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R E P O R T

of the

ACCOUNTING DEPARTMENT

City of Keene, N. H.

for 1956.

REPORT OF ACCOUNTING DEPARTMENT FOR 1956
Keene, New Hampshire

GOVERNMENT IS A TRUSTEE
IT SHOULD RENDER AN ACCOUNT OF ITS STEWARDSHIP
IT IS NOT ONLY RESPONSIBLE FOR HONEST EXPENDITURES
OF FUNDS, BUT FOR INTELLIGENT EXPENDITURES AND, FOR
A WISER EXPENDITURE THAN IF THE FUNDS WERE LEFT IN
PRIVATE HANDS.

Tax Rate 1956	\$36.80
Assessed Valuation	\$53,536,950.00
Population 1956	17,500

Philip M. Patch, Comptroller
Lucille J. Willson, Accountant
Carolyn L. Eno, Payroll Clerk

The Accounting Department prescribes and operates a set of general accounts embracing all financial transactions of the City.

All bills, invoices and payrolls against the City are checked to determine regularity and legality before they are paid.

Monthly reports on all receipts and expenditures of the City are prepared and a detailed annual financial report is prepared for public use.

No department may expend more than is provided in the annual budget unless the City Council by resolution transfers money from another source to provide the needed amount.

I hereby submit the annual report of the Accounting Department for the year 1956 with detailed accounts of monies spent and received by the City together with reports reflecting the financial condition of the City.

Respectfully submitted,

Philip M. Patch
City Comptroller
Keene, New Hampshire

CITY OF KEENE, N. H.

DECEMBER 31, 1956

STATEMENT OF CASH RECEIPTS FOR 1956

TAXES

Polls	13,486.57	
Property Taxes, Current	1,662,778.20	
Property Taxes, Previous	194,139.39	
Head Taxes	44,411.25	
Head Tax Penalties	953.50	
Timber Taxes	1,802.28	
Special Poll Taxes	6.50	
Tax Title Liens	40,651.98	
National Bank Stock	<u>4,836.77</u>	1,963,066.44

FROM THE STATE

Interest and Dividend	38,675.64	
Railroad Tax	3,385.44	
Savings Bank Tax	6,174.08	
Refund on Head Taxes	2,503.01	
Gas Tax Refund	1,228.17	
Sealer Weights & Meas.	<u>414.48</u>	52,380.82

DEPARTMENTAL INCOME

Sidewalks	1,377.77	
Sewer	5,773.74	
Highway	592.44	
Cemetery	9,642.90	
Fire	205.00	
Inventory - Highway	337.23	
Airport	4,250.30	
Parking Fines	2,960.71	
Health Dept.	96.00	
Plumbing Fees	13.50	
Misc. Income	4.38	
Library Book Fines	<u>1,797.00</u>	27,050.97

TRUST FUNDS

Income on Trust Funds	20,342.83	
Cemetery Perpetual Care	1,075.00	
Monadnock View Perpetual Care	2,950.00	
Firemen Relief Fund	<u>1,000.00</u>	25,367.83

LOANS AND NOTES

Tax Anticipation, 1956	691,486.22	
Sewer Bond	<u>400,000.00</u>	1,091,486.22

OTHER ITEMS

Assessors Machine Account	1,470.57	
Police Benevolent Fund	3,391.50	
F.I.C.A.	4,291.94	
Employees Retroactive F.I.C.A.	1,764.56	
Federal Withholding Taxes	43,470.86	
Police Retirement Fund	2,618.46	
Sealer Retirement Fund	191.76	
Firemen Retirement Fund	1,535.48	
General Retirement Fund	8,150.79	
Blue-Cross	<u>5,019.05</u>	71,904.97

PARKING METER RECEIPTS

Duncan Miller Parking Meter	6,552.00	
Regular Parking Meter	<u>25,058.75</u>	31,610.75

MISCELLANEOUS LOCAL REVENUE

Interest on Taxes	9,660.74	
Motor Vehicle Permits	88,205.74	
Dog Licenses	3,260.46	
Court Fines	3,259.86	
Sale of Property	6,612.50	
Licenses and Permits	1,582.25	
City Clerk Fees	3,931.82	
Collector's Adjustment	48.52	
Unexpended Surplus	<u>181.25</u>	116,743.14

REFUNDS TO DEPARTMENTS

General Government	35.80	
Municipal Building	296.28	
Tax Collector	44.75	
Police Department	2,333.03	
Fire Department	14.40	
Engineering Department	332.64	
Public Works	3,250.72	
Health Department	2.85	
Public Welfare	2,192.99	
Park Department	85.50	
Cemetery Department	590.00	
Street Improvements	38,058.36	
Information Booth	150.00	
Sumner Knight Memorial Chapel	60.00	
Public Works, Garage	<u>8,736.64</u>	56,183.96

