheney

James P. Shea

Walter Clark Flanders

WARD 3

James B. Reagan

Germain B. Lavallee

Lewis G. Farmer

WARD 4

Patrick J. Sullivan

John M. Fitzgerald

Emile Toupin

WARD 5

Laurence B. Mahoney

Edward J. Walsh

William H. Girard

WARD 6

Michael J. Dugan

Marcel J. Rivet

Edward J. Harlan

WARD 7

Charles J. Leclerc

Alonzo J. Tessier

Gustave L. Maranier

WARD 8

John E. Kane

James E. Sweeney

Louis N. Latulippe

WARD 9

Leo O. Boisvert

*Joseph H. Kane

Rene A. Gagnon, Jr

WARD 10

Arthur Courtois

James J. Kearns

Paul L. Gilmartin

WARD 11

Armand A. Roberge

Cornelius J. Sullivan

Joseph P. Lyons

WARD 12

Albert J. Boutin

Hilarion Plaisance

Louis J. Soucy

WARD 13

Henry J. Dupont

Lorenzo P. Gauthier

Arthur E. Thibodeau

WARD 14

Kalil Attalla

Willibert Gamache

Ferdinand I. Bates

Salary, \$57.50 per year.

* Resigned: Albert T. Beauchene successor.

Moderators

- 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.

Ward Clerks

- Ward 1. Roland P. Therrien
- 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, \$65.00 per year.

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1950

BRIDGES				
	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge	.....	.....	.....	\$250,000.00
Cohas Brook Bridge	.....	.....	.....	7,000.00
Elm Street Bridge	.....	.....	.....	50,000.00
Goffs Falls Bridge, Brown Avenue	.....	.....	.....	3,500.00
Granite Street Bridge	.....	.....	.....	200,000.00
Granite Street Bridge, end of Parker Street	.....	.....	.....	18,000.00
Kelley Street Bridge	.....	.....	.....	400,000.00
Notre Dame Bridge	.....	.....	.....	800,000.00
Print Works Bridge, Granite Street	.....	.....	.....	15,000.00
Proctor Avenue Bridge	.....	.....	.....	4,000.00
Queen City Bridge	.....	.....	.....	900,000.00
Second Street Bridge	.....	.....	.....	60,000.00
South Main Street Bridge	.....	.....	.....	40,000.00
Totals	.....	.....	.....	\$2,747,500.00
CITY CEMETERIES				
	Lands	Buildings	Equipment	Total
Amoskeag Cemetery, Goffstown Road	\$3,000.00	.....	.....	\$3,000.00
Brown Avenue Cemetery	200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road	870.00	.....	.....	870.00
Huse Cemetery, Young Sunnyside	1,000.00	.....	.....	1,000.00
Merrill Cemetery, Huse Road	3,600.00	.....	.....	3,600.00
Pine Grove Cemetery, Brown Avenue	716,110.00	\$83,890.00	.....	800,000.00
Pine Grove Cemetery, Calef Road-Titus Ave.	100.00	.....	.....	100.00
Pine Grove Cemetery, Bourne, Titus Ave.	600.00	.....	.....	660.00
South Main Street Congregational Church Cemetery	7,500.00	.....	.....	7,500.00
Squoag Cemetery, Bowman Street	7,975.00	.....	.....	7,975.00
Stowell Cemetery, Bodwell Road	850.00	.....	.....	850.00
Valley Cemetery, Pine Street	230,000.00	20,000.00	.....	250,000.00
Equipment and Supplies	.....	.....	\$30,273.28	30,273.28
Totals	\$971,865.00	\$103,890.00	\$30,273.28	\$1,106,028.28

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1950

FIRE STATIONS	Lands	Buildings	Equipment	Total
Candia Road, Hose House	\$800.00			\$800.00
Central Station, Vine Street	199,500.00			346,125.00
Lake Avenue Engine House	3,500.00		\$96,125.00	62,575.00
Main Street Engine House	4,500.00	32,000.00	27,075.00	51,412.50
Mammoth Road Hose House, (not used)	900.00	14,912.50		900.00
Nashua-Maple Streets Hose House	2,590.00			24,815.00
Rimmon Street Engine House	1,200.00	28,800.00	24,050.00	54,050.00
Riverside Hose, Front Street	400.00			400.00
Somerville Street Engine House	1,200.00	30,800.00	30,550.00	62,550.00
South Elm Street Engine House	880.00	6,100.00	13,400.00	20,380.00
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	26,050.00	58,700.00
Wilson Hill Engine House, Weston	1,500.00	23,000.00	15,800.00	40,300.00
Weston Street Drill Tower		5,000.00	500.00	5,500.00
Fire Alarm Telegraph			152,084.00	152,084.00
Massabese Volunteer Co.			1,710.00	1,710.00
Totals	\$70,620.00	\$426,900.00	\$428,256.50	\$925,776.50

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1950

SCHOOLS	Lands	Buildings	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	\$10,000.00	\$20,000.00		\$10,252.62	\$40,252.62
Amoskeag School, Front Street	900.00	20,000.00	\$3,228.00	2,220.00	26,348.00
Ash Street School, Bridge-Maple Streets	21,800.00	57,000.00	5,224.00	4,805.00	88,829.00
Bakersville School, Elm-Ouene City Ave.	9,000.00	100,000.00	6,250.00	4,952.00	120,202.00
Brown School, Amory-Alsace Streets	7,800.00	52,000.00	4,929.00	2,520.00	67,249.00
Central High School, Concord-Beech Streets	29,700.00	320,300.00	62,855.00	52,017.00	464,872.00
Chandler School, Concord-Ashland Streets	5,540.00	50,000.00	4,962.00	2,179.00	62,681.00
Corey Manual Training School, 250 Concord Street	2,125.00	9,875.00		29,984.08	41,984.08
Crystal Lake School, Bodwell-Corning Roads	100,000.00	1,550.00			1,650.00
Franklin Street School, Franklin Street	24,000.00	273,800.00	5,283.00	8,324.00	311,407.00
Goffs Falls School, Brown Ave.	2,000.00	28,000.00	2,461.00	1,164.00	33,625.00
Hallsville School, Jewett-Hayward Streets	4,400.00	59,200.00	7,248.00	6,250.00	77,098.00
Harvey District School, South Willow Street	100.00	12,000.00	1,833.00	597.00	14,533.00
Highland School, Beech-Titus Ave.	3,915.00	57,000.00	3,984.00	3,212.00	81,111.00
Lincoln Street School, Merrimack-Lincoln Streets	20,000.00	70,000.00	5,974.00	3,215.00	86,189.00
Maynard School, Merrimack-Union Streets	9,000.00	75,000.00	5,316.00	4,768.00	94,084.00
Parker School, South Main Street	6,000.00	40,000.00	4,588.00	4,070.00	54,658.00
Pearl Street School, Pearl Street	4,260.00	25,000.00	5,037.00	1,697.00	35,994.00
Practical Arts High School, Concord Street	32,780.00	948,000.00			980,780.00
Kimmon 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	5,184.00	4,140.00	70,524.00
Varney School, Bowman-Varney Streets	8,560.00	50,000.00	5,708.00	4,512.00	68,780.00
Webster Mills School, Island Pond Road	100.00	700.00			800.00
Webster School, Webster Street	51,755.00	275,000.00			326,755.00
Webster School, (new) Elm-Bennington-Bay Streets	15,000.00	185,000.00	8,575.00	12,724.00	231,299.00
West Side High and Main Street Schools (West)	16,680.00	583,320.00	30,228.00	19,243.00	639,471.00
Conant-Notre Dame and Main Streets (Main)			2,812.00	2,332.00	6,144.00
West High Memorial Field	60,000.00				60,000.00
Weston School, Hanover-Briar Ave.	3,500.00	55,000.00	3,163.00	1,264.00	62,927.00
Wilson School, Wilson-Auburn Streets	8,320.00	92,000.00	6,285.00	4,058.00	110,663.00
Youngsville School, Candia Road	2,000.00	53,000.00	3,514.00	4,131.00	62,645.00
Manual Training Equipment (West High)				17,114.33	17,114.33
Manual Training Equipment (5 grammar schools)				8,119.50	8,119.50
Household Economics				20,329.00	20,329.00
Storehouse and Janitors' Supplies				4,722.00	4,722.00
Totals	\$391,735.00	\$3,619,545.00	\$185,641.00	\$244,915.53	\$4,441,836.53

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1950

	Lands	Buildings	Equipment and Supplies	Total
PUBLIC BUILDINGS				
Carpenter Memorial Library	\$71,400.00	\$328,600.00	\$599,760.00	\$999,760.00
Isolation Hospital (Manchester City Hospital)	16,000.00	121,000.00	10,068.75	147,068.75
Golf Course, Mammoth Road	132,200.00	24,000.00	12,504.00	168,704.00
City Hall	350,000.00	110,000.00	.....	460,000.00
Mayor .....	.....	.....	1,451.46	1,451.46
Aldermen .....	.....	.....	650.00	650.00
Auditor .....	.....	.....	4,452.50	4,452.50
Treasurer .....	.....	.....	4,304.75	4,304.75
Parking Meters .....	.....	.....	4,440.00	4,440.00
Tax Collector .....	.....	.....	4,452.80	4,452.80
City Clerk .....	.....	.....	15,115.00	15,115.00
City Hall Auditorium and Janitors' Supplies .....	.....	.....	2,544.15	2,544.15
Assessors .....	.....	.....	68,751.81	68,751.81
Board of Registrars .....	.....	.....	569.50	569.50
Department of Buildings (office) .....	.....	.....	7,919.96	7,919.96
Charities Department .....	.....	.....	2,036.25	2,036.25
Board of Adjustment .....	.....	.....	315.00	315.00
Planning Board .....	.....	.....	647.82	647.82
Purchasing Agent (not in use) .....	.....	.....	492.70	492.70
Civil Defense—1800 Elm Street .....	.....	.....	160.00	160.00
Parking Lot, Franklin-Granite Streets	93,000.00	.....	.....	93,000.00
Public Scates .....	.....	7,000.00	.....	7,517.40
Scaler of Weights and Measures .....	.....	.....	1,488.60	1,488.60
City Yards, Highway Department, Garage and Incinerator	60,000.00	440,000.00	478,468.93	978,468.93
Old Battery Building, Carpenter Shop, Manchester Street	2,000.00	18,000.00	4,574.16	24,574.16
Old Court House, Franklin Street	27,000.00	28,000.00	267.20	55,267.20
Health Department, Old Court House .....	.....	.....	16,292.35	16,292.35
Probation Department, Old Court House .....	.....	.....	2,143.16	2,143.16
Police Station	19,250.00	78,750.00	70,541.00	168,541.00
Water Department (details given in separate report issued by Manchester Water Works)	1,004,848.85	1,159,926.20	4,014,969.10	6,179,744.15
Totals	\$1,775,698.85	\$2,315,276.20	\$5,329,898.35	\$9,420,873.40

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1950

	PARKS AND PLAYGROUNDS			Total
	Lands	Buildings	Equipment	
Cemetery Brook Park (Sheridan-Emmett)	\$32,000.00			\$32,000.00
Crystal Lake Bath House, Bodwell Road	15,500.00	\$40,000.00		55,500.00
Derryfield Park, Bridge Street	114,000.00	9,130.00		123,130.00
Gossler Park, Blucher-Dubue Streets	50,000.00			50,000.00
Hanover Common, Hanover Street	99,000.00			99,000.00
Harriman Park, Hall Central and Lake Ave.	5,000.00			5,000.00
Lafayette Park, Notre Dame Ave.	45,200.00*	14,800.00		60,000.00
Livingston Park and Swimming Pool, Dorris Pond	50,000.00	50,000.00		100,000.00
Manchester Athletic Field, Valley-Maple Streets	110,000.00	90,000.00	\$42,343.00	242,343.00
Merrimack Common, Elm Street	769,500.00			769,500.00
Nutts Pond and Bath House, (Precourt Pond)	30,900.00	11,100.00		42,000.00
Park Common, Lake Ave.	78,900.00			78,900.00
Parker Common, Maple Street	11,400.00			11,400.00
Parker, Walter M., Playground	10,000.00			10,000.00
Prout Park, Young Street	22,300.00			22,300.00
Pulaski Park, Bridge Street	49,000.00			49,000.00
Queen City Playground, Queen City Ave. Brown Ave.	10,000.00			10,000.00
Recreation Grounds, Golfstown Road	10,000.00			10,000.00
Rock Kimmion Park and Swimming Pool	17,150.00	132,850.00		150,000.00
Simpson Park, Notre Dame, Coolidge Ave.	18,000.00	10,000.00*		28,000.00
Stark Park	60,000.00	20,000.00		80,000.00
Stevens Park, Lake Ave. Mammoth Road	11,000.00			11,000.00
Stevens Pond	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	33,000.00	57,000.00		90,000.00
West Side Park, Wheelock Street	8,585.00			8,585.00
Public Comfort Station, Merrimack Common		15,000.00	310.00	15,310.00
Parks and Commons, Supplies and Equipment			99,428.58	99,428.58
Soldiers' Monument, Concord Common		32,500.00		32,500.00
Soldiers' Monument, Hanover Common		4,500.00		4,500.00
Soldiers' Monument, Merrimack Common		25,000.00		25,000.00
Soldiers' Monument, 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
Howe and Shaasta Streets land (acquired for playground)		100.00		100.00
Totals	\$1,870,635.00	\$605,980.00	\$142,081.58	\$2,618,696.58

* 1)denotes Improvements.

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1950

MISCELLANEOUS				
	Lands	Buildings	Equipment	Total
Ward 2, Blodget Street	\$4,500.00	\$3,500.00	.....	\$8,000.00
Ward 5, Lake Ave.	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	46,110.00	1,400.00	.....	47,510.00
Public Housing:				
Rock Rimmon	91,750.00	1,999,950.00	.....	2,091,700.00
Barry Project .....	.....	153,600.00	.....	153,600.00
Grenier Heights	6,300.00	324,700.00	.....	331,000.00
Totals	\$172,720.00	\$2,555,590.00	.....	\$2,728,310.00

GENERAL SUMMARY					
	Lands	Buildings	Books	Equipment	Total
City Bridges					\$2,747,500.00
City Cemeteries	\$971,865.00	\$103,890.00	.....	.....	\$2,747,500.00
Fire Stations	70,620.00	426,900.00	.....	\$30,273.28	1,106,028.28
Schools	391,735.00	3,619,545.00	.....	428,256.50	925,776.50
Public Buildings	1,775,698.85	2,315,276.20	\$185,641.00	244,915.53	4,441,836.53
Parks and Playgrounds	1,870,635.00	605,980.00	.....	5,329,898.35	9,420,873.40
Miscellaneous	172,720.00	2,555,590.00	.....	142,081.58	2,618,696.58
Totals	\$5,253,273.85	\$9,627,181.20	\$185,641.00	\$6,175,425.24	\$23,989,021.29

CITY OF MANCHESTER

NEW HAMPSHIRE

AUDIT REPORT

*For the Year Ended
December 31, 1950*



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, N. H.

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October 22, 1951

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

GENTLEMEN :

I have made an examination of the books of accounts and underlying records of the City of Manchester for the year ended December 31, 1950 in accordance with Section 6, Chapter 7 of the City Ordinances. My report submitted herewith comprises exhibits and supporting schedules together with my comments.

SCOPE OF AUDIT

I have examined or tested such records and supporting evidence to the extent I deemed necessary. I further examined the records of the various departments as well as the Financial Resolutions. A substantial number of outstanding taxes and water receivables were independently verified. The scope of audit is further amplified in the comments under each subject.

The general books of the city are kept on a cash-accrual basis. The books during the year reflect cash receipts and disbursements, except for taxes and accounts receivables at the close of the year. Unpaid departmental commitments at the year-end are entered to reflect the outstanding liabilities with corresponding charges to the departments.

BALANCE SHEET — REVENUE ACCOUNTS

EXHIBIT A

The Balance Sheet Revenue Accounts reflect the financial condition of the City of Manchester as at the close of business December 31, 1950. The Comparative Balance Sheet — Exhibit L indicates the increases and decreases in the various items between the years 1949 and 1950.

Cash on Hand and in Banks \$690,941.96

The cash on hand, in the office of the City Treasurer and in the custody of the several department officials was verified by count during the audit and reconciled to December 31, 1950. The cash in bank was reconciled to the bank statements and the bank confirmations received directly from the various depositories. 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 \$480,332.44 as compared with \$485,992.63 the preceding year.

Exhibit A — Schedule 1 presents an analysis of the Treasurer's cash activity during the year.

Taxes Receivable \$408,152.73

The open accounts in the tax ledger for the various years were listed as of April 30, 1951 and the variances with the control are shown on Exhibit A, Schedule 2. The tax warrants and abatements issued were examined for proper authority and 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. Uncollected 1944 poll taxes in the amount of \$3,354.00 were abated by authority of the Board of Mayor and Aldermen.

Tax Titles \$6,463.85

Tax Deeds \$8,416.55

Property acquired because of the non-payment of taxes is represented by the above caption. A listing of the accounts in each of the ledgers was in agreement with the controlling accounts in the Tax Controller's office and the City Auditor's office as at April 30, 1951. Verification letters were sent to all of the open accounts in the Tax Titles Ledger as of that date.

Departmental Accounts Receivable \$11,884.23

Although the uncollected accounts were not circularized, the records of the City Auditor substantiating the above were checked in detail with corresponding verification of the departmental records. Exhibit A, Schedule 4 details the activity of the year, and Schedule 4A ages the accounts. Some of the accounts have been carried for a number of years and appear uncollectible. It is my suggestion that an amount be appropriated from Surplus to provide not only for these uncollectible items but also for accounts over one year old. The principal purpose for creating this reserve is to eliminate overstating the assets on the balance sheet and to make provision for probable uncollectible accounts.

Accounts Receivable—Water Works \$45,749.50

Books and records of the Water Works were examined as at September 13, 1951 and reconciled to December 31, 1950. Requests for confirmation were sent to all the open accounts to which a substantial number replied in concurrence. Exhibit A, Schedule 5 summarized the activity in this department.

In October 1950 the Water Works revised its billing schedules from quarterly billing for the whole city to quarterly billing by zones. The city was divided into three zones, each of which is billed on a quarterly basis as heretofore but at different periods. The result is an even flow of billing, collections and bookkeeping work throughout the year.

As a result of the Court decision in 1951 favorable to the Water Works with respect to the private fire protection charges, the cash in this account which has been kept in escrow will be released to the Water Works.

Current Debt \$165,347.39

This caption represents the departmental commitments unpaid but charged to the various departments as at December 31, 1950. Schedule 6 shows in detail the liability of the various departments.

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

Revenue Appropriation \$136,494.40

The above item represents the unexpended balances carried to 1951 as approved by the Board of Mayor and Aldermen. Exhibit G shows the appropriations involved.

Water Revenue \$45,749.50

This amount reflects the uncollected accounts receivable of the Water Works reserved for their appropriation when collected.

