

**BOX**  
**001**  
**FOLDER**  
**001**

**Accounts, Commissioner of**

**1913, Sept.**



R E P O R T

-on-

AN EXAMINATION OF THE  
PRESIDENT OF THE PRESIDENT  
OF THE BOARD OF ALDERMEN  
AND CITY CLERK.

(Re complaint of Mrs.  
Leonora Obendorfer)

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

Dated September 11, 1913.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 11, 1913.

SUBJECT: Board of Aldermen and  
City Clerk.  
(Re complaint of Mrs.  
Leonora Obendorfer)

HON. ARDOLPH L. KLINE,

M a y o r.

S i r :

Some time ago Leonora Obendorfer called at this office and complained that she had been defrauded at an auction sale held at 472 Fulton Street, Borough of Brooklyn. She stated that misrepresentations were made to her concerning the standard and quality of certain articles of jewelry which she purchased at the auction.

In view of the fact that this office had conducted an investigation of all auction sales and had done much to break up the illicit practices connected with said sales throughout the city, Mrs. Obendorfer was invited to appear here under oath in order that she might testify at length concerning the misconduct of which she complained. Her testimony in substance is as follows:



LEONORA OBENDORFER: I live at 11 South Portland Avenue, Brooklyn. Some time in last April I attended the auction held by Mr. Henry W. Healy, at 472 Fulton Street. At the auction Healy represented that he had bought out the stock of the late J. B. Bridger, who had his jewelry establishment at the above address and that said stock was to be sold at the auction. I am not complaining or questioning the quality of the articles purchased by me, but I do complain that the goods were misrepresented as being Bridger goods, whereas they were not Bridger goods. I purchased a diamond Brooch for \$495., a ring for \$3.50, and a neck piece for \$237.50. This neck piece was positively represented as Bridger stock, that Bridger had it marked for sale at \$1000. Since the sale Mr. Healy admitted that the brooch was from the stock of Chester Billings, a jeweler, and not Bridger stock:

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"A He said, as far as the brooch was concerned -- Of course I never talked the ring at all, Mr. Mahoney, I never spoke of the ring. He said 'As far as the brooch is concerned, Mrs. Obendorfer, I will admit that was Chester Billings', but that thing is worth over \$800 anywhere you want to take it'. He said 'You keep that. You want it anyway' -- I really did want it, -- and then he said 'I will give you \$200 for the necklace' -- I paid \$237.50. 'I will give you \$200 for the necklace'.

Q How about the brooch? Did he make any offer to take that back?

A No.

Q Has he refused to take that back?

A No, he has not refused, you know. 'You told me you would take this back for face value, any of these things'. 'Well, I had to pay my auctioneer'.

Q Has he offered to take back the brooch at all, Yes or no, under any condition?

A No, he didn't. He didn't make me a cash offer on it."



Later I asked Mr. Healy to take back the three articles and to refund the money I paid for the same. I didn't press him strongly to take back the brooch or the ring. He offered to give me \$200 for the necklace. For this necklace I paid \$237.50.

CHARLES H. WILLIAMS: For seven years I was manager for Mr. Bridger at 472 Fulton Street. The business was sold out about the first of March, 1913, and was purchased by Mr. Healy of 502 Fulton Street, Borough of Brooklyn. Healy conducted an auction sale of the Bridger stock at said premises, 472 Fulton Street, during the month of April. Mrs. Obendorfer has spoken to me concerning three articles she purchased at the auction, viz: the lavalliere, the brooch and the ring. I know that none of such articles ever constituted part of Bridger's stock. I don't care to place any value on these articles.

In connection with calling your attention to the complaint made by Mrs. Obendorfer, we wish to state that under date of about April 10, 1913, a prior complaint was made to this office to the effect that the articles advertised to be sold by Mr. Healy as Bridger stock at 472 Fulton Street, were not all Bridger stock. Healy, his auctioneer and others were examined at this office under oath for the purpose of determining whether or not the complaint was well-founded.

Under date of May 7, 1913, a report was made to the Mayor upon all the facts obtained as a result of the investigation. As a result of our investigation the Healy sale was discontinued. Healy was compelled to admit that some of the articles sold by him were not Bridger stock, but he denied that he represented any



articles as Bridger stock which were not Bridger stock. We further discovered that at the sale an unlicensed auctioneer was taking part therein. We endeavored to obtain the arrest of this auctioneer but as he fled the jurisdiction, we were not successful.