TOTAL RECEIPTS, 1956

3,435,795.10

STATEMENT OF CASH DISBURSEMENTS FOR 1956

TAX ACCOUNTS

Poll Taxes	6.00	
Property Taxes	59.90	
Timber Tax	6.50	
Tax Title Liens	29,408.16	
Refunds	<u>588.57</u>	30,069.13

EMPLOYEES DEDUCTIONS

Police Benevolent Fund	1,694.85	
F.I.C.A.	18,186.46	
Federal Withholding Taxes	39,370.76	
Police Retirement Fund	2,674.60	
Sealer Retirement Fund	192.92	
Firemen Retirement Fund	1,540.24	
General Retirement Fund	7,708.69	
Blue Cross Insurance	<u>5,011.80</u>	76,380.32

TRUST FUNDS

Cemetery Perpetual Care	3,359.90	
Firemen Relief Fund	1,000.00	
Sumner Knight Memorial Chapel	611.89	
Public Library Trust Fund	1,640.32	
Monadnock View Perp. Care	2,379.64	
Monadnock View Perm. Imp.	1,179.20	
Charitable Trust Fund	<u>690.13</u>	10,861.08

MISCELLANEOUS

Sealer of Weights & Meas.	270.17	
Petty Cash	25.00	
Revaluation Fund	18,591.84	
Dog License Expense	472.30	
Refunds - Motor Vehicle	173.10	
State Refund Head Taxes	45,216.36	
Reserve for Taxes, Overlay	12,904.38	
Assessors Machine	1,531.40	
Unexpended Surplus	<u>103.75</u>	79,288.30

NOTES

Sewer Construction	371,744.74	
Investment Sewer Bond	398,150.95	
Tax Anticipation Note	691,486.22	
Airport Const. Note	<u>19,056.00</u>	1,480,437.91

UNION SCHOOL DISTRICT

994,505.64

COUNTY TAX, 1956

93,626.82

PARKING METERS

Purchase of Parking Lots		77,506.20
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INVENTORY HIGHWAY & SEWER

37,050.96

GARAGE EQUIPMENT ACCOUNT

65,230.29

APPROPRIATION ACCOUNTS

General	732,462.46	
Capital	<u>85,374.91</u>	817,837.37

TOTAL EXPENDITURES, 1956

3,762,794.02

STATEMENT OF INCOME AND EXPENDITURES BY THE MONTH

MONTH	RECEIPTS	EXPENDITURES	BALANCE END OF MONTH
December, 1955			682,476.48
January, 1956	67,770.76	97,105.31	653,141.93
February	55,525.85	211,021.22	497,646.56
March	* 470,272.47	167,313.33	800.605.70
April	45,512.11	365,344.90	480,772.91
May	161,351.13	265,605.32	376,518.72
June	190,713.49	273,098.95	294,133.26
July	** 359,362.17	285,561.36	367,934.07
August	168,551.87	227,145.33	309,340.61
September	286,259.02	304,201.77	291,397.86
October	213,018.39	303,977.83	200,426.42
November	1,181,845.85	240,398.25	1,141,874.02
December	235,849.89	# 1,022,533.75	355,190.16

* Including \$400,000 Temp. Loan-Taxes
 ** Including \$300,000 Temp. Loan-Taxes
 # Paid off \$700,000 Temp. Loan-Taxes