Revenue of 1951 \$116.00

The Sunday permits collected in December 1950 for the year 1951 are reflected in this item.

Reserve for Soldiers' Bonus \$6,885.00

This amount is payable, when collected, to the State of New Hampshire on Soldiers' Bonus Poll Tax Levy for the year 1945.

Tailings \$6,337.21

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

Other Funds \$13,184.92

The above consists of unexpended balances of the Athletic and Cafeteria Funds of the High Schools. Since these funds are administered independently and the city merely acts as a depository, an examination of these accounts is not within the scope of this audit. The cash for the items is included in the caption Cash on Hand and in Banks Unavailable for city purposes.

Parking Meters \$82,935.74

The unexpended cash derived from parking meter collections is shown by this amount and is also included in the caption Cash Unavailable for City Purposes. In the last quarter of 1950, the Traffic Committee allowed only \$1,000.00 of the \$3,450.46 charges submitted by the Police Department for policing and maintaining the parking meters. In my opinion these charges are direct operating costs of the meters and should be paid from this fund. The effect of disallowing these direct charges is that it first under-

states the costs of operating the parking meters and second, it necessarily means that the policing and the maintenance is charged to the Police Department appropriation and therefore included in the tax rate.

Revenue of 1950 and Prior Years \$714, 136.18

Exhibit A, Schedules 7, 7A and 7B set forth the details of the Surplus account as at December 31, 1950. The estimated revenue account, a detail of which appears on Schedule 7B represents the revenue of the City other than taxes, water revenue and borrowings. The actual revenue exceeded the budgetary estimate by \$47,044.69. In spite of the fact that \$65,000.00 was appropriated from Surplus for the current budget there was a net increase in the surplus account of \$61,599.38. This increase was directly attributable to the excess revenue over estimated revenue, balance of unexpended appropriations in excess of the overdrafts and miscellaneous credits. The following comparison of the budgetary credits discloses the ratio of tax revenue and estimated revenue to the total revenue.

	1949	%	1950	%
General Property Taxes...	\$4,519,032	86.4	\$4,597,548	86.8
Other Taxes	84,962	1.6	84,748	1.6
	<hr/>		<hr/>	
Estimated Revenue	\$4,603,994	88.0	\$4,682,296	88.4
From Surplus	499,982	9.5	550,007	10.4
	128,500	2.5	65,000	1.2
	<hr/>		<hr/>	
	<u>\$5,232,476</u>	<u>100.0</u>	<u>\$5,297,303</u>	<u>100.0</u>

BALANCE SHEET — NON-REVENUE ACCOUNTS

EXHIBIT B

The Balance Sheet — Non-Revenue accounts reflect as of December 31, 1950 the unexpended balances of bonds issued. All resolutions pertaining thereto passed by the Board of Mayor and Aldermen and approved during the year were examined.

CASH ON HAND AND IN BANK \$180,160.22

Verification of Non-Revenue Cash was necessarily included with the verification of cash on hand and in banks as shown on Exhibit A, Schedule 1 and 1A since all of the cash is kept in one general account in the office of the City Treasurer. Non-Revenue cash transactions are given effect by means of journal entries in the City Auditor's office. Transfers to Revenue Cash during the year amounted to \$115,213.08 as compared with \$164,956.53 the preceding year.

Accounts Receivable \$3,709.13

Exhibit B, Schedule 1 details the activity of this account and Schedule 1A ages the accounts. There has been no change in the outstanding accounts

for the past few years. As disclosed by the aging schedule some of the accounts are long overdue and I suggest that an intense effort be made to collect these balances.

Appropriation Balances \$175,090.06

Exhibit H lists in detail the unexpended balances of the bond issues to substantiate the above figure.

Non-Revenue Reserves \$3,709.13

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

BALANCE SHEET — GENERAL INDEBTEDNESS

EXHIBIT C

The Balance Sheet, general indebtedness discloses the City liability with respect to borrowings on both serial bonds and long term notes as at December 31, 1950.

Net Bonded Debt \$3,750,000.00

Exhibit C, Schedule 1 supporting the above caption gives pertinent information relative to the bonded indebtedness.

I examined proper authorizations for all loans and further checked all canceled 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 independent verification submitted by the various depositories.

Notes Payable \$1,000.00

The outstanding long term serial notes is exhibited on Schedule 2. All notes paid 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
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
1950	3,750,000.00	400,000.00	458,000.00	70,427.50

BALANCE SHEET — TRUST AND INVESTMENT FUNDS

EXHIBIT D

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

Cemetery Trust Funds \$933,770.02

The above caption comprises cash on deposit and securities invested as shown on Schedules 1 and 4. The cash was verified by an 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 \$41,988.64

This 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 \$207,900.47

All of the cash represented by the above caption, whether in the custody of the City Treasurer or the Treasurer of the Library Trustees, was verified by an examination of the passbooks 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 is no accounting for 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. In my opinion at least two trustees of the trust funds should be present whenever the safe deposit box in which the securities are kept is opened.

CASH RECEIPTS AND DISBURSEMENTS

EXHIBITS E AND F

These schedules exhibit in detail the classification of cash receipts and disbursements and are in agreement with the records of the City Auditor. The City Treasurer's report of cash received and the Treasury warrants were checked in detail to the cash books. Invoices paid for a period of several months were also examined.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

EXHIBITS G AND H

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

Only three departments overexpended their appropriations during the year. All of the others showed unexpended balances varying from \$.36 in the Cemetery Department to \$30,062.50 in the golf course and athletic field.

As was stated previously \$65,000.00 was charged to surplus and used as Budgetary credit for the current budget. Notwithstanding this, the sur-

plus account was increased by approximately \$61,600.00. It appears then that this charge was substantially returned to surplus. In order to utilize fully this Budgetary credit, I would suggest that it be earmarked for capital expenditures and if not fully spent carried to the subsequent year.

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 1950 and outlines pertinent information relating to the tax laws.

DEPARTMENTAL COMMENTS — HIGHWAY DEPARTMENT

Exhibits I and J show the activity in the Highway Department. Exhibit J, Schedule 1 discloses the nature of the transfers made from Non-Revenue Accounts to Revenue Accounts.

These schedules show the activity on a cash-accrual expenditure basis, but do not reflect any changes in the inventory of materials and supplies. A more accurate statement of the total costs in the various categories would be obtained if the changes in inventory were taken into consideration.

City Treasurer.

The records of the City Treasurer were examined. Cash on Hand as of the date of audit was counted and reconciled to December 31, 1950. The City Treasurer carried in one general cash account the Revenue and Non-Revenue Cash. A substantial number of payroll and voucher checks were examined. I further test checked the endorsements on the canceled payroll checks with the signatures on the W-4 Withholding Certificate.

The City Treasurer's bond for 1950 was \$80,000.00 but was increased April 24, 1951 to \$200,000.00.

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 1950 Tax Rate of \$40.00 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

Tax Collector.

The books and records of the Tax Collector were examined. Proper authorization for all transfers and abatements were checked. The detail records of cash were found to be in agreement with the records of the Auditor and City Treasurer. The following is a summary of the collection activity for the years 1949 and 1950:

	1949		1950	
	Property	Poll	Property	Poll
Tax Levy	\$4,525,308.39	\$78,686.00	\$4,603,814.19	\$78,482.00
Additional Assessment	941.51	1,638.00	4,291.40	1,738.00
	<hr/>	<hr/>	<hr/>	<hr/>
Cash and Discounts..	\$4,526,249.90	\$80,324.00	\$4,608,105.59	\$80,220.00
	4,207,151.51	61,646.00	4,236,549.06	62,538.00
	<hr/>	<hr/>	<hr/>	<hr/>
Per Cent Collected ..	<u>92.95%</u>	<u>76.74%</u>	<u>92.52%</u>	<u>77.96%</u>

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 the School, Fire, Police, Library, Cemetery, Parks and Playgrounds, Recreation and Aviation, Building, Charity and City Scales were also examined.

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

1. Appropriating from surplus an amount to establish a Reserve for Uncollectible Accounts Receivable - Revenue Accounts.
2. Charging the Parking Meter Fund with all direct expenses.
3. Earmarking Budgetary Credit from surplus for capital expenditures.
4. Carrying to subsequent years unexpended balances appropriated from surplus.
5. Intensify collections of Non-Revenue Accounts Receivable.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation 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, 1950. I have reviewed the system of internal control and the accounting procedures 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, 1950 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, 1950

Revenue Accounts

ASSETS

Schedule Number			
1	Cash on Hand and in Banks:		
	Custody of City Treasurer		
	Free Cash Balance	\$479,496.19	
	Unavailable for City Purposes	210,609.52	
			\$690,105.71
	In Hands of City Officials:		
	Water Works	\$300.00	
	City Clerk	100.00	
	Tax Collector	200.00	
	Schools	100.00	
	Municipal Court	129.25	
	Highway Department	7.00	
			836.25
			\$690,941.96
2	Taxes Receivable:		
	Levy of 1945 Soldiers' Bonus	\$6,855.00	
	Levy of 1945	4,322.74	
			\$11,177.74
	Levy of 1946		3,769.21
	Levy of 1947		4,393.66
	Levy of 1948		5,811.00
	Levy of 1949		9,061.34
	Levy of 1950		373,939.78
			408,152.73
3	Tax Titles		6,463.85
3	Tax Deeds		8,416.55
4	Departmental Accounts Receivable		11,884.23
5	Water Works:		
	Accounts Receivable		45,749.50
	Private Fire Protection Charges		
	Cash in Escrow	\$51,955.12	
	Less Reserve for Cash in Escrow	51,955.12	
	Accounts Receivable	\$6,079.50	
	Less Reserve for Charges	6,079.50	
	Nathan P. Hunt Fund		146.27
			146.27
	TOTAL ASSETS		\$1,171,755.09

EXHIBIT A
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1950
Revenue Accounts
LIABILITIES

Schedule
Number

Current Debt:			
6	Accounts Payable	\$165,347.39	
	U. S. Savings Bonds Deductions	559.00	
	Revenue Appropriation Balances to 1951 (Exhibit G)	136,494.40	
			\$302,400.79
Water Works:			
	Water Revenue (Reserve for Appropriation— When Collected)		45,749.50
	Revenue of 1951		116.00
	Reserve for Soldiers' Bonus	\$6,885.00	
	Interest on Soldiers' Bonus	9.75	
			6,894.75
	Tailings		6,337.21
Other Funds:			
	Central High Athletic Fund	\$10,543.98	
	West Side High Athletic Fund	200.27	
	Cafeteria Fund	2,440.67	
			13,184.92
	Parking Meters		82,935.74
7	Revenue of 1950 and Prior Years (Surplus)		714,136.18
	TOTAL LIABILITIES		\$1,171,755.09

EXHIBIT A—SCHEDULE 1

CITY OF MANCHESTER

SCHEDULE OF CASH BALANCE—DECEMBER 31, 1950

*Revenue and Non-Revenue Cash**Cash on Deposit December 31, 1950:*

Merchants National Bank	\$764,181.01	
Amoskeag National Bank	5,000.00	
Manchester National Bank	5,000.00	
Merchants National Bank (Soldiers' Bonus)...	39.75	
Merchants National Bank Payroll	1,821.28	
Merchants National Bank—Cash in Escrow for Private Fire Protection Charges (Water Works)	51,955.12	
Deposits in Transit	87,951.33	
Cash on Hand December 31, 1950	6,272.56	
		<hr/>
Total Cash		<u>\$922,221.05</u>

To be Applied as follows:

Revenue Cash (Exhibit A)	\$690,105.71	
Non-Revenue Cash (Exhibit B)	180,160.22	
Cash in Escrow Private Fire Protection Charges	51,955.12	
		<hr/>
		<u>\$922,221.05</u>

Revenue Cash Composition:

Water Works Cash	\$113,890.11
Soldiers' Bonus	39.75
Cafeteria Fund	2,440.67
U. S. Savings Bonds	559.00
Parking Meters	82,935.74
Athletic Funds	10,744.25
Free Cash Balance	479,496.19
	<hr/>
	\$690,105.71

EXHIBIT A—SCHEDULE 1A

CITY OF MANCHESTER

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

For the Fiscal Year Ended December 31, 1950

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	\$929,086.53	\$187,794.95	\$493,188.66	\$623,692.82
February	623,692.82	1,125,404.96	450,878.96	1,298,218.82
March	1,298,218.82	181,317.09	538,265.23	941,270.68
April	941,270.68	251,237.25	404,496.14	788,011.79
May	788,011.79	123,113.48	454,173.63	456,951.64
June	456,951.64	661,787.33	667,731.96	451,007.01
July	451,007.01	2,510,988.80	636,513.61	2,325,482.20
August	2,325,482.20	176,820.02	597,221.53	1,905,080.69
September	1,905,080.69	525,908.96	1,562,985.69	868,003.96
October	868,003.96	687,125.22	475,591.59	1,079,537.59
November	1,079,537.59	905,890.14	520,281.19	1,465,146.54
December	1,465,146.54	1,065,455.40	1,608,380.89	922,221.05
Total for the Year		\$8,402,843.60	\$8,409,709.08	
Balance January 1, 1950 ...	929,086.53	.....	
Balance December 31, 1950	.....		922,221.05	
		\$9,331,930.13	\$9,331,930.13	

EXHIBIT A—SCHEDULE 2
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT
For the Fiscal Year Ended December 31, 1950

	1944	1945	1946	1947	1948	1949	Property	Poll
Balance January 1, 1950	\$9,022.02	\$12,151.21	\$4,243.56	\$5,149.55	\$7,681.20	\$325,025.80	.....	.....
<i>Charges:</i>								
1950 Tax Warrant .....	.....	.....	.....	.....	.....	.....	.....	.....
1950 National Bank Stock Tax ..	.....	.....	.....	.....	.....	.....	\$4,597,547.64	\$78,482.00
1950 School Tax on Property of	.....	.....	.....	.....	.....	.....	5,752.55	.....
Adjoining Towns .....	.....	.....	.....	.....	.....	.....	.....	.....
Additional Taxes Assessed	62.52	111.49	128.34	142.68	154.26	772.63	514.00	.....
Refunds on Overpayments and	.....	.....	.....	.....	.....	.....	4,291.40	1,738.00
Corrections .....	.....	.....	.....	.....	40.00	591.35	104.00	.....
Total Charges and Balance ..	\$9,084.54	\$12,262.70	\$4,371.90	\$5,292.23	\$7,875.46	\$326,389.78	\$4,608,209.59	\$80,220.00
<i>Credits:</i>								
Cash Collections	\$258.52	\$633.96	\$406.69	\$590.57	\$1,384.80	\$311,827.07	\$4,213,229.78	\$62,538.00
Abatements	8,826.02	451.00	196.00	308.00	679.66	5,501.37	14,042.75	1,360.00
Discounts Allowed on Property	.....	.....	.....	.....	.....	.....	.....	.....
Taxes .....	.....	.....	.....	.....	.....	.....	23,319.28	.....
Total Credits	\$9,084.54	\$1,084.96	\$602.69	\$898.57	\$2,064.46	\$317,328.44	\$4,250,591.81	\$63,898.00
Balance December 31, 1950 .....	.....	\$11,177.74	\$3,769.21	\$4,393.66	\$5,811.00	\$9,061.34	\$357,617.78	\$16,322.00

Reconciliation December 31, 1950 to April 30, 1951

Balance December 31, 1950	\$11,177.74	\$3,769.21	\$4,393.66	\$5,811.00	\$9,061.34	\$357,617.78	\$16,322.00
Charges in 1951	19.15	31.06	17.95	20.40	31.21	210.00	478.00
Credits in 1951	\$11,196.89	\$3,800.27	\$4,411.61	\$5,831.40	\$9,092.55	\$357,827.78	\$16,800.00
	657.04	343.42	398.56	629.20	1,788.23	242,525.81	5,938.00
Balance April 30, 1951	\$10,539.85	\$3,456.85	\$4,013.05	\$5,202.20	\$7,304.32	\$115,301.97	\$10,862.00
Balance Verified per Detail April 30, 1951	10,539.50	3,452.15	4,012.00	5,202.20	7,297.25	115,337.77	10,864.00
Differences—Detail Over* or Short	\$.35	\$4.70	\$1.05	.....	\$7.07	*\$35.80	*\$2.00

EXHIBIT A—SCHEDULE 3
CITY OF MANCHESTER
STATEMENT OF TAX TITLE AND TAX DEEDS
For the Fiscal Year Ended December 31, 1950

	Tax Titles	Tax Deeds
Balance January 1, 1950	\$6,229.34	\$9,256.39
<i>Charges in 1950</i>		
Warrant (Taxes)	\$2,828.82	
Tax Sale	7,948.86	
Sale of Real Estate		\$17.25
Transfer from Tax Titles ..		150.65
	10,777.68	167.90
	\$17,007.02	\$9,424.29
<i>Credits in 1950</i>		
Cash	\$10,341.69	\$1,007.74
Abatements	50.83	
Transfer to Tax Deeds	150.65	
	10,543.17	1,007.74
Balance December 31, 1950	\$6,463.85	\$8,416.55

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

For the Fiscal Year Ended December 31, 1950

Department	Balance Jan. 1, 1950	Charges	Credits	Balance Dec. 31, 1950
Health	\$1,202.55	\$802.88	\$975.74	\$1,029.69
Highway	4,076.00	30,755.55	26,372.18	8,459.37
School	8,606.89	50,983.75	58,372.74	1,217.90
Cemeteries	69.00	36.00	47.00	58.00
Fire .....	.....	728.27	609.00	119.27
Recreation and Aviation .....	.....	5,405.12	5,405.12	.....
Parks and Playgrounds .....	.....	1,611.40	1,611.40	.....
Police	2,000.00	10,978.46	11,978.46	1,000.00
Total (Exhibit A) ..	\$15,954.44	\$101,301.43	\$105,371.64	\$11,884.23

EXHIBIT A—SCHEDULE 4A

CITY OF MANCHESTER

SCHEDULE OF DEPARTMENTAL ACCOUNTS
RECEIVABLE—AGED

As at December 31, 1950

Revenue Accounts

Year	Health	Highway	School	Cemeteries	Fire	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	.....	.....	.....	.....	.....	167.14
1943 ....	.....	46.60	.....	.....	.....	.....	46.60
1944	90.00	208.46	.....	.....	.....	.....	298.46
1945	197.14	499.52	.....	.....	.....	.....	696.66
1946 ....	.....	72.56	.....	\$4.00	.....	.....	76.56
1947	14.00	4.50	.....	10.00	.....	.....	28.50
1948 ....	.....	12.45	\$84.43	4.00	.....	.....	100.88
1949	8.57	104.54	560.34	4.00	.....	.....	677.45
1950	137.14	5,085.72	573.13	36.00	\$119.27	\$1,000.00	6,951.26
Total	\$1,029.69	\$8,459.37	\$1,217.90	\$58.00	\$119.27	\$1,000.00	\$11,884.23

EXHIBIT A—SCHEDULE 5

CITY OF MANCHESTER

STATEMENT OF WATER WORKS

For the Fiscal Year Ended December 31, 1950

Accounts Receivable

	Water	Fines	Miscellaneous	Total		
Balance January 1, 1950	\$79,780.46	\$9.80	\$2,082.54	\$81,872.80		
<i>Accounts Rendered in 1950:</i>						
January Quarter	17,795.22	209.90	2,436.88	20,442.00		
April Quarter	103,111.33	290.10	9,860.73	113,262.16		
July Quarter	105,945.06	375.30	6,161.61	112,481.97		
October Quarter	202,386.75	.....	18,338.15	220,724.90	
Total	\$509,018.82	\$885.10	\$38,879.91	\$548,783.83		
<i>Credits in 1950:</i>						
Cash Receipts	\$464,700.79	\$881.70	\$35,633.75	\$501,216.24		
Abatements and Other Credits	1,699.80	3.40	114.89	1,818.09		
Total Credits	\$466,400.59	\$885.10	\$35,748.64	\$503,034.33		
Balance December 31, 1950	\$42,618.23	.....	\$3,131.27	\$45,749.50	
Reconciliation December 31, 1950 to September 13, 1951						
Balance December 31, 1950	Zone 1	Zone 2	Zone 3	Industrial	Miscellaneous	Total
Add:	\$26,477.97	\$612.16	\$4,086.93	\$11,441.17	\$3,131.27	\$45,749.50
Accounts Rendered in 1951	53,993.58	81,667.78	44,958.74	89,797.52	18,308.08	288,725.70
Deduct:	\$80,471.55	\$82,279.94	\$49,045.67	\$101,238.69	\$21,439.35	\$334,475.20
Credits in 1951	80,099.99	80,939.45	48,820.82	93,227.61	18,839.39	321,927.26
Balances Verified September 13, 1951	\$371.56	\$1,340.49	\$224.85	\$8,011.08	\$2,599.96	\$12,547.94

EXHIBIT A—SCHEDULE 5A
CITY OF MANCHESTER
STATEMENT OF WATER WORKS
For the Fiscal Year Ended December 31, 1950
Accounts Receivable—Fire Protection

Balance January 1, 1950	\$5,435.50
<i>Charges in 1950:</i>	
April	\$4,820.00
June	4,848.00
September	4,869.00
December	4,855.00
	19,392.00
	\$24,827.50
<i>Credits:</i>	
Cash Collections	\$18,619.50
Abatements	128.50
	18,748.00
Balance December 31, 1950	\$6,079.50
Reconciliation December 31, 1950 to September 13, 1951	
Balance December 31, 1950	\$6,079.50
Add Charges in 1951	9,983.31
	\$16,062.81
Less Credits	14,741.31
	\$1,321.50
Balance Verified September 13, 1951	\$1,321.50

EXHIBIT A—SCHEDULE 6
CITY OF MANCHESTER
SCHEDULE OF LIABILITIES
As at December 31, 1950
Revenue Accounts

Appropriation Accounts	Amount
Mayor	\$27.47
Auditor	296.06
Treasurer	35.58
Tax Collector	115.52
Custodian Tax Deeded Property	46.85
Assessors	1,134.00
Assessors New Equipment	128.92
City Solicitor	66.00
City Clerk	124.84
Elections	2.09
Building Department	1,780.19
Registrar	13.00
City Hall	41.71
Old Court House	1 03
Public Comfort Station	40.32
Police Department	5,519.38
Sealer of Weights and Measures	405.72
Probation Department	564.61
Health Department	2,553.83
Fire Department	2,166.45
Highway Department	44,090.76
Garden Home Housing Project	75.15
Street Lighting	9,371.32
Charities Administration and Outside Relief	20,872.98
Old Age Assistance	27,640.15
School Department	5,204.32

Exhibit A—Schedule 6 (Concluded)

School Department—New Equipment	599.52
City Library	4,327.45
Parks and Playgrounds	1,882.66
Parks and Playgrounds—New Equipment	762.00
Golf and Athletic Field	2,357.58
City Reports	672.00
Patriotic Purposes	46.20
Civil Defense	135.03
Printing and Stationery	60.00
Incidentals	202.37
Pensions	676.46
Planning Board	354.65
Refunds	45.11
Water Works	30,812.68
Public Scales	22.37
Cemeteries	73.06
	\$165,347.39

EXHIBIT A—SCHEDULE 7

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1950 AND
PRIOR YEARS

For the Fiscal Year Ended December 31, 1950

Balance January 1, 1950		\$652,536.80
<i>Revenue Credits:</i>		
Cash Receipts	\$2,397.44	
Additional Warrants:		
Property Taxes	\$749.92	
Poll Taxes	622.00	
	<u>1,371.92</u>	
Unliquidated 1949 Liabilities	268.16	
Miscellaneous	30.00	
Excess Budgetary Credits over Appropriations (Schedule 7A)	126,529.53	
	<u>130,597.05</u>	
Total Credits		\$783,133.85
<i>Revenue Charges:</i>		
Cash Charges	\$94.00	
Abatement of 1944 Taxes	3,356.02	
Abatement Highway Accounts Receivable	513.65	
Abatement Cemetery Accounts Receivable	34.00	
Transfer to Budgetary Credit (Exhibit A— Schedule 7A)	65,000.00	
	<u>68,997.67</u>	
Balance December 31, 1950 (Exhibit A)		\$714,136.18

EXHIBIT A—SCHEDULE 7A

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1950

For the Fiscal Year Ended December 31, 1950

Budgetary Credits:

Current Year Tax Warrant:

Property Taxes	\$4,597,547.64	
Poll Taxes	78,482.00	
National Bank Stock Tax	5,752.55	
School Tax on Property of Adjoining Towns	514.00	
		<u>\$4,682,296.19</u>
Transfer from Revenue of 1949 and Prior Years (Surplus)		65,000.00
Estimated Revenue	\$550,006.54	
Excess Revenue over Estimated Revenue (Schedule 7B)	47,044.69	
		<u>597,051.23</u>
Appropriation Unexpended Balance	\$76,093.50	
Less Appropriation Overdrafts	2,638.06	
		<u>73,455.44</u>
Total Budgetary Credits		<u>\$5,417,802.86</u>

Budgetary Appropriations:

Original Appropriation	\$4,787,065.00	
Hillsborough County Tax	497,137.73	
State Per Capita School Tax	13,100.00	
		<u>5,297,302.73</u>

Excess Budgetary Credits over Appropriations \$120,500.13

Other Credits:

Additional Warrants:

Property Taxes	\$4,291.40	
Poll Taxes	1,738.00	
		<u>6,029.40</u>

Excess Budgetary Credits over Appropriations Revenue of Prior Years (Schedule 7) \$126,529.53

EXHIBIT A—SCHEDULE 7 B

CITY OF MANCHESTER

STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1950

Budgetary Estimate \$550,006.54

Sources of Income:

State of New Hampshire:

Savings Bank Tax	\$29,150.52	
Railroad Tax	8,455.54	
Interest and Dividend Tax	131,436.02	
	<hr/>	\$169,042.08

Other:

Housing Authorities	\$21,647.78	
Sale of Land and Buildings	5,450.00	
Miscellaneous	40.00	
	<hr/>	27,137.78

Licenses:

Dogs	\$5,833.00	
Amusement	3,820.61	
Bowling, Billiard, and Pool	633.00	
Milk	206.00	
Junk	217.50	
All Others	8,718.95	
Bicycle Registrations	721.88	
Beano	1,510.00	
	<hr/>	21,660.94

Permits:

Automobile	\$226,833.24	
Marriage	1,816.00	
Sewer	6,838.57	
Sunday	246.00	
	<hr/>	235,733.81

Certified Copies—Births, Deaths, Marriages ... 864.50

Public Comfort Station:

Scales and Weighing	\$114.63	
Coin Locks	294.10	
Telephone Collections	31.64	
	<hr/>	440.37

EXHIBIT A—SCHEDULE 7B—*Continued*

CITY OF MANCHESTER

STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1950

Sources of Income (Continued)

Interest and Costs:

Interest on Taxes	\$6,717.05	
Interest on Redemptions	627.39	
Cost on Taxes	3,475.08	
Cost on Redemptions	290.95	
Administration Cost on Real Estate	40.75	
	<hr/>	11,151.22

Municipal Court—Fines and Forfeits		22,527.43
Probation		94.49
School Department—Sale of Books, Supplies, etc.		944.02
City Library—Fines and Miscellaneous Sales ..		3,486.26
Recreation and Aviation:		
Municipal Golf Course	\$15,174.97	
Athletic Field	5,425.11	
	<hr/>	20,600.08
Building Department		168.00
City Scales		75.10
Board of Examining Plumbers		69.50
Parks and Playgrounds		150.00
Board of Adjustments		400.00

Cemeteries:

Sale of Lots and Graves	\$19,578.42	
Interments	8,021.00	
Care of Lots and Graves	569.00	
Miscellaneous	7,845.35	
	<hr/>	36,013.77

Interest and Premiums:

Interest on Perpetual Care of Lots	\$106.30	
Interest on Bonds	566.65	
Premiums on Bonds	1,712.00	
	<hr/>	2,384.95

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Total Cash Credited to Estimated Revenue....	<hr/>	\$552,944.30
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EXHIBIT A—SCHEDULE 7B—*Concluded*

CITY OF MANCHESTER

STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1950

Sources of Income (Concluded)

Departmental Accounts Receivable:			
School	\$50,983.75		
Board of Recreation and Aviation	5,190.12		
Highway	2,802.09		
Health	802.88		
Cemetery	36.00		
Parks and Playgrounds	10.00		
Fire	400.00		
			60,224.84
Other:			
1950 Sunday Permits Collected in 1949	\$240.00		
Receipts in Hands of Department December 31, 1950:			
Municipal Court	\$129.25		
Highway	7.00	136.25	376.25
		136.25	376.25
			613,545.39
Deduct Other Charges:			
Abatements—School Department	\$2,069.62		
Transfer to Cemetery Trust Fund	14,424.54		
			16,494.16
Excess Actual Revenue over Budgetary Estimated Revenue (Exhibit 7A)			\$47,044.69

EXHIBIT B
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1950

Non-Revenue Accounts

Schedule Number	ASSETS	LIABILITIES
1	Cash on Hand and In Bank .. \$180,160.22	Accounts Payable
	Accounts Receivable	Non-Revenue Appropriations:
	3,709.13	<i>Highway:</i>
		New Sewers
		New Sidewalks
		Highway Resurfacing
		Cemetery Brook Sewer Project
		New Sewers Rockland Avenue
		Amoskeag and Other Bridges
		Permanent Improvements to Bridges
		<i>Parks and Playgrounds:</i>
		Sheridan Emmett Park
		General Improvements
		New Bath House and Dam
		<i>Building:</i>
		Carpenter Library Roof
		Improvements to Public Buildings
		Improvements to Public School Build- ings
		\$5,070.16

<i>Airport:</i>		
Land for Airport Access Highway ..	549.43	
Land for Airport Improvements	1,734.99	
<i>Equipment:</i>		
Fire Department	33,000.00	
Highway Department	5,149.26	
City Clerk	112.25	
	<u>175,090.06</u>	
Non-Revenue Reserve	3,709.13	
Total Assets	<u>\$183,869.35</u>	
		<u>\$183,869.35</u>
Total Liabilities		

EXHIBIT B—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1950

Non-Revenue Accounts

Departmental	Balance Jan. 1, 1950	Charges	Credits	Balance Dec. 31, 1950
<i>Highway:</i>				
New Sidewalks	\$1,123.77	\$3,822.20	\$3,822.00	\$1,123.77
New Sewers	303.97	17.00	17.00	303.97
New Highways	2,057.39	.....	.....	2,057.39
Resurfacing	96.28	.....	96.28	.....
New Garage	224.00	.....	.....	224.00
Fire Department .....	.....	486.62	486.62	.....
Totals	\$3,805.41	\$4,325.82	\$4,421.90	\$3,709.13

EXHIBIT B—SCHEDULE 1A

CITY OF MANCHESTER

SUMMARY OF ACCOUNTS RECEIVABLE—AGED

As at December 31, 1950

Non-Revenue Accounts

	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
Totals ...	\$224.00	\$2,057.39	\$1,123.77	\$303.97	\$3,709.13

EXHIBIT B—SCHEDULE 2
CITY OF MANCHESTER
SCHEDULE OF LIABILITIES
As at December 31, 1950
Non-Revenue Accounts

	Amount
<i>Highway:</i>	
New Sidewalks	\$76.59
New Sewers	453.16
New Sewers—Rockland Avenue	1,364.40
New Equipment	322.57
<i>Building:</i>	
Permanent Improvements to Public Buildings	289.26
<i>Parks and Playgrounds:</i>	
Sheridan-Emmett Park	25.75
General Permanent Improvements	333.94
New Bath House and Dam Nutts Pond	1,174.22
<i>Fire Department:</i>	
Underground Cable and Signal Boxes	1,030.27
Total	\$5,070.16

EXHIBIT C

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1950

General Indebtedness

ASSETS		LIABILITIES	
Schedule Number		Schedule Number	
1	Net Bonded Debt— Balancing Account		
			\$1,041,030.68
	\$3,750,000.00		954,164.78
2	Notes Payable— Balancing Account		
			69,124.72
	1,000.00		20,285.00
			319,595.81
			46,965.00
			600.00
			231,355.95
			166,402.34
			94,148.67
			89,384.98
			750.00
			61,022.30
			24,000.00
			3,568.00
			385,258.26

Serial Bonds:

Highways	\$1,041,030.68
Sewer	954,164.78
Sidewalks	69,124.72
New Highways, Sewers and Sidewalks	20,285.00
Bridge	319,595.81
Airport	46,965.00
Valley Yard Fence	600.00
New Garage	231,355.95
Permanent Improvements to Public Buildings	166,402.34
Permanent Improvements to Parks and Playgrounds	94,148.67
Recreation	89,384.98
Library	750.00
Fire	61,022.30
Incinerator	24,000.00
Cemetery	3,568.00
Departmental Equipment	385,258.26

EXHIBIT C—*Concluded*

CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1950

School	182,996.06	
Water (from General Fund)	6,750.00	
Police	50,847.45	
Permanent Improvements to Cemeteries	1,750.00	
		<u>\$3,750,000.00</u>
1		
<i>Serial Notes:</i>		
2	Airport Loan	1,000.00
		<u>\$3,751,000.00</u>
Total Assets		<u>\$3,751,000.00</u>

EXHIBIT C—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING

As at December 31, 1950

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1950
Permanent Improvements	Oct. 1, 1931	Oct. 1, 1951	20 Years	4	\$300,000.00	\$15,000.00
Permanent Improvements	April 1, 1932	April 1, 1951-52	20 Years	4½	100,000.00	10,000.00
Permanent Improvements	Sept. 1, 1934	Sept. 1, 1951-54	20 Years	3½	50,000.00	8,000.00
Municipal Improvements	June 1, 1935	June 1, 1951-55	20 Years	3	50,000.00	10,000.00
Municipal Improvements	Sept. 1, 1935	Sept. 1, 1951-55	20 Years	3	65,000.00	15,000.00
Municipal Improvements	Sept. 1, 1935	Sept. 1, 1951-55	20 Years	3	60,000.00	15,000.00
Municipal Improvements (New Sewers)	Dec. 1, 1935	Dec. 1, 1951-55	20 Years	3	100,000.00	25,000.00
Municipal Improvements and Equipment	July 1, 1936	July 1, 1951-56	20 Years	3	120,000.00	36,000.00
McGregor (Notre Dame) Bridge	Aug. 1, 1936	Aug. 1, 1951-56	20 Years	3	250,000.00	72,000.00
Incinerator	Sept. 1, 1936	Sept. 1, 1951-56	20 Years	3	85,000.00	24,000.00
Development and Improvement of Airport	Mar. 1, 1937	Mar. 1, 1951-57	20 Years	3	60,000.00	21,000.00
Municipal Improvements (New Sewers)	Mar. 1, 1937	Mar. 1, 1951-57	20 Years	3	100,000.00	35,000.00
Municipal Improvements (New Sewers)	May 1, 1937	May 1, 1951-57	20 Years	3	80,000.00	28,000.00
Municipal Improvements and Equipment	July 1, 1937	July 1, 1951-57	20 Years	3	45,000.00	14,000.00

EXHIBIT C—SCHEDULE 1—Concluded
CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1950

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1950
Municipal Improvements	July 1, 1938	July 1, 1951-58	20 Years	2½	200,000.00	80,000.00
Municipal Improvements (New Highways)	July 1, 1938	July 1, 1951-58	20 Years	2½	50,000.00	16,000.00
Municipal Improvements and Equipment	Aug. 1, 1938	Aug. 1, 1951-58	20 Years	2½	125,000.00	48,000.00
Municipal Improvements and Equipment	Oct. 1, 1938	Oct. 1, 1951-58	20 Years	2½	25,000.00	8,000.00
Webster School Construction ..	Jan. 1, 1939	Jan. 1, 1951-59	20 Years	3	138,000.00	61,000.00
Municipal Improvements	April 1, 1939	April 1, 1951-59	20 Years	2	200,000.00	90,000.00
Municipal Improvements and Equipment	Sept. 1, 1939	Sept. 1, 1951-59	20 Years	2	125,000.00	48,000.00
Municipal Improvements and Equipment	April 1, 1940	April 1, 1951-60	20 Years	1¾	200,000.00	100,000.00
Municipal Improvements and Equipment	Sept. 1, 1940	Sept. 1, 1951-60	20 Years	1½	100,000.00	50,000.00
Municipal Improvements	April 1, 1941	April 1, 1951-60	20 Years	1½	200,000.00	110,000.00
Municipal Improvements and Equipment	July 1, 1941	July 1, 1951	10 Years	1¼	140,000.00	14,000.00
Municipal Improvements and Equipment	Oct. 1, 1941	Oct. 1, 1951	10 Years	1¼	50,000.00	5,000.00