STATEMENT OF FUNDED OR FIXED DEBT FOR 1956

1955 Sewer Disposal Bond \$470,000.00 to be paid as follows:

14 years @ \$25,000.00

6 years @ \$20,000.00

APPROPRIATION STATEMENT

DECEMBER 31, 1956

GENERAL ACCOUNTS APPROP. PAYROLLS BILLS TRANS. IN TRANS. OUT CASH REC. BALANCE 12/31/56

City Manager	10,000.00	6,747.51	989.94	12,070.00	2,590.60		2,262.55
Contingency Fund			4,616.92				4,862.48
General Government Adm.	5,150.00	4,600.00	33.20				516.80
General Government	34,100.00		37,752.21			35.80	3,616.41 *
City Clerk	6,500.00	5,067.45	788.12				644.43
Elections	4,115.00	3,472.00	568.02		24.60	12.00	62.38
Municipal Court	7,175.00	6,600.00	1,875.58	1,100.00			200.58 *
Planning Board	150.00		12.25				137.75
Municipal Building	11,200.00	5,200.00	6,230.63	190.00	725.99	296.28	470.34 *
Accounting Dept.	11,969.00	10,278.12	1,828.35	200.00			62.53
Assessor's	17,445.00	12,991.16	3,868.18		18.45		567.21
Tax Collector	11,060.80	8,924.42	1,944.21			44.75	236.92
Street Lighting	47,175.12		43,784.87				3,390.25
Police Department	90,506.90	72,608.70	16,449.59	3,598.19	1,868.03	2,333.03	5,511.80
Fire Department	70,609.50	56,379.29	11,184.51		293.63	14.40	2,766.47
Engineering Dept.	8,700.00	8,329.07	303.73		756.46	332.64	356.62 *
Sealer Wgts. & Meas.	3,853.60	3,603.60	212.58				37.42
Public Works, Salaries	99,909.26	108,503.78	22.33				6,747.89
Public Works, Adm.	6,494.00		3,878.59	339.41	624.00	1,529.55	2,720.25
Public Works, Summer	47,500.00		20,922.19	703.79	20,166.05	25.05	9,580.91
Public Works, Winter	14,200.00		3,612.26	1,749.90	29,786.28	1,419.25	19,198.54 *
Public Works, Sewer	15,920.00		7,057.42		7,264.98	276.87	1,874.47
Sanitary Fill	9,000.00		140.25	2,037.00	10,980.00		83.25 *
Forestry	8,000.00		6,447.38		46.00		1,506.62
Airport	8,700.00		7,674.86		308.42		716.72
Health Department	8,185.00		1,202.70	3.75	118.19	2.85	530.71
Welfare Department	59,320.00	6,340.00	46,431.16			2,192.99	11,581.83
Public Library	25,510.00	3,500.00	7,185.95				138.55
Recreation Dept.	16,479.20	11,404.17	4,675.50		46.64		352.89
Park Department	5,017.00	3,986.11	955.39		20.98	85.50	140.02
Cemetery Dept.	27,675.00	25,049.22	2,299.87	300.00	225.31	590.00	990.60
Plumbing Inspector	700.00	500.00	144.20				55.80
Zoning Board	200.00	100.00	109.16	100.00			90.84
Patriotic Purposes	1,735.00		1,735.00				-0-
Civilian Defense	3,486.75		1,948.37		30.27		1,508.11
Unclassified	6,300.00		1,324.90		5,010.00	34.90	-0-
Interest and Debt	55,969.00		55,902.50				66.50
Miscellaneous	39,000.00		39,000.00				-0-
	799,010.13	382,370.10	345,112.87	22,392.04	80,904.88	9,225.86	22,240.18

* Overdrawn

APPROPRIATION STATEMENT

DECEMBER 31, 1956

CAPITAL ACCOUNTS	BALANCE 1/1/56	APPROP.	PAYROLLS	BILLS	TRANS. OUT	TRANS. IN	CASH REC.	BALANCE 12/31/56
City Clerk	50.50	100.00		99.90				50.60
City Hall	3,000.00	2,000.00						5,000.00
Accounting	66.10	1,025.00		1,070.81				20.29
Tax Collector		2,546.95						2,546.95
Police	3,345.08	2,551.41		2,793.63				3,102.86
Fire Department	12,753.56	5,600.00		1,100.00				17,253.56
Engineering Dept.	300.00	200.00		155.35				344.65
Sealer Wgts. & Meas.	330.25							330.25
Public Works, Equip.	3,687.94							3,687.94
Health Dept.	346.18							346.18
Public Library		700.00		700.00				-0-
Park Department	1.98	475.00		296.40				180.58
Cemetery Dept.	689.84	300.00						989.84
Parking Meter Reserve	2,319.86							719.86
Purchase of Land	2,000.00			1,600.00				2,000.00
Engineering, Sewer	250.00							250.00
Highway Purchase of Land		225.00		704.40		331.60	199.40	21.60
Fire Roof Capital	90.95							90.95
Arch St. Sidewalk	4.05							4.05
T.R.A. Approp. A	4.42							-0-
Street Improvements		1,415.00		1,419.42				10,355.97
Sidewalk Improvements	3,532.24	32,500.00		41,508.93	12,340.50	2,993.76	35,064.60	7,834.34
T.R.A. Approp. B		10,000.00		1,552.27	2,127.00			10,020.00
Sewer Improvements	2,702.06	10,020.00		3,159.80	9,845.13			2,329.81*
Drain Construction	3,445.21	13,000.00		1,572.57	12,429.32	400.00		5,212.90*
Airport Construction	140.35	10,100.00						140.35
Beaver Brook Improvements	3,432.30	3,100.00		68.36	32.00			6,431.94
Ladies Park Improvements	417.30						115.10	417.30
Information Booth	77.00							192.10
Garage Construction	238.90							238.90
Public Improvements	50.47							50.47
	43,276.54	95,358.36	18,123.11	57,733.48	36,773.95	3,695.36	35,379.10	65,078.82

* Overdrawn

BALANCE SHEET

DECEMBER 31, 1956

ASSETS

CASH
Cash in Bank 355,190.06
Savings Bank 56,746.14
Petty Cash 452.00
412,388.20

TAXES RECEIVABLE
Poll Taxes 2,984.88
Property Taxes 241,438.69
Property Taxes Del. 1,029.02
Head Taxes 10,668.99
Timber Taxes 254.15
256,375.72

TAX TITLE LIENS

14,630.37

ACCOUNTS RECEIVABLE

Sidewalks 1,105.87
Cemetery 2,055.00
Highway 68.40
Sewer 4,134.28
Airport 1,310.00
Fire 30.00
8,703.55

MISCELLANEOUS

State Gas Tax 730.94
Due fr. State of N. H. 9,005.57
Summer Knight Chapel 587.52
Overlay 33,189.90
Due fr. Water Utilities 91,959.15
Refunds 588.57
136,061.65

ESTIMATED INCOME

Taxes 5,225.32
State Taxes 2,896.31*
Estimated Revenue 18,209.39*
Dept. Income 4,082.67
11,797.71*

INVENTORIES

Highway & Sewer 24,598.95

* Red Ink

DUE STATE

Head Taxes 18,283.70
Special Poll Taxes 151.00
Head Tax Penalties 1,244.70
19,679.40

APPROPRIATION ACCOUNTS

General 22,240.18
Capital 65,078.82
87,319.00

TRUST FUNDS

Monadnock View Perp. 169.73
Monadnock View Perm. Imp. 1,300.80
Charitable 21.68*
Library 1,744.45
Park 2,045.73
Recreation 188.19
Cemetery 15,310.14
Trust Fund Income 25.74
20,763.10

MISCELLANEOUS

Sale of Property 5,600.00
Assessor's Machine 115.73
Sealer Wts & Meas. 221.68
F.I.C.A. 4,564.52*
Retroactive F.I.C.A. 1,764.56
Withholding Taxes 3,526.80
Police Retirement 201.77
Sealer Retirement 1.16*
Firemen Retirement 98.88
General Retirement 254.14
Blue Cross 37.85
Union School District 455,269.73
Collector's Cash Adj. 48.52
462,573.98

RESERVES

Revaluation Fund 3,769.00
Bond Fund 400.00
Cancelled Bonds & Checks 1,709.85
Cemetery Perp. Care 500.00
Parking Meter Income 43,608.76
Duncan Miller Parking Meter 6,552.00
Garage Equipment 32,365.03
Airport Const. 8,944.00
Sewer Const. 56,008.01
Investment Sewer Bond 1,849.05
155,705.70

NATIONAL BANK STOCK TAX

4,836.77

SURPLUS

Unappropriated 76,231.33
Arising fr. Inventories 13,851.45
90,082.78

840,960.73

155,705.70
4,836.77
160,542.47

90,082.78
840,960.73

EXPENSE STATEMENTWATER UTILITIESDECEMBER 31, 1956

<u>INCOME</u>	<u>Dec.</u>	<u>Total to Date</u>
Revenue - Construction	1,128.39	15,829.26
- Water Sales (Rates)	13,712.81	122,207.66
Interest Earned	21.08	21.08
Total Income	<u>14,862.28</u>	<u>138,058.00</u>
 <u>EXPENSE</u>		
Salaries - Adm. & Office	1,204.40	14,871.50
Labor & Maint.	4.00 *	10.26
Water Shed - Payroll		102.41
- Expense	121.95 *	966.91
Mains - Payroll	359.71	3,282.35
- Expense	618.13	3,115.21
Filter - Payroll	1,327.38	6,914.96
- Expense	774.56	7,527.45
Hydrants - Payroll	516.08	3,879.75
- Expense	912.49	3,333.89
Meters - Payroll	546.88	4,853.34
- Expense	1,450.15	6,885.83
Services - Payroll	663.13	11,244.28
- Expense	1,659.96	14,775.27
Office Overhead & Expense	1,180.07	2,672.25
Interest on Bond	x	3,672.00
Depr. Exp. - Water Supply Struct	277.26	3,326.13
- Pumping Station "	36.61	440.42
- Purification System Str.	23.71	283.64
- Store Dept. Structure	7.50	89.56
Pumping Station Equip.	343.24	4,119.10
- Purification Equip.	260.67	3,128.15
- Distribution Mains Equip.	924.46	11,092.53
- Service Equip.	68.25	1,214.34
- Hydrant Equip.	81.77	980.80
- Meter Equip.	298.73	3,584.87
- Other Equip.	50.82	609.95
Total Expense	<u>13,460.01</u>	<u>117,007.15</u>
P. & L.	\$1,402.27	\$21,050.85

* Red Ink