CITY OF MANCHESTER

Municipal Improvements and Equipment	July	1, 1942	July	1, 1951-52	10 Years	1/4	200,000.00	40,000.00
Municipal Improvements and Equipment	Aug.	1, 1944	Aug.	1, 1951-54	10 Years	1/4	160,000.00	64,000.00
General Improvements and Equipment	Aug.	1, 1945	Aug.	1, 1951-55	10 Years	1/4	277,000.00	137,000.00
Municipal Construction	Aug.	1, 1946	Aug.	1, 1951-56	10 Years	1/2	333,000.00	198,000.00
Municipal Improvements and Equipment	Aug.	1, 1946	Aug.	1, 1951-66	20 Years	1/2	590,000.00	470,000.00
Municipal Improvements and Construction	Aug.	1, 1947	Aug.	1, 1951-67	20 Years	1/2	295,000.00	250,000.00
Municipal Improvements and Equipment	Aug.	1, 1947	Aug.	1, 1951-57	10 Years	1/2	350,000.00	245,000.00
Municipal Improvements and Equipment	Aug.	1, 1948	Aug.	1, 1951-58	10 Years	2	100,000.00	80,000.00
Bridge and Sewer Construction	Aug.	1, 1948	Aug.	1, 1951-68	20 Years	2	185,000.00	165,000.00
Municipal Improvements	Aug.	1, 1948	Aug.	1, 1951-68	10 Years	2	305,000.00	243,000.00
Municipal Improvements and Equipment	Sept.	1, 1949	Sept.	1, 1951-59	10 Years	1/4	235,000.00	211,000.00
Bridge, Highway and Sewer Construction	Sept.	1, 1949	Sept.	1, 1951-69	20 Years	1/4	305,000.00	289,000.00
Bridge and Sewer Construction	Sept.	1, 1950	Sept.	1, 1951-70	20 Years	1/2	175,000.00	175,000.00
Municipal Improvements and Equipment	Sept.	1, 1950	Sept.	1, 1951-60	10 Years	1/2	225,000.00	225,000.00
Total Serial Bonds Exhibit C)							\$6,753,000.00	\$3,750,000.00

EXHIBIT C—SCHEDULE 1A
CITY OF MANCHESTER
STATEMENT OF LOANS AUTHORIZED AND ISSUED
During the Year Ended December 31, 1950

Description of Bonds	Date of Issue	Date of Maturity	Term	Rate of Interest	Amount Issued
Bridge and Sewer Construction	August 1, 1950	August 1, 1951-70	20 Years	1½	\$175,000.00
Municipal Improvement and Equip- ment	August 1, 1950	August 1, 1951-70	20 Years	1½	225,000.00
Total					<u>\$400,000.00</u>

EXHIBIT C—SCHEDULE 2
CITY OF MANCHESTER
SCHEDULE OF NOTES PAYABLE
As at December 31, 1950

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1950
Airport Improvements ..	January 2, 1941	January 2, 1951	10 Years	2½	\$10,000.00	\$1,000.00
Total Notes Payable—(Exhibit C)						\$1,000.00

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1950
TRUST AND INVESTMENT FUNDS

ASSETS

Schedule
Number

	Cash in Custody of the City Treasurer :		
1	Cemetery Trust Funds		\$541,770.02
2	Other Funds :		
	Fire Replacement Damage Fund	\$23,539.76	
	C. H. Bartlett Legacy Income Account	1,325.48	
	Nathan P. Hunt Children's Fund	5,287.14	
	Nathan P. Hunt School Prize Fund ...	3,275.13	
	Herrick Fund	785.11	
	Clara N. Brown Fund	821.44	
	Varney Memorial	6,954.58	
	.....		41,988.64
3	Library Trust Funds		10,000.00
4	Securities in Custody of the City Treasurer		392,000.00
5	Cash in Custody of the Treasurer of the Library Trustees		140,400.47
5	Securities in Custody of the Treasurer of the Library Trustees		7,500.00
5	Equity in Kennard Building		50,000.00
	Total Assets		<u>\$1,183,659.13</u>

EXHIBIT D
CITY OF MANCHESTER
BALANCE SHEET AS AT DECEMBER 31, 1950
TRUST AND INVESTMENT FUNDS
LIABILITIES

Trust Funds:

Cemetery Funds:

Pine Grove Perpetual Care	\$747,688.64	
Valley—Perpetual Care	76,063.75	
Piscataquog—Perpetual Care	18,188.05	
Merrill—Perpetual Care	6,056.10	
Amoskeag—Perpetual Care	2,648.52	
Stowell—Perpetual Care	1,065.66	
Pine Grove—Special	66,510.13	
Valley—Special	12,219.34	
Merrill—Special	207.94	
Piscataquog—Special	387.05	
Stark—Special	1,582.61	
Amoskeag—Special	153.34	
Gale Fund Income Account	998.89	
		\$933,770.02

Other Funds:

Fire Damage Replacement Fund	\$23,539.76	
C. H. Bartlett Legacy Income	1,325.48	
Nathan P. Hunt—Children's Fund	5,287.14	
Nathan P. Hunt—School Prize Fund	3,275.13	
Herrick Fund	785.11	
Clara W. Brown Fund	821.44	
Varney Memorial	6,954.58	
		41,988.64

Library Funds:

John Hosley Fund	\$5,000.00	
Moody-Currier Fund	5,000.00	
Oliver Dean Fund	12,748.80	
Eliza A. Eaton Fund	3,905.52	
Michael Prout Fund	8,076.51	
Mary E. Elliot Fund	4,099.79	
Nora Kennard Jones Fund	98,599.78	
John Hosley Fund, Income Account	1,580.62	
Edwin F. Jones Fund	5,417.82	
Emily A. Smith Fund	5,540.36	
James Lidell Arnott Fund	3,166.35	
Mrs. Georgia B. D. Carpenter Fund	10,450.68	
Frank P. Carpenter Fund	25,337.96	
Agnes R. Hunt Fund	3,214.68	
Daniel Clark Fund	8,517.71	
Ruth C. Dudley Fund	529.19	
Mary M. Tolman Fund	2,128.93	
Frank H. Waters Fund	3,270.34	
Chaminade Fund	444.57	
Income Account	870.86	
		207,900.47

Total Liabilities \$1,183,659.13

EXHIBIT D—SCHEDULE 1
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1950

Name of Bank	Bank Number	Bank Balance Jan. 1, 1950	Deposits	Interest	Withdrawals	Balance Dec. 31, 1950
PINE GROVE CEMETERY						
Mechanics Savings Bank	4407	\$10,387.46	\$450.00	\$264.12	\$714.12	\$10,387.46
Manchester Savings	50420	102,639.44	12,000.00	2,582.02	.....	117,221.46
Amoskeag Savings	151323	39,457.23	13,000.00	1,123.86	.....	53,581.09
Merchants Savings	20250	20,657.17	.....	519.65	.....	21,176.82
Merchants Savings	16073	13,017.67	11,167.93	268.98	16,545.00	7,909.58
Merchants Savings	50987	31,028.03	585.00	708.24	.....	32,321.27
Amoskeag Savings	259966	24,128.92	1,806.00	445.05	586.05	25,793.92
Amoskeag Savings	259968	19,643.88	1,800.00	348.46	348.46	21,443.88
Amoskeag Savings	259967	30,544.96	34,738.81	569.39	.....	65,853.16
Total—Pine Grove Cemetery		\$291,504.76	\$75,547.74	\$6,829.77	\$18,193.63	\$355,688.64

VALLEY CEMETERY						
Merchants Savings	16072	\$15,380.74	\$440.00	\$375.62	\$1,804.00	\$14,392.36
Manchester Savings	15499	35,824.52	.....	897.00	.....	36,721.52
Amoskeag Savings	68808	18,627.08	.....	463.52	.....	19,090.60
Mechanics Savings	5569	5,715.50	.....	143.77	.....	5,859.27
Total—Valley Cemetery		<u>\$75,547.84</u>	<u>\$440.00</u>	<u>\$1,879.91</u>	<u>\$1,804.00</u>	<u>\$76,063.75</u>
PISCATAQUOG CEMETERY						
Amoskeag Savings	126854	\$12,872.46	.....	\$320.14	\$424.55	\$12,768.05
Amoskeag Savings	126851	3,066.19	.....	77.15	15.00	3,128.34
Amoskeag Savings	126852	116.37	.....	2.91	.....	119.28
Amoskeag Savings	126853	2,119.08	.....	53.30	.....	2,172.38
Total Piscataquog Cemetery .		<u>\$18,174.10</u>	.....	<u>\$453.50</u>	<u>\$439.55</u>	<u>\$18,188.05</u>
AMOSKEAG CEMETERY						
Amoskeag Savings	151322	\$2,647.80	.....	\$66.72	\$66.00	\$2,648.52
MERRILL CEMETERY						
Amoskeag Savings	69517	\$6,054.03	.....	\$152.57	\$150.50	\$6,056.10
STOWELL CEMETERY						
Manchester Savings	145818	\$1,063.91	.....	\$26.75	\$25.00	\$1,065.66

EXHIBIT D—SCHEDULE I
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1950
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1950
Eliza A. Clark	Manchester	165344	\$500.00	\$55.16	\$555.16
McKinnon—Powers	Manchester	165161	100.00	3.56	103.56
T. Kittridge Hall	Manchester	165812	150.00	8.90	158.90
R. A. Wheeler	Manchester	165813	100.00	3.70	103.70
Joseph L. Stevens	Manchester	167988	100.00	3.74	103.74
Jennie M. Corey	Manchester	168006	2,500.00	390.85	2,890.85
Rev. John Kamm	Manchester	169614	100.00	3.04	103.04
Corydon L. Manter	Manchester	171910	150.00	15.51	165.51
Mary E. Coburn	Manchester	171981	200.00	5.15	205.15
Maud E. Caron	Manchester	171998	150.00	7.16	157.16
Fannie L. Roper	Manchester	172026	250.00	6.89	256.89
Frederick Knowlton	Manchester	173418	300.00	11.70	311.70
Augusta Dehmelt	Manchester	174113	100.00	5.21	105.21
Albert J. Knight	Manchester	174641	150.00	8.40	158.40
Catherine Plumptre	Manchester	174931	150.00	7.85	157.85
Slack & Tasker	Manchester	175757	150.00	8.79	158.79
Peter A. Redman	Manchester	175845	150.00	8.79	158.79
Jennie F. Stratton	Manchester	176409	100.00	3.16	103.16
Eleanor J. Annis	Manchester	134034	100.00	17.59	117.59

Robert Laing	137449	200.00	71.91	271.91
William P. Emerson	177744	150.00	6.27	156.27
James H. Mendell	147048	200.00	61.83	261.83
Eunice J. Willard	177949	150.00	5.75	155.75
Clark and Prescott	148483	150.00	27.55	177.55
Halbert N. Bond	178217	1,700.00	98.04	1,798.04
Robert H. Duncan	178970	200.00	5.53	205.53
Oliver Gould	94650	500.00	.....	500.00
Mary L. Varney	164851	100.00	3.94	103.94
James Ried	179584	200.00	5.42	205.42
Capitola E. Welcome	179678	150.00	4.38	154.38
Charles E. Chase	179704	300.00	8.55	308.55
Nathaniel Clark	143971	150.00	31.71	181.71
Florence Barnard	179885	250.00	5.06	255.06
Edith E. Garland	179961	150.00	4.79	154.79
Nettie E. Smart	180872	200.00	4.44	204.44
Mrs. Clara Lacy	180962	150.00	4.99	154.99
Mrs. E. V. Rowe	181794	150.00	3.82	153.82
Henry B. Fairbanks	181896	300.00	7.47	307.47
May F. Nichols	113370	500.00	288.85	788.85
Barton & Hill	115154	1,200.00	1,074.87	2,274.87
Lucy E. Hodge	115190	200.00	112.19	312.19
George N. Baker	152110	100.00	10.11	110.11
George W. Weeks	153173	200.00	5.61	205.61
Anna C. Reischer	153969	200.00	27.39	227.39
Clara E. Whittemore	156405	500.00	46.82	546.82
Horace P. Simpson	159383	150.00	10.49	160.49
Benjamin F. Greer	159813	100.00	9.24	109.24
Gray and Greer	159812	100.00	9.24	109.24
Stratton and Rollins	162820	125.00	8.52	133.52
Ottillie Wagner Hosser	183080	200.00	3.33	203.33
Addie C. Lee	182815	150.00	3.58	153.58
Angie F. Briggs	182914	200.00	3.32	203.32

EXHIBIT D—SCHEDULE 1—Continued
 CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS—CASH
 IN CUSTODY OF THE CITY TREASURER
 As at December 31, 1950
 PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1950
Chrintina Prahl	Manchester	183161	150.00	2.44	152.44
John W. French	Manchester	183709	200.00	3.73	203.73
Catherine Dennison Rosenberger	Manchester	183416	150.00	2.87	152.87
Charles E. Shaw	Manchester	183823	200.00	3.73	203.73
Barbara Netch	Manchester	184292	200.00	5.15	205.15
Henry F. Pillsbury	Manchester	184484	100.00	2.39	102.39
Harley R. Henry	Manchester	184607	150.00	2.24	152.24
Joseph Beddows	Manchester	184411	200.00	5.82	205.82
Charles R. Corey	Manchester	185708	150.00	1.99	151.99
Dana A. Emery	Manchester	185749	200.00	5.27	205.27
John W. Burnee	Manchester	186216	200.00	4.98	204.98
Albert E. Worcester	Manchester	186303	300.00	8.33	308.33
Fred W. Pike	Manchester	187320	150.00	1.02	151.02
Brimmer-Lauffenberger	Manchester	187407	200.00	5.00	205.00
Elmer W. Garland	Manchester	187466	150.00	.66	150.66
Nettie E. Flanders	Manchester	188011	150.00	.71	150.71
John A. Muehling	Manchester	188466	200.00	4.41	204.41
Max M. Simon	Manchester	188709	200.00	3.48	203.48
Henry A. Webb	Manchester	189227	200.00	4.11	204.11

Arthur J. Pitman	Manchester	189852	200.00	3.33	203.33
Eben Paul	Manchester	191524	200.00	2.33	203.33
Rudolph Sonnleitner	Manchester	191160	200.00	3.21	203.21
Emma A. Bachmann	Manchester	191178	200.00	3.21	203.21
Cyrilla M. Ford	Manchester	192086	100.00	.75	100.75
Rose Lefebvre Nichols	Manchester	192165	500.00	6.72	506.72
Mrs. Ellen Swahn	Manchester	192736	200.00	2.18	202.18
Mrs. Ida Clauson	Manchester	192737	200.00	2.18	202.18
Martha B. Ranno	Manchester	190306	200.00	2.43	202.43
Frieda Seifert Maloney	Manchester	190619	200.00	3.04	203.04
Bartlett Fisher	Manchester	190726	200.00	3.05	203.05
Charles Kärste	Manchester	190887	200.00	2.59	202.59
F. T. E. Richardson	Manchester	191264	200.00	2.78	202.78
Dante Smith and Victoria Holt	Manchester	191303	200.00	2.77	202.77
Mary Ann Hughes	Manchester	191372	200.00	2.78	202.78
Adrealla V. Jones, George A. Jones, and Eva G. Jones Pennett	Manchester	191382	200.00	2.78	202.78
Frank E. Stearns	Manchester	191408	200.00	2.78	202.78
Mildred F. Center	Manchester	191463	200.00	2.78	202.78
Frederick S. Lewis	Manchester	191464	200.00	2.78	202.78
Louise E. Remington	Manchester	193084	200.00	1.74	201.74
Martha Clark Collins	Manchester	193303	500.00	4.25	504.25
Mattie E. Senter	Manchester	193586	200.00	1.45	201.45
Elizabeth Taylor	Manchester	193892	200.00	2.05	202.05
Anne Van DeVelde	Manchester	194208	200.00	1.19	201.19
Joseph C. & Sarah A. Dean ..	Manchester	194760	200.00	1.93	201.93
Eva Philbrick	Manchester	196033	200.00	.94	200.94
Edith Canney	Amoskeag	199163	150.00	14.13	164.13
Elwin C. Foster	Amoskeag	199411	200.00	9.14	209.14
Earle Payne	Amoskeag	201424	100.00	2.52	102.52
Hattie L. Slack	Amoskeag	206343	150.00	7.38	157.38
Mrs. F. L. Reisher	Amoskeag	206906	100.00	1.72	101.72

EXHIBIT D—SCHEDULE 1—Continued
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1950
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1950
Ida M. Knox	Amoskeag	206907	150.00	6.83	156.83
Clara E. Colby	Amoskeag	172472	100.00	9.51	109.51
S. P. Cannon	Amoskeag	185,388	200.00	45.30	245.30
Charles H. Robie	Amoskeag	185,389	150.00	13.51	163.51
Addie C. Rowe	Amoskeag	210,216	150.00	8.25	158.25
Theda F. Otis	Amoskeag	211,899	150.00	6.18	156.18
Josephine O. Abbott	Amoskeag	211,898	100.00	3.51	103.51
Rogler and Grimmer	Amoskeag	185,390	150.00	13.48	163.48
George E. Rogers	Amoskeag	185,391	150.00	15.23	165.23
Cora A. Gile	Amoskeag	185,387	150.00	15.27	165.27
Grace A. Phillips	Amoskeag	210,630	150.00	7.68	157.68
Robert Brimmer, Jr.	Amoskeag	214,586	100.00	3.48	103.48
Ella M. Field	Amoskeag	216,004	200.00	3.29	203.29
Marcia M. Badger	Amoskeag	216,606	100.00	2.76	102.76
Gordon F. Palmer	Amoskeag	219,177	837.50	21.24	858.74
Leopold Winkler	Amoskeag	230,637	120.00	3.73	123.73
Mrs. Charles D. Welch	Amoskeag	154,127	200.00	35.64	235.64
Emily Theuner	Amoskeag	157,155	50.00	9.42	59.42
Karl Klein	Amoskeag	222,208	100.00	2.81	102.81

Frank W. Avery	Amoskeag	168482	100.00	10.48	110.48
Annie L. Avery	Amoskeag	222693	150.00	4.39	154.39
James Crossley	Amoskeag	229802	200.00	4.65	204.65
Rufus H. Pike	Amoskeag	223501	400.00	5.68	405.68
Tilly A. Lamoureux	Amoskeag	225598	100.00	1.82	101.82
Charles W. Powell	Amoskeag	160833	100.00	21.35	121.35
Maria F. Laport	Amoskeag	161396	100.00	17.70	117.70
Hattie C. Curtis	Amoskeag	164246	95.00	16.06	111.06
Anna C. Nelson	Amoskeag	226736	200.00	4.89	204.89
Amariah Avery	Amoskeag	227553	200.00	4.60	204.60
Leland and Waldron	Amoskeag	174597	200.00	13.61	213.61
L. V. Heath	Amoskeag	183244	150.00	15.67	165.67
Medora W. Elliott	Amoskeag	188141	500.00	20.26	520.26
John Rustler	Amoskeag	190698	100.00	3.72	103.72
Ralph I. Bean	Amoskeag	193305	200.00	17.64	217.64
William C. Spear	Amoskeag	197006	100.00	2.34	102.34
Julia M. Opelt	Amoskeag	197051	2,500.00	511.25	3,011.25
George F. Sargent	Amoskeag	152887	100.00	10.00	110.00
Walker-Ward	Amoskeag	217948	250.00	5.58	255.58
Alice L. Thayer	Amoskeag	232966	150.00	1.42	151.42
Elizabeth Shea	Amoskeag	232771	100.00	1.29	101.29
Esther A. Marr	Amoskeag	232239	120.00	2.79	122.79
Mary H. Tucker	Amoskeag	232310	100.00	.58	100.58
Lillia B. Longa	Amoskeag	233804	100.00	.49	100.49
Hazelton and Stevens	Amoskeag	232341	200.00	3.24	203.24
Mary E. Phinney	Amoskeag	232558	100.00	.58	100.58
John B. Van Poucke	Amoskeag	235250	200.00	5.72	205.72
James A. Fracker	Amoskeag	237130	200.00	4.61	204.61
William A. Gage	Amoskeag	237296	150.00	2.30	152.30
Henry Gossler	Amoskeag	238171	150.00	2.03	152.03
Charles J. Johnson	Amoskeag	239845	200.00	4.05	204.05
Ottile Wagner Hosser	Amoskeag	240315	2,500.00	55.25	2,555.25
John E. Johnson	Amoskeag	242966	200.00	3.97	203.97

EXHIBIT D—SCHEDULE 1—Continued
 CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS—CASH
 IN CUSTODY OF THE CITY TREASURER
 As at December 31, 1950
 PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1950
Charles C. Kriste	Amoskeag	256103	200.00	.68	200.68
Fred W. Watson	Amoskeag	256177	200.00	.24	200.24
Charlotte M. Merchant	Amoskeag	256342	200.00	.24	200.24
Lena Schominger	Amoskeag	257481	200.00	.55	200.55
Frank B. French	Amoskeag	258104	200.00	.72	200.72
Franklin S. Piper	Amoskeag	258592	200.00	.87	200.87
John A. Hayward	Amoskeag	258691	200.00	.87	200.87
Reuben R. Rief	Amoskeag	260154	350.00	.85	350.85
Nettie Batchelder Clarke	Amoskeag	260277	100.00	.46	100.46
Helen Kelly Buttrick	Amoskeag	260733	200.00	.50	200.50
John H. Erskine	Amoskeag	260835	300.00	.13	300.13
Kate Sherburn Wyman	Amoskeag	261677	200.00	.25	200.25
Charles B. Kearns	Amoskeag	262008	200.00	.42	200.42
Helen A. Mellege	Amoskeag	262049	200.00	.42	200.42
James Murdock	Amoskeag	262052	200.00	.42	200.42
Robert Wagner	Amoskeag	262063	200.00	.42	200.42
John H. Nye and Bertha M. Donaway	Amoskeag	262073	400.00	.83	400.83
Gustave Babel	Amoskeag	262081	200.00	.42	200.42

Herman Babel	Amoskeag	262082	200.00	200.42
Emile Ringenwald	Amoskeag	262083	200.00	200.42
Anna Bogner	Amoskeag	262084	200.00	200.42
Emil and Wilhelmina Scheer ..	Amoskeag	262140	200.00	200.00
Helen Hertrich	Amoskeag	262647	200.00	200.00
Minnie L. McGuire	Amoskeag	262759	200.00	200.00
Maggie Barney	Mechanics	16796	150.00	161.19
William W. Ingham	Mechanics	15589	700.00	802.66
Flora A. Cleworth	Mechanics	15585	150.00	172.49
Fannie L. Roper	Mechanics	15588	150.00	163.73
Estelle J. Stevens	Mechanics	15586	100.00	106.58
Herbert S. Clough	Mechanics	15590	200.00	205.38
Thomas Walker, Jr.	Mechanics	17591	150.00	158.57
Permilla M. Smith	Mechanics	18348	150.00	155.28
Elizabeth Alexander	Mechanics	13382	100.00	118.18
Silas C. Stetson	Mechanics	13511	150.00	202.04
Orra V. Chase	Mechanics	13606	400.00	569.09
Frank M. Randall	Mechanics	13707	100.00	116.29
William G. Garmon	Mechanics	17717	100.00	3.66
Abraham L. Garmon	Mechanics	17718	100.00	103.66
John C. Peterson	Mechanics	14390	100.00	103.66
T. Pauline Koehler	Mechanics	1594	100.00	115.94
Emma M. Blakely	Mechanics	17830	150.00	155.70
Albertine M. Beeman	Mechanics	14627	100.00	112.52
Rachel B. Ried	Mechanics	17842	150.00	155.70
Frank Murray	Mechanics	13831	500.00	637.97
Tillie F. Robinson	Mechanics	14204	100.00	118.01
Walter R. Cox	Mechanics	14232	100.00	114.88
Emily E. Killey	Mechanics	18074	300.00	14.88
Charles E. Chapman	Mechanics	7815	2,500.00	306.91
Bertha A. Morton	Mechanics	14932	150.00	132.64
James C. Stockdale	Mechanics	15025	150.00	174.59
Mary I. Dixon	Mechanics	15032	100.00	167.97
	Mechanics	15548	50.00	11.96
				60.40

EXHIBIT D—SCHEDULE 1—Continued
CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER
As at December 31, 1950
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1950
Frank W. Dunsmoor	Mechanics	16021	200.00	29.35	229.35
Lovica E. Gove	Mechanics	15587	200.00	13.49	213.49
Charlotte E. McAllister	Mechanics	18562	200.00	5.96	205.96
Ellis Trust Fund	Mechanics	18447	150.00	3.05	153.05
Charles P. Porter	Mechanics	18407	150.00	3.34	153.34
Ida M. Proctor	Mechanics	18608	200.00	5.65	205.65
Theresa L. Schuneman	Mechanics	19902	200.00	1.84	201.84
Raco Theodore	Mechanics	19911	700.00	4.87	704.87
Matty M. McCreedy	Mechanics	19932	200.00	1.39	201.39
Frederick W. Hoffman	Mechanics	19933	200.00	1.39	201.39
Lora E. Hutchinson	Mechanics	19955	200.00	1.39	201.39
Tillie Gowitzke	Merchants	30466	100.00	1.46	101.46
Josephine A. Dolber	Merchants	31771	100.00	5.89	105.89
Nellie H. Brown	Merchants	31770	250.00	19.64	269.64
John H. Andrews and Joseph Herrman	Merchants	31790	2,500.00	392.30	2,892.30
Frederick H. Salls	Merchants	33196	100.00	5.24	105.24
Levi E. Payne	Merchants	33758	100.00	2.79	102.79
Fred H. Cate	Merchants	35289	100.00	2.08	102.08

Ellen Washburn	Merchants	22138	100.00	3.05	103.05
Myra C. Corey	Merchants	22278	100.00	23.90	123.90
Clarence M. Woodbury	Merchants	20357	100.00	31.42	131.42
Theresa Unct	Merchants	51770	200.00	1.87	201.87
Janes R. Straw	Merchants	20719	200.00	38.30	238.30
Parker E. Merrill	Merchants	51736	200.00	1.87	201.87
Gustav Volkman	Merchants	38726	150.00	3.21	153.21
Mrs. Delbert E. Smith	Merchants	51677	200.00	1.30	201.30
Nathan P. Hunt	Merchants	26962	200.00	24.11	224.11
Leo Henry and Ida Amelia Neudeck	Merchants	51535	200.00	1.73	201.73
John D. Bean	Merchants	39851	200.00	5.12	205.12
Marie H. Artzt	Merchants	51529	200.00	1.73	201.73
Thiem and Wolf	Merchants	40935	150.00	2.36	152.36
W. E. Porter and Sophia Philbrick	Merchants	41811	150.00	3.10	153.10
Grace E. Tarbell	Merchants	51921	300.00	2.17	302.17
Victor E. Stevens	Merchants	42498	200.00	5.07	205.07
Arthur T. Deland	Merchants	52239	200.00	2.18	202.18
William T. McMaster	Merchants	43332	150.00	3.51	153.51
John M. Steward	Merchants	43060	200.00	4.38	204.38
Nellie M. Worthley	Merchants	43425	150.00	3.26	153.26
Thekla M. and Richard M. Gaam	Merchants	52994	200.00	1.67	201.67
Arthur L. Franks	Merchants	53460	200.00	.....	200.00
Marco Scheer	Merchants	53774	200.00	.....	200.00
Maj. William C. Jones	Manchester Federal Savings and Loan	11449	200.00	4.79	204.79
John H. Proctor	Manchester Federal Savings and Loan	11452	200.00	4.79	204.79
Blake and Hurd	Manchester Federal Savings and Loan	16484	200.00	1.55	201.55
Ida M. Jones	Manchester Federal Savings and Loan	19335	200.00	.....	200.00
Total Pine Grove Cemetery—Special Funds			\$61,247.50	\$5,262.63	\$66,510.13

EXHIBIT D—SCHEDULE 1—*Concluded*
 CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS—CASH
 IN CUSTODY OF THE CITY TREASURER
 As at December 31, 1950
 VALLEY CEMETERY SPECIAL FUNDS

Name	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank in Dec. 31, 1950
Frederick Smyth	Manchester	172374	\$4,000.00	\$1,565.61	\$5,565.61
James Cosser	Manchester	172375	200.00	5.72	205.72
Elizabeth Holden Healy	Manchester	147047	100.00	13.03	113.03
E. W. Harrington	Manchester	108743	2,000.00	2,126.83	4,126.83
Hannah A. Currier	Amoskeag	185386	500.00	326.98	826.98
Sawyer and Breen	Amoskeag	154784	100.00	22.44	122.44
Emma T. Parker	Amoskeag	173017	300.00	15.54	315.54
M. G. J. Tewksbury	Amoskeag	177022	179.50	6.05	185.55
George F. Sargent	Amoskeag	152887	300.00	30.03	330.03
Carl L. Caton	Mechanics	174999	200.00	3.50	203.50
Nathan P. Hunt	Merchants	26962	200.00	24.11	224.11
Total Valley Cemetery Special Funds			<u>\$8,079.50</u>	<u>\$4,139.84</u>	<u>\$12,219.34</u>

PISCATAQUOG CEMETERY SPECIAL FUNDS				
Caroline Rundlett	168609	\$125.00	\$6.47	\$131.47
Walker-Ward	217948	250.00	5.58	255.58
Total Piscataquog Cemetery Special Funds		<u>\$375.00</u>	<u>\$12.05</u>	<u>\$387.05</u>
MERRILL CEMETERY SPECIAL FUNDS				
Cleaves N. Harvey	149756	\$200.00	\$7.94	\$207.94
AMOSKEAG CEMETERY SPECIAL FUNDS				
Thomas Hamilton	18406	\$150.00	\$3.34	\$153.34
GALE FUND INCOME ACCOUNT				
Gale Fund Income	34108	\$104.49	\$894.40	\$998.89
SPECIAL STARK FUND				
Edith F. Stark	12381	\$1,000.00	\$582.61	\$1,582.61

EXHIBIT D—SCHEDULE 1

CITY OF MANCHESTER

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

As at December 31, 1950

SUMMARY OF CEMETERY TRUST FUNDS CASH

	Total in Bank Dec. 31, 1950
Pine Grove Cemetery	\$355,688.64
Valley Cemetery	76,063.75
Piscataquog Cemetery	18,188.05
Amoskeag Cemetery	2,548.52
Merrill Cemetery	6,056.10
Stowell Cemetery	1,065.66
Special Funds:	
Pine Grove Cemetery	\$66,510.13
Valley Cemetery	12,219.34
Piscataquog Cemetery	387.05
Merrill Cemetery	207.94
Amoskeag Cemetery	153.34
Gale Fund Income Accounts	998.89
Stark Fund	1,582.61
	82,059.30
Total Cash Cemetery Trust Funds (Exhibit D)	\$541,770.02

EXHIBIT D—SCHEDULE 2

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1950

Name of Fund	Name of Bank	Book Number	Principal	Balance Jan. 1, 1950	Interest and Other Credits	Withdrawals	Balance Dec. 31, 1950
Fire Damage Replacement	Manchester Savings ..	157689	.....	\$18,181.70	\$457.37	.....	\$18,639.13
	Merchants Savings ...	52005	.....	4,780.38	120.25	.....	4,900.63
			.....	<u>\$22,962.14</u>	<u>\$577.62</u>	.....	<u>\$23,539.76</u>
C. H. Bartlett Legacy ..	Manchester Savings ..	153316	.....	\$1,292.97	\$32.51	.....	\$1,325.48
Nathan P. Hunt Fund for Children's Entertainment	Merchants Savings ...	29664	\$5,000.00	\$299.64	\$133.30	\$145.80	\$5,287.14
Nathan P. Hunt Fund for School Prize and Book Fund	Merchants Savings ...	29665	\$3,000.00	\$194.77	\$80.36	.....	\$3,275.13
Herrick Fund	Manchester Savings ..	163088	\$500.00	\$265.86	\$19.25	.....	\$785.11
Clara N. Brown Trust Fund	Manchester Savings ..	175123	\$650.00	\$165.73	\$20.91	\$15.20	\$821.44
Amnie V. Batchelder for Varney Memorial	Manchester Savings ..	200755	.....	.....	\$6,954.58	.....	\$6,954.58
Total .....			.....	.....	.....	.....	<u>\$41,988.64</u>

EXHIBIT D—SCHEDULE 3
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—CASH
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1950

Name of Fund	Name of Bank	Book Number	Balance Jan. 1, 1950	Deposits and Other Credits	With- drawals	Balance Dec. 31, 1950
Moody-Currier Fund ..	Amoskeag Savings ...	123865	\$5,000.00	\$126.58	\$126.58	\$5,000.00
John Hosley Fund	Mechanics Savings ...	12466	5,000.00	125.78	125.78	5,000.00
Oliver Gould Fund	Manchester Savings ..	94650	*	.66	.66	*
Total			\$10,000.00	\$253.02	\$253.02	\$10,000.00

* 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 30, 1950
PINE GROVE CEMETERY

Description	Date of Issue	Date of Maturity	Rate	Serial Number	Amount	Total
City of Manchester Bonds:						
Permanent Improvement Bonds	April 1, 1932	April 1, 1951-52	4½	91-100	\$10,000.00	
School Bonds	Jan. 1, 1939	Jan. 1, 1951-59	3	85-138	61,000.00	
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	29028J	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	36263C	10,000.00	

U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2 1/2	36264D	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2 1/2	36265E	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22116F	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22117-H	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22118-J	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22119-K	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22120-L	10,000.00
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-72	2 1/2	127531-A	10,000.00
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-72	2 1/2	127532-B	10,000.00
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-72	2 1/2	127530-L	10,000.00
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-72	2 1/2	127527-H	10,000.00
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-72	2 1/2	127529-K	10,000.00
U. S. Treasury Bonds	Nov. 15, 1945	Dec. 15, 1967-72	2 1/2	127528-J	10,000.00
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-72	2 1/2	72235-E	10,000.00
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-72	2 1/2	72234-D	10,000.00
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-72	2 1/2	72233-D	10,000.00
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-72	2 1/2	72232-B	10,000.00
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-72	2 1/2	72231-A	10,000.00
U. S. Treasury Bonds	June 1, 1945	June 15, 1967-72	2 1/2	72230-L	10,000.00
City of Manchester Notes:					\$391,000.00
Serial Notes	Jan. 2, 1941	Jan. 1, 1951	2 1/2	10	1,000.00
Total Securities—Pine Grove Cemetery					\$392,000.00

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, 1950

Name of Fund	Book Number	Balance Jan. 1, 1950	Interest and Other Deposits	With- drawals	Balance Dec. 31, 1950
<i>Oliver Dean Fund:</i>					
Mechanics Savings Bank	1592	\$2,295.69	\$57.74	\$258.95	\$2,094.48
Mechanics Savings Bank	6421	1,999.07	50.29	26.48	2,022.88
Manchester Savings Bank	75958	2,327.05	60.11	.....	2,387.16
Amoskeag Savings Bank	94654	2,721.50	68.45	43.59	2,746.36
Manchester Savings Bank	16445	3,412.09	85.83	.....	3,497.92
		<u>\$12,755.40</u>	<u>\$322.42</u>	<u>\$329.02</u>	<u>\$12,748.80</u>
<i>Eliza A. Eaton Fund:</i>					
Merchants Savings Bank	106	\$2,431.33	\$61.15	\$79.23	\$2,413.25
Mechanics Savings Bank	15593	1,455.61	36.66	.....	1,492.27
		<u>\$3,886.94</u>	<u>\$97.81</u>	<u>\$79.23</u>	<u>\$3,905.52</u>

<i>Michael Prout Fund:</i>						
Mechanics Savings Bank	7329	\$1,021.29	\$25.69	\$7.34	\$1,039.64	
Manchester Savings Bank	100664	3,326.39	83.67	173.38	3,236.68	
Amoskeag Savings Bank	106269	3,745.36	94.83	40.00	3,800.19	
		<u>\$8,093.04</u>	<u>\$204.19</u>	<u>\$220.72</u>	<u>\$8,076.51</u>	
<i>Mary E. Elliot Fund:</i>						
Merchants Savings Bank	104	\$426.03	\$10.12	\$47.50	\$388.65	
Mechanics Savings Bank	6423	3,697.78	93.39	80.03	3,711.14	
		<u>\$4,123.81</u>	<u>\$103.51</u>	<u>\$127.53</u>	<u>\$4,099.79</u>	
<i>Nora Kennard Jones Fund:</i>						
Merchants Savings Bank	37554	\$36,560.53	\$10,929.26	\$3,390.01	\$44,099.78	
<i>John Hosley Fund:</i>						
Amoskeag Savings Bank	147827	\$1,541.85	\$38.77	.....	\$1,580.62
<i>Edwin F. Jones Fund:</i>						
Mechanics Savings Bank	11689	\$5,355.90	\$134.99	\$73.07	\$5,417.82	
<i>Emily A. Smith:</i>						
Mechanics Savings Bank	7189	\$5,404.42	\$135.94	.....	\$5,540.36
<i>James Lidell Arnott Fund:</i>						
Manchester Savings Bank	159856	\$3,091.30	\$78.39	\$3.34	\$3,166.35	

EXHIBIT D—SCHEDULE 5—Continued

CITY OF MANCHESTER

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

As at December 31, 1950

Name of Fund	Book Number	Balance Jan. 1, 1950	Interest and Other Deposits	With- drawals	Balance Dec. 31, 1950
<i>Mrs. Georgia B. D. Carpenter Fund:</i>					
Manchester Savings Bank	165491	\$10,245.42	\$257.76	\$52.50	\$10,450.68
<i>Frank P. Carpenter Fund:</i>					
Amoskeag Savings Bank	222579	\$4,884.62	\$123.00	.....	\$5,007.62
Merchants Savings Bank	36449	4,994.01	125.63	\$263.74	4,855.90
Manchester Savings Bank	177951	4,992.55	126.88	.....	5,119.43
Mechanics Savings Bank	17839	10,255.34	257.98	158.31	10,355.01
		\$25,126.52	\$633.49	\$422.05	\$25,337.96
<i>Ruth C. Dudley Fund:</i>					
Amoskeag Savings Bank	197296	\$520.92	\$8.27	.....	\$529.19
<i>Mary M. Tolman Fund:</i>					
Mechanics Savings Bank	17060	\$2,076.70	\$52.23	.....	\$2,128.93

<i>Frank H. Waters Fund:</i>					
Merchants Savings Bank	43429	\$3,318.09	\$82.12	\$129.87	\$3,270.34
<i>Chaminade Cash Fund:</i>					
Merchants Savings Bank	39951	\$447.67	\$15.25	\$18.35	\$444.57
<i>Agnes R. Hunt Fund:</i>					
Merchants Savings Bank	52288	\$85,000	\$176.05	\$46.37	\$214.68
<i>Daniel Clark Fund:</i>					
Merchants Savings Bank	53322	.....	\$8,517.71	.....	\$8,517.71
<i>Income Account:</i>					
Merchants National Bank		\$871.83	\$4,845.69	\$4,846.66	\$870.86
Total Library Trust Funds—Cash (Exhibit D)		\$123,505.34	\$26,633.85	\$9,738.72	\$140,400.47

EXHIBIT D—SCHEDULE 5—Concluded
CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
As at December 31, 1950

Description	Serial Number	Date of Issue	Date of Maturity	Rate %	Amount	Balance Dec. 31, 1950
U. S. Savings Bond Series G	M908798G	9- 1-42	9-1-54	2½	\$1,000.00	
U. S. Savings Bond Series G	M389678G	9- 1-42	9-1-54	2½	500.00	
U. S. Savings Bond Series G	D1536804G	4- 1-43	4-1-55	2½	1,000.00	
U. S. Savings Bond Series G	M3740235G	6- 1-45	6-1-57	2½	1,000.00	
U. S. Savings Bond Series G	M3741099G	6- 1-45	6-1-57	2½	1,000.00	
25 Shares New Hampshire Fire Insurance Company	B27216	11-21-49				
10 Shares American Telephone and Telegraph Company	BK107798	10-10-49				
5 Shares Standard Oil of California..	NY553305	12- 1-49			3,000.00	
1 Share Standard Oil of California..	<u> </u> C NY578551	2-16-50				
17 Shares Manchester Gas Company ..	C611	4-27-50				\$7,500.00
Total Library Trust Funds—Securities (Exhibit D) ...						50,000.00
Equity in Kennard Building						\$197,900.47
Total Cash and Investments in Custody of the Treasurer of the Library Trustees						<u>\$197,900.47</u>
SUMMARY OF LIBRARY TRUST FUNDS						
Total in Custody of the Treasurer of Library Trustees						\$197,900.47
Total in Custody of the City Treasurer						<u>10,000.00</u>
						<u>\$207,900.47</u>

EXHIBIT D—SCHEDULE 6

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—INCOME ACCOUNT

For the Fiscal Year Ended December 31, 1950

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Stowell Cemetery	Special Funds	Total
Balance January 1, 1950	\$50,554.67	\$6,954.63	\$6,335.53	\$2,244.90	\$134.30	\$48.91	\$9,701.53	\$75,974.47
<i>Income:</i>								
Interest on Bonds	\$10,497.50	.....	.....	.....	.....	.....	.....	\$10,497.50
Interest on Serial Notes	1,037.50	.....	.....	.....	.....	.....	.....	1,037.50
Interest on Savings Bank Notes	6,829.77	\$1,879.91	\$453.50	\$152.57	\$66.72	\$26.75	\$1,972.94	11,382.16
Interest on Lots Sold	79.73	.....	.....	.....	.....	.....	.....	79.73
Total Income	\$18,444.50	\$1,879.91	\$453.50	\$152.57	\$66.72	\$26.75	\$1,972.94	\$22,996.89
<i>Expenses:</i>								
Perpetual Care of Lots	\$15,470.00	\$1,804.00	\$439.55	\$150.50	\$66.00	\$25.00	\$2,031.00	\$19,986.05
Partial Care of Lots	714.12	.....	.....	.....	.....	.....	.....	714.12
Care of Single Graves	793.51	.....	.....	.....	.....	.....	.....	793.51
Clerical Services	900.00	.....	.....	.....	.....	.....	.....	900.00
Transfer to Library—Gould Fund .....	.....	.....	.....	.....	.....	.....	.....	.....
Care of General Stark Lot .....	.....	.....	.....	.....	.....	.....	.66	.66
Miscellaneous	175.00	.....	.....	.....	.....	.....	40.00	40.00
Total Expenses	\$18,052.63	\$1,804.00	\$439.55	\$150.50	\$66.00	\$25.00	\$2,071.66	\$22,609.34
Balance December 31, 1950	\$50,946.54	\$7,030.54	\$6,349.48	\$2,246.97	\$135.02	\$50.66	\$9,602.81	\$76,362.02

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH RECEIPTS

Balance Sheet Accounts:

Taxes (Schedule 1):

Property Taxes	\$4,516,896.39	
Poll Taxes—City	73,538.00	
Poll Taxes—State Soldiers' Bonus	435.00	
Interest on Soldiers' Bonus	128.75	
Tax Titles	10,341.69	
Tax Deeds	1,007.74	
		\$4,602,347.57

Accounts Receivable:

Health Department	\$975.74	
Highway Department	25,858.53	
School Department	56,303.12	
Police Department	11,978.46	
Recreation and Aviation	5,405.12	
Parks and Playgrounds	1,611.40	
Fire Department	609.00	
Cemeteries	13.00	
		102,754.37

Water Works:

Accounts Receivable	\$501,759.86	
Fire Protection Charges	19,188.99	
Reserve for Construction	1.91	
		520,950.76

Revenue of Prior Years	2,397.44
Revenue of 1951	116.00
Tailings	32.61
Parking Meters	99,392.27
Temporary Revenue Loans	1,500,000.00

Various Funds:

U. S. Savings Bonds—Deductions	\$10,470.50	
Cafeteria Fund	28,946.76	
Firemen's Retirement Fund	16,962.78	
Teacher's Retirement Fund	39,432.84	
Police Retirement Fund	11,044.09	
Withholding Tax	234,396.49	
New Hampshire - Vermont Hospitalization Service	29,487.35	
Central High Athletic Fund	25,868.20	
West Side High Athletic Fund	943.04	
		397,552.05

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1950

Revenue Accounts

CASH RECEIPTS—*Continued*

Balance Sheet Accountss—Continued

Cemetery Trust Funds:

Perpetual Care	\$1,025.00	
Clerical Service	900.00	
Safety Deposit Box Rental	25.00	
Special Funds	4,100.00	
		6,050.00

Special Trust Funds:

Edith Stark Fund	\$40.00	
Nathan P. Hunt	145.80	
		185.80

Total Balance Sheet Accounts \$7,231,778.87

Estimated Revenue:

State of New Hampshire:

Savings Bank Tax	\$29,150.52	
Railroad Tax	8,455.54	
Interest and Dividend Tax	131,436.02	
		\$169,042.08

Other:

Housing Authorities	\$21,647.78	
Sale of Land and Buildings	5,450.00	
Miscellaneous	40.00	
		27,137.78

License:

Dogs	\$5,833.00	
Amusements	3,820.61	
Bowling, Billiard and Pool	633.00	
Milk	206.00	
Junk	217.50	
All Others	8,718.95	
Bicycle	721.88	
Beano	1,510.00	
		21,660.94

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH RECEIPTS—Continued	
<i>Estimated Revenue—Continued</i>	
Permits:	
Automobile	\$226,833.24
Marriage	1,816.00
Sewers	6,838.57
Sunday	246.00
	235,733.81
Certified Copies:	
Births, Deaths, Marriages	864.50
Public Comfort Stations:	
Sales and Weighing	\$114.63
Coin Locks	294.10
Telephone Collections	31.64
	440.37
Interest and Cost:	
Interest on Taxes	\$6,717.05
Interest on Redemptions	627.39
Cost on Taxes	3,475.08
Cost on Redemptions	290.95
Administration Cost on Real Estate	40.75
	11,151.22
Municipal Court:	
Fines and Forfeits (Schedule 3)	22,527.43
School Department:	
Sale of Books, Supplies, Manual Training, etc.	944.02
City Library:	
Fines, Miscellaneous Sales	3,486.26
Recreation and Aviation:	
Municipal Golf Course	\$15,174.97
Athletic Field	5,425.11
	20,600.08

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH RECEIPTS—*Continued*

Estimated Revenue—Continued:

City Scales	75.10
Board of Examining Plumbers	69.50
Building Department	168.00
Parks and Playgrounds	150.00
Probation	94.49
Board of Adjustment	400.00

Cemetery Department:

Sale of Lots and Graves	\$19,578.42	
Interments	8,021.00	
Care of Lots and Graves	569.00	
Miscellaneous	7,845.35	
	36,013.77	

Interest and Premiums:

Interest on Perpetual Care of Lots	\$106.30	
Interest on Bonds	566.65	
Premium on Bonds	1,712.00	
	2,384.95	

Total Cash Credited to Estimated Revenue 552,944.30

Revenue Appropriation:

Mayor	\$37.40
Tax Collector	18.76
Building	162.50
Publicity	21.40
Damages and Claims	985.00
Health	220.90
Pensions	502.94
Patriotic Purposes	40.00
Police	1,611.88
Fire	517.94
Vital Statistics	2.75
Highway	5,607.29

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH RECEIPTS—*Continued*

Revenue Appropriation—Continued:

Charities:

Administration and Outside Relief		
Refunds	\$4,190.83	
Old Age Assistance	84.96	
		4,275.79

School 351.80

Water Works 169,462.88

City Library 254.47

Recreation and Aviation:

Municipal Golf Course	\$1,134.00	
Athletic Field	890.66	
		2,024.66

Parks and Playgrounds 607.20

Cemeteries:

From Funds	\$17,955.05	
Others	7,058.27	
		25,013.32

Incidentals 11.36

Total Cash Credited to Revenue Appropriation 211,730.24

Transfer from Non-Revenue Cash:

New Highways	\$42,590.37
Highway Resurfacing	6,851.04
New Sewers	48,410.81
New Sewers—Rockland Avenue	7,844.18
New Sidewalks	821.77
Cemetery Brook—Sewer Project	8,263.19
Amoskeag and Other Bridges	431.72

Total Cash Transfer 115,213.08

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH RECEIPTS—*Concluded*

Cash in Departments December 31, 1950:		
Municipal Court	\$129.25	
Highway	7.00	
..		136.25
Cash on Hand and in Banks January 1, 1950:		
Water Works	\$543.62	
Cash in Escrow—Water Works	32,766.13	
Cash in Banks	637,169.01	
		670,478.76
Total Cash Receipts		\$8,782,281.50

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS

Balance Sheet Accounts:

Accounts Payable	\$185,796.16
Taxes Refunded	735.35
State of New Hampshire Soldiers' Bonus	639.00
Interest on Soldiers' Bonus	182.95

Taxes Bought by City:

Tax Title	\$10,777.68
Tax Deeds	17.25
	10,794.93

Temporary Revenue Loans	1,500,000.00
Reserve for Construction Water Works	1.91
Revenue of 1949 and Prior Years	94.00

Various Funds:

U. S. Savings Bonds	\$10,527.75
Police Retirement Fund	11,044.09
Firemen's Retirement Fund	16,962.78
Teachers' Retirement Fund	39,432.84
Withholding Taxes	234,396.49
New Hampshire-Vermont Hospitalization Service	29,487.35
Central High Athletic Funds	25,243.47
West Side High Athletic Funds	868.28
Cafeteria Fund	28,337.08
	396,300.13

Cemetery Trust Funds:

Perpetual Care	\$1,025.00
Special Trust Funds	4,100.00
Clerical Service	900.00
Safety Deposit Box Rental	25.00
	6,050.00

Other Funds:

Edith Stark Fund	\$40.00
Petty Cash—School	20.00
Nathan P. Hunt	292.07
	352.07

Estimated Revenue	14,424.54
Parking Meters	79,289.56

Cash Disbursements Charged to Balance Sheet Accounts \$2,194,660.60

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—*Continued*

Revenue Appropriation:

General Government:

Mayor

Salary	\$5,000.02	
Secretary's Salary ..	2,325.02	
Extra Clerks	103.52	
		\$7,428.56

Expenses	1,623.58	\$9,052.14
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Aldermen

Salary	\$5,400.00	
Expenses	172.30	
		5,572.30

Financial:

Auditor

Salary	\$3,385.02	
Clerks' Salaries	6,536.40	
Extra Clerks	75.00	
		\$9,996.42

Expenses	833.88	10,830.30
----------------	--------	-----------

Treasurer

Salary	\$3,495.02	
Clerks' Salaries	6,704.75	
		\$10,199.77

Expenses	2,445.52	12,645.29
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Tax Collector

Salary	\$3,385.02	
Deputies' Salaries ..	9,514.86	
Clerks' Salaries	5,920.80	
Extra Clerks	965.51	
		\$19,786.19

Expenses	4,132.62	23,918.81
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Custodian of Tax Deeded
Property

Salary	\$600.00	
Expenses	50.33	
		650.33

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS— <i>Continued</i>	
<i>Revenue Appropriation—Continued:</i>	
General Government—Continued:	
Assessors—New Equipment	1,633.08
Assessors	
Salaries—	
Board Members .. \$10,715.06	
Clerks' Salaries 7,846.33	
Extra Clerks 3,958.16	
	\$22,519.55
Expenses	2,504.99
	25,024.54
Finance Commission	
Salaries	\$800.00
Expenses	39.66
	839.66
Law—City Solicitor	
Salaries	\$2,050.00
Expenses	1,021.45
	3,071.45
Financial:	
City Clerk	
Salary	\$3,995.02
Clerks' Salaries 12,939.00	
	\$16,934.02
Expenses	3,586.82
	20,520.84
New Equipment	3,526.45
Building	
Administration	
Superintendent's	
Salary	\$3,694.60
Inspectors' Salaries 9,527.48	
Clerks' Salaries .. 4,205.65	
Other Salaries ... 426.91	
	\$17,854.64
Expenses	3,370.73
	21,225.37
Repairs to Building	
Salaries	\$39,257.19
Expenses	11,596.80
	50,853.99

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—Continued

Revenue Appropriation—Continued:

Board of Examining Plumbers			
Expense			83.30
Board of Registrars			
Salaries of Board			
Members	\$1,550.00		
Clerks' Salaries	1,926.60		
Extra Clerks	475.00		
	-----	\$3,951.60	
Expense		2,212.13	
		-----	6,163.73
Election Officials			
Salaries		\$8,724.75	
Expenses		798.88	
		-----	9,523.63
Land and Buildings			
City Hall			
Salaries	\$6,928.64		
Expenses	3,170.70		
	-----	\$10,099.34	
Old Court House			
Salaries	\$2,191.04		
Expenses	823.26		
	-----	3,014.30	
Public Comfort Station			
Salaries	\$8,363.76		
Expenses	1,322.43		
	-----	9,686.19	
		-----	22,799.83
Protection of Persons and Property:			
Police			
Salaries			
Commissioners ...	\$350.00		
Chief	5,825.85		
Deputy Chief	2,250.04		
Captain	7,515.93		
Others	347,485.44		
	-----	\$363,427.26	
Expenses		41,168.33	
		-----	404,595.59

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—Continued		
<i>Revenue Appropriation—Continued:</i>		
Fire		
Salaries		
Commissioners ...	\$350.00	
Chief	5,195.02	
Deputies	11,235.06	
Fire Alarm Super- intendent	3,480.02	
Permanent Men ..	427,845.10	
Call Men	3,816.60	
	451,921.80	
Expenses	34,152.38	
	486,074.18	
Sealer of Weights and Measures		
Salary	\$2,945.02	
Expenses	1,028.97	
	3,973.99	
Municipal Court		
Salaries		
Justice	\$3,800.00	
Acting Justice ...	156.00	
Associate Justice .	1,050.00	
Clerk	1,800.00	
	6,806.00	
Expenses	574.00	
	7,380.00	
Probation		
Salaries		
Chief Probation		
Officer	\$3,275.02	
Associate Probation		
Officer	2,857.38	
Clerks	2,101.02	
	\$8,233.42	
Expenses	1,220.85	
	9,454.27	

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—Continued

Revenue Appropriation—Continued:

Health and Sanitation:

Health

Salaries

Board Members ..	\$600.00
Health Officer ...	5,097.54
School Physician..	3,000.00
Tuberculosis	
Physician	120.00
Nurses	27,292.12
Inspectors	15,301.32
Clerks	4,090.04
Cleaners	1,304.00

\$56,805.02

Expenses

9,255.29

66,060.31

Isolation Hospital

Salaries	\$14,638.26
Expenses	13,798.67

28,436.93

Vital Statistics

Salaries

928.75

City Physician

Salary	\$1,800.00
Expense	200.00

2,000.00

Hospitalization

1,600.00

Highway:

Administration

Salaries

Commissioners ...	\$541.68
Surveyor	6,074.38
Clerks	11,839.59

\$18,455.65

Expenses

4,572.35

23,028.00

Special Account Expense

10,049.02

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS— <i>Continued</i>		
<i>Revenue Appropriation—Continued:</i>		
Highway Maintenance		
Salaries	\$50,348.92	
Expenses	30,753.11	
	81,102.03	
Sewer Maintenance		
Salaries	\$11,637.47	
Expenses	34.00	
	11,671.47	
Refuse Disposal		
Salaries	\$240,668.78	
Expenses	21,929.42	
	262,598.20	
Street Cleaning		
Salaries	\$62,153.44	
Expenses	23,803.88	
	85,957.32	
Transportation, Equipment and Supplies		
Salaries	\$69,115.64	
Expenses	143,927.17	
	213,042.81	
Engineers		
Salaries	\$16,208.50	
Expenses	1,344.56	
	17,553.06	
Gravel Bank		
Salaries	\$4,916.07	
Expenses	40.48	
	4,956.55	
Vacation and Sick Leave		66,345.88
New Sewers—Salaries		
Rock Rimmon Housing Project		
Salaries	\$1,509.97	
Expenses	6,680.12	
	8,190.09	
Garden Homes Housing Project		
Salaries		3,421.96

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—Continued

Revenue Appropriation—Continued:

Street Lighting		103,190.20
Charities:		
Administration		
Salaries		
Commissioner	\$3,895.02	
Clerks	8,472.90	
	\$12,367.92	
Expenses	1,456.89	
	13,824.81	
Outside Relief		187,173.56
Old Age Assistance		127,598.06
Education:		
School Department		
Administration		
Salaries		
Superintendent and Assistant.	\$8,749.96	
School Board ..	1,400.00	
Clerk of Board	1,143.80	
Office Salaries .	6,505.60	
Truant Officers .	8,368.24	
	\$26,167.60	
Expenses	8,335.37	
	34,502.97	
New Equipment		3,133.22
Instructors		
Salaries	\$899,872.41	
Expenses	42,575.25	
	942,447.66	
Operation of Plant		
Salaries	\$85,380.50	
Expenses	47,899.11	
	133,279.61	
Auxiliary Agencies		
Salaries	\$3,378.31	
Expenses	22,152.99	
	25,531.30	

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—Continued		
<i>Revenue Appropriation—Continued:</i>		
Education—Concluded:		
Fixed Charges		
Lease on Corey Building	\$1,145.84	
Others	1,736.52	
		2,882.36
Outlays		6,253.47
Evening Schools		
Salaries—Instruction	\$3,852.00	
Salaries—Janitors	619.00	
		4,471.00
Athletic Councils		
Salaries, Central High	\$800.00	
Salaries, West Side High ..	1,900.00	
		2,700.00
City Library		
Salaries		
Librarian	\$3,695.02	
Assistants	23,696.52	
Officers and Janitors	20,915.93	
		\$48,307.47
Expenses		
Books	\$7,958.86	
Others	10,289.68	
Hosley Fund ..	15.00	
		18,263.54
		66,571.01
Recreation and Aviation:		
Municipal Golf Course		
Salaries	\$20,951.26	
Expenses	8,741.57	
		29,692.83
Athletic Field		
Salaries	\$8,864.69	
Expenses	3,178.42	
		12,043.11
Aviation Field—Expenses		233.64

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—*Continued*

Revenue Appropriation—Continued:

Parks and Playgrounds:

Salaries

Superintendent	\$3,720.73	
Others	50,668.06	
Bath Houses	7,070.66	
Playgrounds	3,929.20	
		\$65,388.65

Expenses	19,535.79	
		84,924.44
New Equipment		6,361.11

Public Service Enterprises:

Water Works

Salaries

Board Members ..	\$1,591.66	
Superintendent ...	7,260.00	
Assistant Superin-		
tendent	4,520.00	
Others	193,765.37	
Pensions	9,255.00	
		\$216,392.03

Expenses	386,331.32	
		602,723.35

Public Scales:

Salaries	\$2,583.48	
Expenses	192.99	
		2,776.47

Cemeteries:

Salaries	\$61,403.93	
Expenses	17,785.97	
		79,189.90

Unclassified Items:

Pensions		116,077.88
Emergency Salary Allowance		68,902.88
Damages and Claims		11,391.43
Patriotic Purposes		1,797.59
Printing and Stationery		842.90
Printing City Reports		710.40
Incidentals		6,175.25
Municipal Audit		2,000.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—*Continued*

Zoning Board of Adjustments		
Salaries	\$1,200.00	
Expenses	210.50	
		1,410.50
Refunds		697.56
Contingency Fund		4,693.00
Firemen's Pension Fund		17,583.31
Police Pension Fund		21,115.67
Teachers' Pension Fund		22,295.64
Publicity		2,261.20
Animal Rescue League		400.00
Fire Insurance on Public Buildings		18,627.56
Charter Revision		350.00
Revising City Ordinances		500.00
Victory Gardens		
Salaries	\$1,394.35	
Expenses	100.00	
		1,494.35
City Planning Board		322.80
Cash Variation		13.81
Civilian Defense:		
Salaries	\$333.84	
Expenses	385.51	
		719.35
Maturing Principal and Interest:		
Principal		
Serial Bonds	\$458,000.00	
Notes	1,000.00	
		459,000.00
Interest		
Bonds and Notes	\$70,465.00	
Temporary Loans	6,891.11	
		77,356.11

EXHIBIT E
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Revenue Accounts

CASH DISBURSEMENTS—*Concluded*

Other Governmental Units:	
Hillsborough County Tax	497,137.73
State Per Capita School Tax	13,100.00
	5,844,836.45
Total Revenue Appropriations	\$8,039,497.05
Cash Transfer to Non-Revenue	43.75
Cash Transfer to Water Works	543.62
Cash on Hand and in Banks December 31, 1950:	
Municipal Court	\$129.25
Highway	7.00
Water Works in Escrow	51,955.12
In Banks	690,105.71
	742,197.08
TOTAL CASH DISBURSEMENTS	\$8,782,281.50

EXHIBIT E—SCHEDULE 1
CITY OF MANCHESTER
SUMMARY OF TAX COLLECTIONS
For the Fiscal Year Ended December 31, 1950

Year of Levy	Taxes		Total
	Property	Poll	
1944	\$62.52	\$76.00	\$138.52
1944 (Soldiers' Bonus) .....	.....	120.00	120.00
1945	114.96	204.00	318.96
1945 (Soldiers' Bonus) .....	.....	315.00	315.00
1946	138.69	268.00	406.69
1947	146.57	444.00	590.57
1948	214.80	1,170.00	1,384.80
1949	302,989.07	8,838.00	311,827.07
1950	4,213,229.78	62,538.00	4,275,767.78
	<u>\$4,516,896.39</u>	<u>\$73,973.00</u>	<u>\$4,590,869.39</u>
<i>Taxes Redeemed:</i>			
Tax Titles		\$10,341.69	
Tax Deeds		1,007.74	
			<u>\$11,349.43</u>
<i>Interest:</i>			
On Deferred Taxes		\$6,717.05	
On Tax Titles Redeemed		627.39	
On Soldiers' Bonus		128.75	
			<u>7,473.19</u>
<i>Cost:</i>			
On Deferred Taxes		\$3,475.08	
On Tax Titles Redeemed		290.95	
			<u>3,766.03</u>
<i>Other Collections:</i>			
Administration Cost on Real Estate			40.75
Total			<u>\$4,613,498.79</u>

EXHIBIT E—SCHEDULE 2
CITY OF MANCHESTER
STATEMENT OF CITY CLERK'S RECEIPTS
For the Fiscal Year Ended December 31, 1950

Licenses:

Motor Vehicle	\$226,833.24	
Pool, Billiard and Bowling	633.00	
Amusement, Sunday, etc.	3,820.61	
Dog	5,833.00	
Taxi, Jobs and Teams	329.50	
Junk Dealers	217.50	
Sunday—Miscellaneous	246.00	
Sunday—1950	116.00	
	\$238,028.85	

Permits and Services:

Writs	\$37.50	
Marriages	1,816.00	
Corporations and Partnerships	42.00	
Sewers	6,838.57	
Assignment of Wages	4.00	
Mortgages	3,427.00	
Conditional Sales	3,131.10	
Bill of Sales	26.00	
	15,322.17	

Discharges:

Mortgages	\$206.00	
Conditional Sales	57.00	
	263.00	

Miscellaneous:

Public Comfort Station, Certification, etc.	2,963.72	
Total	\$256,577.74	

EXHIBIT E—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF MUNICIPAL COURT

For the Fiscal Year Ended December 31, 1950

<i>Cash Receipts</i>		\$39,281.92
<i>Cash Disbursements:</i>		
State of New Hampshire:		
Vehicle Department	\$10,534.50	
Other Departments	66.70	
Witness Fees	1,449.56	
Reading Complaints, Attorney and Other Fees	1,233.92	
Bail Refunds	136.70	
Clerical	1,506.19	
Office Supplies and Expense	972.40	
Miscellaneous	518.75	
Equipment	206.52	
		<u>16,625.24</u>
Balance to be Accounted for		\$22,656.68
Payments to City Treasurer (Exhibit E)		<u>22,527.43</u>
Cash on Hand December 31, 1950		\$129.25

EXHIBIT E—SCHEDULE 4
CITY OF MANCHESTER
STATEMENT OF CITY SCALES RECEIPTS
For the Fiscal Year Ended December 31, 1950

Receipts:

January	\$3.10
February	2.20
March	3.90
April	9.40
May	6.10
June	7.20
July	5.00
August	9.60
September	7.30
October	5.70
November	7.30
December	8.30
	<hr/>
	\$75.10
Payments to City Treasurer in 1950	\$75.10

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1950

Non-Revenue Accounts

CASH RECEIPTS		
Bridge and Sewer Construction Bonds		
Dated August 1, 1950	\$175,000.00	
Municipal Improvements and Equipment		
Bonds Dated August 1, 1950	225,000.00	
		\$400,000.00
Accounts Receivable Collections:		
Highway	\$3,839.20	
Fire Department	486.62	
		4,325.82
Contributions towards West High Athletic		
Field and Miscellaneous		2,064.37
		\$406,390.19
Transfer from Revenue Cash		43.75
Cash on Hand January 1, 1950		259,151.39
Total Cash Receipts		\$665,585.33

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Non-Revenue Accounts

CASH DISBURSEMENTS

Balance Sheet Accounts:		
Accounts Payable		\$2,711.95
Non-Revenue Appropriations:		
<i>Highway:</i>		
New Highways		
Salaries	\$40,706.62	
Expenses	16,104.31	
	56,810.93	
New Sewers		
Salaries	\$60,784.68	
Expenses	5,357.10	
	66,141.78	
New Sewers—Rockland Ave.		
Salaries	\$10,251.71	
Expenses	10,655.69	
	20,907.40	
Highway Resurfacing		
Salaries	\$8,645.39	
Expenses	41,875.98	
	50,521.37	
New Sidewalks		
Salaries	\$4,672.94	
Expenses	3,879.27	
	8,552.21	
Cemetery Brook Sewer Project		
Salaries	\$22,596.52	
Expenses	15,125.19	
	37,721.71	
Amoskeag and Other Bridges		
Salaries	\$426.40	
Expenses	18,644.70	
	19,071.10	

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Non-Revenue Accounts

CASH DISBURSEMENTS—*Continued*

Building:

Permanent Improvements to Public School Buildings		
Salaries	\$1,641.62	
Expenses	19,836.71	
		21,478.33

Permanent Improvements to Public Buildings		
Salaries	\$2,087.44	
Expenses	10,461.18	
		12,548.62

Parks and Playgrounds:

Sheridan-Emmett Park		
Salaries	\$3,760.11	
Expenses	3,885.05	
		7,645.16

General Improvements Livingston Park		
Expenses		348.66

General Improvements West Side High Athletic Field		
Salaries	\$4,865.20	
Expenses	5,622.60	
		10,487.80

Stark Park		
Salaries		211.52
New Bath House and Dam—Nutts Pond		18,720.92

Fire Department:

Underground Cable and Signal Boxes	\$5,456.35	
New Equipment	1,000.00	
		6,456.35

Assessors:

New Equipment		1,267.18
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EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1950
Non-Revenue Accounts

CASH DISBURSEMENTS—*Concluded*

<i>Highway Equipment:</i>	
New Equipment	28,609.04
Total Cash Disbursements	\$370,212.03
Transfers to Revenue Cash:	
New Highways	\$42,590.37
Highway Resurfacing	6,851.04
New Sewers	48,410.81
New Sewers—Rockland Avenue	7,844.18
New Sidewalks	821.77
Cemetery Brook Sewer Project	8,263.19
Amoskeag and Other Bridges	431.72
	115,213.08
Cash on Hand December 31, 1950	\$485,425.11
Total	180,160.22
	\$665,585.33

EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue

Title of Appropriation	Balances From 1949	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>General Government:</i>				
Mayor		\$8,900.00	\$37.40	\$8,937.40
Aldermen		5,800.00		5,800.00
Auditor		11,600.00		11,600.00
Treasurer		12,800.00		12,800.00
Tax Collector		24,050.00	18.76	24,068.76
Custodian of Tax Deeded Property ..		700.00		700.00
Assessors		26,250.00		26,250.00
Assessors—New Equipment	\$1,762.00			1,762.00
Finance Commission		900.00		900.00
Law (Solicitor)		3,000.00	150.00	3,150.00
City Clerk		19,400.00	1,300.00	20,700.00
City Clerk—New Equipment	3,823.75	5,000.00		8,823.75
Building		74,150.00	162.50	74,312.50
Election Officials		11,000.00		11,000.00
Board of Registrars		6,200.00		6,200.00
City Hall		10,650.00		10,650.00
Old Court House		3,000.00		3,000.00
Public Comfort Station		9,850.00		9,850.00
<i>Protection of Persons and Property:</i>				
Police Department		397,900.00	12,590.34	410,490.34
Municipal Court		9,000.00		9,000.00
Probation Department		10,100.00		10,100.00
Fire Department		487,400.00	7,846.21	495,246.21
Sealer of Weights and Measures		4,200.00	300.00	4,500.00
<i>Health and Sanitation:</i>				
Health Department		97,000.00	220.90	97,220.90
Hospitalization		1,600.00		1,600.00
City Physician		2,000.00		2,000.00
Vital Statistics		1,200.00	2.75	1,202.75
Board of Examiners of Plumbers		100.00		100.00
<i>Highways:</i>				
Highway Department	10,049.02	656,300.00	154,414.70	820,763.72
Street Lighting		117,500.00		117,500.00
Rock Rimmon Housing Project			10,000.00	10,000.00
Garden Homes Housing			10,000.00	10,000.00
<i>Charities:</i>				
Administrative and Outside Relief ..		171,200.00	48,190.83	219,390.83
Old Age Assistance		150,000.00	5,884.96	155,884.96
<i>Education:</i>				
School Department		1,140,100.00	17,175.27	1,157,275.27
School Department—New Equipment ..		20,000.00		20,000.00
City Library	338.27	71,200.00	254.47	71,792.74

G

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1950

Accounts

Cash Expenditures		Transfer	Liabilities	Total	Balances	Carried
Payroll	Bills		Accrued Dec. 31, 1950				Charges	Unexpended *Over- expended	to 1951
\$7,428.56	\$1,623.58	.....	\$27.47	\$9,079.61	*\$142.21	.....
5,400.00	172.30	.....	.....	5,572.30	227.70	.....
9,996.42	833.88	.....	296.06	11,126.36	473.64	.....
10,199.77	2,445.52	.....	35.58	12,680.87	119.13	.....
19,786.19	4,132.62	.....	115.52	24,034.33	34.43	.....
600.00	50.33	.....	46.85	697.18	2.82	.....
22,519.55	2,504.99	.....	1,134.00	26,158.54	91.46	.....
.....	1,633.08	.....	128.92	1,762.00	.....	.....
800.00	39.66	.....	.....	839.66	60.34	.....
2,050.00	1,021.45	.....	66.00	3,137.45	12.55	.....
16,934.02	3,586.82	.....	124.84	20,645.68	54.32	.....
.....	3,526.45	.....	.....	3,526.45	.....	\$5,297.30
57,111.83	14,967.53	.....	1,780.19	73,859.55	452.95	.....
8,724.75	798.88	.....	2.09	9,525.72	1,474.28	.....
3,951.60	2,212.13	.....	13.00	6,176.73	23.27	.....
6,928.64	3,170.70	.....	41.71	10,141.05	508.95	.....
2,191.04	823.26	.....	1.03	3,015.33	*15.33	.....
8,363.76	1,322.43	.....	40.32	9,726.51	123.49	.....
363,427.26	41,168.33	.....	5,519.38	410,114.97	375.37	.....
6,806.00	574.00	.....	.....	7,380.00	1,620.00	.....
8,233.42	1,220.85	.....	564.61	10,018.88	81.12	.....
451,921.80	34,152.38	.....	2,166.45	488,240.63	5.58	7,000.00
2,945.02	1,028.97	.....	405.72	4,379.71	.....	120.29
71,443.28	23,053.96	.....	2,553.83	97,051.07	169.83	.....
.....	1,600.00	.....	.....	1,600.00	.....	.....
1,800.00	200.00	.....	.....	2,000.00	.....	.....
928.75	.....	.....	.....	928.75	274.00	.....
.....	83.30	.....	.....	83.30	16.70	.....
539,850.35	236,453.99	43.75	44,090.76	820,438.85	324.87	.....
.....	103,190.20	.....	9,371.32	112,561.52	.....	4,938.48
1,509.97	6,680.12	1,384.67	.....	9,574.76	.....	425.24
3,421.96	.....	4,256.20	75.15	7,753.31	.....	2,246.69
12,367.92	188,630.45	.....	20,872.98	221,871.35	*2,480.52	.....
.....	127,598.06	.....	27,640.15	155,238.21	646.75	.....
1,021,969.82	130,098.55	.....	5,204.32	1,157,272.69	2.58	.....
.....	3,133.22	16,253.47	599.52	19,986.21	13.79	.....
48,307.47	18,263.54	.....	4,327.45	70,898.46	317.99	576.29

EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue

Title of Appropriation	Balances From 1949	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>Recreation and Aviation:</i>				
Parks and Playgrounds		84,750.00	2,208.60	86,958.60
Parks and Playgrounds—New Equip- ment	2,145.75	5,000.00		7,145.75
Golf Course, Athletic Field and Air- port		72,150.00	2,239.66	74,389.66
<i>Unclassified:</i>				
Emergency Salary Allowance		69,000.00		69,000.00
Pensions		110,000.00	7,502.94	117,502.94
Damages and Claims		10,000.00	1,985.00	11,985.00
Printing City Reports	1,000.00	1,000.00		2,000.00
Patriotic Purposes		2,000.00	40.00	2,040.00
Printing and Stationery		1,200.00		1,200.00
Incidentals		9,500.00	11.36	9,511.36
Municipal Audit		2,000.00		2,000.00
Zoning Board of Adjustments		1,500.00		1,500.00
City Planning Board		3,000.00		3,000.00
Cash Variation		200.00		200.00
Reserve for Discounts		27,000.00		27,000.00
Reserve for Abatements		20,000.00	2,374.61	22,374.61
Refunds		800.00		800.00
Fire Insurance on Public Buildings ..		18,000.00	627.56	18,627.56
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	1,500.00	21,500.00
Firemen's State Pension Fund		16,500.00	1,500.00	18,000.00
Publicity		3,000.00	21.40	3,021.40
Kalivas Park Memorial	1,500.00			1,500.00
Victory Gardens		1,500.00		1,500.00
Charter Revision	966.63			966.63
Contingency Fund		100,000.00		100,000.00
Animal Rescue League		400.00		400.00
Civilian Defense			1,225.00	1,225.00
<i>Public Service Enterprises:</i>				
Water Department	76,447.02		671,522.74	747,969.76
Public Scales		2,800.00		2,800.00
<i>Cemeteries:</i>				
Pine Grove, Valley and Others		54,250.00	25,013.32	79,263.32
<i>Interest and Maturing Debt:</i>				
Interest on Temporary Loans		7,000.00		7,000.00
Interest on General Loans		70,465.00		70,465.00
Maturing Debt		459,000.00		459,000.00
<i>Other Government Units:</i>				
Hillsborough County Tax		497,137.73		497,137.73
Per Capita School Tax		13,100.00		13,100.00
Totals	99,032.44	\$5,297,302.73	\$986,321.28	\$6,382,656.45

G—Concluded

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1950

Accounts

Cash Expenditures Payroll	Bills	Transfer	Liabilities Accrued Dec. 31, 1950	Total Charges	Unexpended *Over- expended	Balances Carried to 1951
65,388.65	19,535.79	.....	1,882.66	86,807.10	151.50	.....
.....	6,361.11	.....	762.00	7,123.11	22.64	.....
29,815.95	12,153.63	.....	2,357.58	44,327.16	30,062.50	.....
68,902.88	.....	.....	.....	68,902.88	97.12	.....
116,077.88	.....	.....	676.46	116,754.34	748.60	.....
.....	11,391.43	.....	.....	11,391.43	593.57	.....
.....	710.40	.....	672.00	1,382.40	617.60	.....
.....	1,797.59	.....	46.20	1,843.79	196.21	.....
.....	842.90	.....	60.00	902.90	297.10	.....
.....	6,175.25	.....	202.37	6,377.62	3,133.74	.....
.....	2,000.00	.....	.....	2,000.00	.....	.....
1,200.00	210.50	.....	.....	1,410.50	89.50	.....
.....	322.80	.....	354.65	677.45	2,322.55	.....
.....	13.81	.....	.....	13.81	186.19	.....
.....	.....	25,693.89	.....	25,693.89	1,306.11	.....
.....	.....	22,374.61	.....	22,374.61	.....	.....
.....	697.56	.....	45.11	742.67	57.33	.....
.....	18,627.56	.....	.....	18,627.56	.....	.....
.....	500.00	.....	.....	500.00	.....	500.00
.....	22,295.64	.....	.....	22,295.64	22,704.36	.....
.....	21,115.67	.....	.....	21,115.67	384.33	.....
.....	17,583.31	.....	.....	17,583.31	416.69	.....
.....	2,261.20	.....	.....	2,261.20	760.20	.....
.....	.....	.....	.....	.....	.....	1,500.00
1,394.35	100.00	.....	.....	1,494.35	5.65	.....
.....	350.00	.....	.....	350.00	616.63	.....
.....	4,693.00	91,972.56	.....	96,665.56	3,334.44	.....
.....	400.00	.....	.....	400.00	.....	.....
.....	333.84	.....	135.03	854.38	370.62	.....
216,392.03	386,331.32	543.62	30,812.68	634,079.65	.....	113,890.11
2,583.48	192.99	.....	22.37	2,798.84	1.16	.....
61,403.93	17,785.97	.....	73.06	79,262.96	.36	.....
.....	6,891.11	.....	.....	6,891.11	108.89	.....
.....	70,465.00	.....	.....	70,465.00	.....	.....
.....	459,000.00	.....	.....	459,000.00	.....	.....
.....	497,137.73	.....	.....	497,137.73	.....	.....
.....	13,100.00	.....	.....	13,100.00	.....	.....
<u>\$3,281,412.14</u>	<u>\$2,563,424.31</u>	<u>\$162,522.77</u>	<u>\$165,347.39</u>	<u>\$6,172,706.61</u>	<u>\$73,455.44</u>	<u>\$136,494.40</u>
Balances Unexpended						\$76,093.50
Balances Overexpended						2,638.06
						<u>\$73,455.44</u>

EXHIBIT G—SCHEDULE 1

CITY OF MANCHESTER

STATEMENT OF CHARITIES DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1950

Administrative Salaries:

Commissioner	\$3,895.02	
Clerks and Investigators	8,472.90	
		\$12,367.92

Expenditures:

Administration Bills	\$1,545.72
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Outside Relief :

Provisions	\$79,202.01
Milk	1,983.42
Fuel	8,210.45
Clothing	1,178.96
Board, Care and Personal Aid ..	49,621.91
Rents	19,911.38
Professional Services	5,346.63
Medicine	6,089.40
Hospitals	32,196.45
Burials	1,888.00
Electricity	782.14
Gas	189.80
Out of Town Aid	1,607.89
Miscellaneous	649.27

	\$208,857.71
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Less Decrease in Accruals	900.00
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	207,957.71
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	209,503.43
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Total (Exhibit G)	\$221,871.35
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EXHIBIT G—SCHEDULE 2

CITY OF MANCHESTER

STATEMENT OF CEMETERY DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1950

Payrolls		\$61,403.93
Other Expenses (Cash and Accruals):		
Fuel Oil	\$354.82	
Cement	323.35	
Gasoline and Oil	707.49	
Cement Containers	2,290.25	
Dressing and Fertilizer	855.19	
Coal	1,418.25	
Trucks	2,827.00	
Auto and Truck Expense	497.88	
Hardware and Tools	2,923.73	
Office Expenses	388.35	
Repairs—Buildings, Equipment, etc.	1,658.49	
Miscellaneous Labor	1,008.30	
Roads	2,180.00	
Miscellaneous	425.93	
		17,859.03
Total Cemetery Department Expenditures		\$79,262.96

EXHIBIT G—SCHEDULE 3

CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1950

Salaries:

Chief	\$5,825.85	
Captain and Deputy Chief	9,765.97	
Clerk and Patrolmen	347,485.44	
Commissioners	350.00	
		\$363,427.26

Expenses (Cash and Accrual):

Auto Supplies and Expense	\$7,472.10	
Electricity	940.95	
Feeding Prisoners	110.30	
Fuel	2,417.87	
Garage Rent	360.00	
Gasoline	8,801.88	
Illuminating Gas	47.98	
Insurance	940.54	
Miscellaneous	2,964.71	
Motorcycle and Expense	2,574.51	
Office Supplies	3,180.91	
Photography Supplies	182.12	
Radio Maintenance	1,684.38	
Signal System	1,290.81	
Telephone	2,345.81	
Teletypewriter	913.27	
Towel and Laundry	154.57	
Uniform Allowance	10,305.00	
		46,687.71

Total Expenditures (Exhibit G)	\$410,114.97
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EXHIBIT G—SCHEDULE 4

CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1950

Salaries:

Chief	\$5,195.02	
Deputies	11,235.06	
Fire Alarm Superintendent	3,480.02	
Firemen	431,661.70	
Commissioners	350.00	
		\$451,921 80

Expenses (Cash and Accrual):

Apparatus Maintenance	\$2,813.09	
Company Supplies	1,958.40	
Fire Maintenance Alarm	1,742.71	
Gas, Electricity and Telephone	4,930.33	
Heating	9,372.32	
Hose Maintenance	305.89	
Insurance	1,615.12	
Laundry, Furniture and Bedding	649.96	
Medical and First Aid	577.40	
Oil, Gasoline and Kerosene	2,036.38	
Office Supplies	231.75	
Paint Shop	311.12	
Printing and Stationery	779.59	
Personnel	252.26	
Miscellaneous	283.03	
Transportation	19.90	
Travel	264.58	
Uniform Allowance	8,175.00	
		36,318.83

Total Expenditures (Exhibit G)	\$488,240.63
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EXHIBIT
CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Non-Revenue

Title of Appropriation	Balances From 1949	Current Appropriation	Cash Receipts and Other Credits
<i>Highway Department:</i>			
New Highways—City	\$770.91	\$100,000.00	.....
New Sewers—City	54,929.19	60,000.00	\$123.25
New Sidewalks—City	15,000.00	.....	3,822.20
Highway Resurfacing	34,111.31	25,000.00	1,369.61
Cemetery Brook Sewer Project	20,987.47	25,000.00	.....
New Sewers—Rockland Avenue	2,438.17	40,000.00	.....
Amoskeag and Other Bridges	22,615.23	50,000.00	.....
Permanent Improvements to Bridge Street	38,072.00	.....	.....
<i>Parks and Playgrounds:</i>			
Sheridan-Emmett Park	2,138.22	7,000.00	.....
General Improvements	2,004.61	8,000.00	2,064.37
New Bath House and Dam, Nutts Pond	20,000.00	.....	.....
<i>Building Department:</i>			
Carpenter Library Roof	497.60	.....	.....
Permanent Improvements to Public Buildings	5,130.01	15,000.00	2,030.57
Permanent Improvements to Public School Buildings .....	.....	30,000.00	.....
<i>Fire Department:</i>			
Underground Cable and Signal Boxes .....	.....	6,000.00	486.62
<i>Airport—</i>			
Land for Airport Access Highway	549.43	.....	.....
Land for Airport Improvements	1,734.99	.....	.....
<i>Equipment:</i>			
Fire Department			
Aerial Ladder Apparatus .....	.....	34,000.00	.....
Highway Department—New Equipment	34,080.87	.....	.....
Assessor's Office			
Fireproof Safe and Typewriters	1,267.18	.....	.....
City Clerk			
Vault and Office Equipment	112.25	.....	.....
Totals	<u>\$256,439.44</u>	<u>\$400,000.00</u>	<u>\$9,896.62</u>

H

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1950

Accounts

Total Amount Available	Cash Expenditures		Transfers and Other Debits	Liabilities Accrued Dec. 31, 1950	Total Charges	Balance Unexpended to 1951
	Payrolls	Bills				
\$100,770.91	\$40,706.62	\$16,104.31	\$43,959.98	.....	\$100,770.91	.....
115,052.44	60,784.68	5,357.10	48,410.81	\$453.16	115,005.75	\$46.69
18,822.20	4,672.94	3,879.27	821.77	76.59	9,450.57	9,371.63
60,480.92	8,645.39	41,875.98	6,851.04	.....	57,372.41	3,108.51
45,987.47	22,596.52	15,125.19	8,263.19	.....	45,984.90	2.57
42,438.17	10,251.71	10,655.69	7,906.68	1,364.40	30,178.48	12,259.69
72,615.23	426.40	18,644.70	431.72	.....	19,502.82	53,112.41
38,072.00	.....	.....	.....	.....	.....	38,072.00
9,138.22	3,760.11	3,885.05	.....	25.75	7,670.91	1,467.31
12,068.98	5,076.72	5,971.26	.....	333.94	11,381.92	687.06
20,000.00	.....	18,720.92	.....	1,174.22	19,895.14	104.86
497.60	.....	.....	.....	.....	.....	497.60
22,160.58	2,087.44	10,461.18	.....	289.26	12,837.88	9,322.70
30,000.00	1,641.62	19,836.71	2,030.57	.....	23,508.90	6,491.10
6,486.62	.....	5,456.35	.....	1,030.27	6,486.62	.....
549.43	.....	.....	.....	.....	.....	549.43
1,734.99	.....	.....	.....	.....	.....	1,734.99
34,000.00	.....	1,000.00	.....	.....	1,000.00	33,000.00
34,080.87	.....	28,609.04	.....	322.57	28,931.61	5,149.26
1,267.18	.....	1,267.18	.....	.....	1,267.18	.....
112.25	.....	.....	.....	.....	.....	112.25
<u>\$666,336.06</u>	<u>\$160,650.15</u>	<u>\$206,849.93</u>	<u>\$118,675.76</u>	<u>\$5,070.16</u>	<u>\$491,246.00</u>	<u>\$175,090.06</u>

EXHIBIT
CITY OF
STATEMENT OF APPROPRIATIONS—
For the Fiscal Year
Revenue

	Unexpended Balances Carried From 1949	Departmental Appropriation	Cash and Other Credits	Transfers From Bond Issue
Administration		\$25,000.00		
Highway Maintenance		106,300.00	\$24,558.35	
Sewer Maintenance		20,000.00	314.75	
Refuse Disposal		325,000.00		
Street Cleaning		85,000.00		
Engineering Department		20,000.00	13.58	
Vacation—Holidays		50,000.00		
Sick Leave		25,000.00		
Gravel Bank			202.00	\$24,850.90
Transportation Equipment and Supplies			8,472.07	90,362.18
Totals		<u>\$656,300.00</u>	<u>\$33,560.75</u>	<u>\$115,213.08</u>
Special Appropriations:				
Special Revenue Account	\$10,049.02			
Rock Rimmon Housing Project			\$10,000.00	
Garden Homes Housing Project			10,000.00	
Totals	<u>\$10,049.02</u>		<u>\$20,000.00</u>	

I

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1950

Accounts

Inter- Departmental Transfers	Total Credits	Expenditures Payrolls	Bills	Inter- Departmental Transfers	Total Charges	Departmental Appropriation Balance Unexpended *Over- expended
\$17,074.70	\$42,074.70	\$18,947.72	\$4,998.25	\$732.00	\$24,677.97	\$17,396.73
.....	130,858.35	50,781.95	32,676.04	33,646.19	117,104.18	13,754.17
.....	20,314.75	12,186.75	34.00	5,181.13	17,401.88	2,912.87
.....	325,000.00	246,105.53	23,465.84	58,957.89	328,529.26	*3,529.26
.....	85,000.00	65,909.02	31,679.88	19,504.58	117,093.48	*32,093.48
.....	20,013.58	16,568.91	1,494.06	796.51	18,859.48	1,154.10
.....	50,000.00	48,117.38	.....	2,239.81	50,357.19	*357.19
.....	25,000.00	20,963.98	.....	1,000.33	21,964.31	3,035.69
16,848.50	41,901.40	4,969.18	41.48	13,877.51	18,888.17	23,013.23
109,220.62	208,054.87	70,787.57	160,618.54	1,610.75	233,016.86	*24,961.99
<u>\$143,143.82</u>	<u>\$948,217.65</u>	<u>\$555,337.99</u>	<u>\$255,008.09</u>	<u>\$137,546.70</u>	<u>\$947,892.78</u>	<u>\$324.87</u>
.....	\$10,049.02	.....	\$10,049.02	.....	\$10,049.02	.....
.....	10,000.00	\$1,509.97	6,680.12	\$1,384.67	9,574.76	\$425.24
.....	10,000.00	3,435.38	61.73	4,256.20	7,753.31	2,246.69
.....	\$30,049.02	\$4,945.35	\$16,790.87	\$5,640.87	\$27,377.09	\$2,671.93

EXHIBIT J
CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS—HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1950
Non-Revenue Accounts

	Balances from 1949	Current Appropriation	Transfers and Cash Receipt	Total Credits	Payroll	Expenditures Bills	Transfers	Total Charges	Balances to 1951
New Sewers—Miscellaneous	\$54,929.19	\$60,000.00	\$123.25	\$115,052.44	\$60,926.71	\$5,668.23	\$48,410.81	\$115,005.75	\$46.69
New Sewers—Rockland Avenue	2,438.17	40,000.00	.....	42,438.17	11,179.73	11,092.07	7,906.68	30,178.48	12,259.69
New Equipment	34,080.87	.....	.....	34,080.87	.....	28,931.61	.....	28,931.61	5,149.26
Meterology Brook Sewer Project	20,987.47	25,000.00	.....	45,987.47	22,596.52	15,125.19	8,263.19	45,984.90	2.57
New Highway Resturfacing—Regular	34,111.31	25,000.00	1,369.61	60,480.92	8,645.39	41,875.98	6,851.04	57,372.41	3,108.51
New Highway	770.91	100,000.00	.....	100,770.91	40,706.62	16,104.31	43,959.98	100,770.91	.....
New Sidewalks	15,000.00	.....	3,822.20	18,822.20	4,672.94	3,955.86	821.77	9,450.57	.....
New Moskeag and Other Bridges	22,615.23	50,000.00	.....	72,615.23	426.40	18,644.70	431.72	19,502.82	53,112.41
Permanent Improvements to Bridges	38,072.00	.....	.....	38,072.00	.....	.....	.....	.....	38,072.00
Totals	\$223,005.15	\$300,000.00	\$5,315.06	\$528,320.21	\$149,154.31	\$141,397.95	\$116,645.19	\$407,197.45	\$121,122.76

EXHIBIT J—SCHEDULE 1

CITY OF MANCHESTER

SUMMARY OF TRANSFERS CHARGED TO
NON-REVENUE ACCOUNTS

For the Fiscal Year Ended December 31, 1950

CREDITS TO REVENUE ACCOUNTS

	Trans- portation	Equipment	Supplies	Gravel Bank	Total
New Sewers	\$4,252.11	\$19,728.54	\$21,892.56	\$2,537.60	\$48,410.81
New Sewers— Rockland Ave. ...	946.47	3,278.31	2,213.20	1,406.20	7,844.18
Cemetery Brook Sewer Project ...	937.08	5,701.08	1,489.68	135.35	8,263.19
Highway Resurfacing	1,311.27	2,631.00	2,908.77	.....	6,851.04
New Highways	6,352.11	10,442.70	5,126.21	20,669.35	42,590.37
New Sidewalks . . .	565.95	64.20	98.02	93.60	821.77
Amoskeag and Other Bridges	53.28	50.16	319.48	8.80	431.72
	<u>\$14,418.27</u>	<u>\$41,895.99</u>	<u>\$34,047.92</u>	<u>\$24,850.90</u>	
Total Transfers to Revenue Accounts (Exhibit I)					<u>\$115,213.08</u>

CREDITS TO NON-REVENUE ACCOUNTS

New Sewers	\$62.50
Highway Resurfacing	1,369.61
Total Transfers to Non-Revenue Accounts	<u>\$1,432.11</u>
Total Transfers (Exhibit J)	\$116,645.19

EXHIBIT K
CITY OF MANCHESTER
STATEMENT OF TAX RATES AND TAX LEVIES
For the Years 1933 to 1950 Inclusive

Year	Valuation	State (School Per Capita)	Tax Rate Per \$1,000		Total	Tax Levy
			County	City		
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	28.50	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	29.28	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
1950	114,938,691.00	.10	3.75	36.15	40.00	4,597,547.64

AS AT DECEMBER 31, 1950

Taxes Due and Payable:

On or before September 1, 1950.

Taxes Delinquent:

After September 1, 1950.

Penalty for Delinquency:

Cost after September 1, 1950 \$.20

Discount:

1% if paid on or before July 21, 1950.

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: \$5,746,934.55

Present Debt: \$3,751,000.00

EXHIBIT L
CITY OF MANCHESTER
COMPARATIVE BALANCE SHEET

	Dec. 31, 1949	Dec. 31, 1950	Increase	Decrease
ASSETS				
Cash:				
Free Cash Balance ..	\$485,992.63	\$480,332.44	.....	\$5,660.19
Unavailable for City Purposes	152,070.00	210,609.52	\$58,539.52	.....
Taxes Receivable	363,273.34	408,152.73	44,879.39	.....
Tax Titles and Tax Liens	15,485.73	14,880.40	.....	605.33
Departmental Accounts Receivable	15,954.44	11,884.23	.....	4,070.21
Water Works	201,551.44	45,749.50	.....	155,801.94
N. P. Hunt Fund .....	.....	146.27	146.27	.....
	<u>\$1,234,327.58</u>	<u>\$1,171,755.09</u>		
Decrease in Assets			62,572.49	
			<u>\$166,137.67</u>	<u>\$166,137.67</u>
LIABILITIES				
Accounts Payable	\$186,064.32	\$165,347.39	.....	\$20,716.93
U. S. Savings Bonds ...	616.25	559.00	.....	57.25
Revenue Appropriation Balances	99,032.44	136,494.40	\$37,461.96	.....
Water Works	201,551.44	45,749.50	.....	155,801.94
Revenue of 1950-1951 ..	240.00	116.00	.....	124.00
Soldiers' Bonus	13,272.95	6,894.75	.....	6,378.20
Tailings	6,304.60	6,337.21	32.61	.....
Parking Meters	62,833.03	82,935.74	20,102.71	.....
Other Funds	11,875.75	13,184.92	1,309.17	.....
Revenue of Prior Years (Surplus)	652,536.80	714,136.18	61,599.38	.....
	<u>\$1,234,327.58</u>	<u>\$1,171,755.09</u>		
Decrease in Liabilities			62,572.49	
			<u>\$183,078.32</u>	<u>\$183,078.32</u>