We are convinced that the Healy sale was irregular in many respects. This office, however, simply has jurisdiction of ascertaining the irregularities and appealing to the proper authorities to have the same stopped. As the Healy sale was stopped on the first of May, 1913, a long time before Mrs. Obendorfer made her complaint, it is practically impossible for us to render her any assistance at the present time. If Healy made the misrepresentations to her as she claims he did, then it would seem that her proper remedy at the present time would be a civil action for the return of the money paid by her. This complaint, however, well illustrates the fact that for years past in the city of New York auctions have been most irregularly and fraudulently conducted.

The first step to break up these illegal auctions was taken by this office in the beginning of this year, and as a result of our activities numerous convictions were obtained. We are still keeping a close watch on auction sales and are ready to take steps against any particular sales against which any evidence of irregularity can be obtained. The most effective means, however, of preventing fraudulent auction sales seems to lie with the city clerk. He has the sole power of issuing licenses to auctioneers. He has been furnished with a list of all auctioneers against whom any charges whatsoever have been made either in this office or in the office of the President of the Board of Aldermen. As a result of such evidence, many

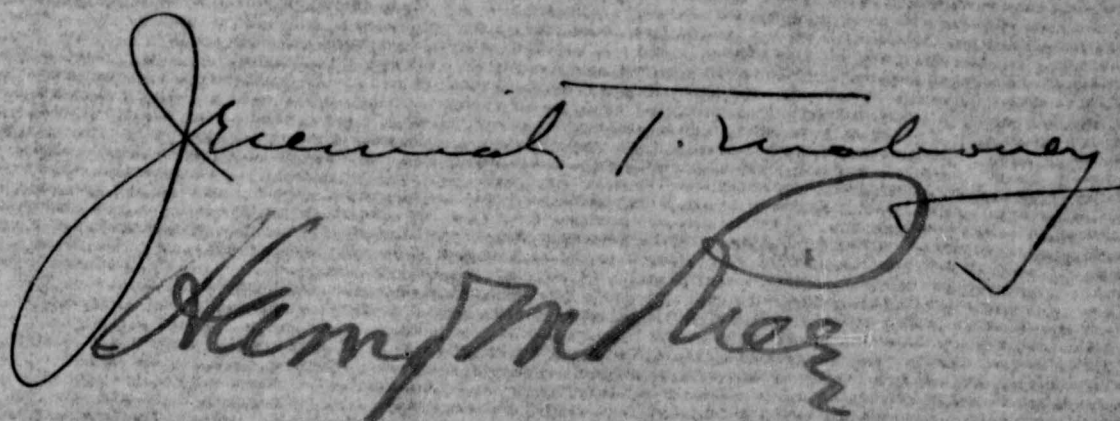


certificates were not renewed when the old certificates expired this year. The auctioneers realize that they are now being watched and that the penalty of wrong-doing means the forfeiture of license. We regret we did not have the testimony of Mrs. Obendorfer at the time the original investigation of Healy was conducted.

It is therefore recommended that Mrs. Obendorfer be informed that at the present time this office is unable to assist her, particularly in view of the fact that Healy is no longer conducting an auction business.

It is further recommended that she be advised that the only remedy she has now is in the nature of a civil action to compel the return of the money paid by her.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Jeremiah T. Mahoney". The signature is written in a cursive style with a large, looping initial "J".

Commissioners of Accounts.

JTM/MCB



R E P O R T  
ON  
AN  
E X A M I N A T I O N  
OF THE  
MAGISTRATE'S COURT,  
SECOND DISTRICT,  
BOROUGH OF QUEENS.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

SEPTEMBER 15, 1913.



IW



CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 15, 1913.

SUBJECT: Magistrate's Court,  
Second District,  
Borough of Queens.

HON. ARDOLPH L. KLINE,

M a y o r .

S i r :-

We submit herewith the results of an examination  
of the financial transactions of the magistrate's court,  
second district, borough of Queens, as shown by the records  
of Benjamin H. Hewlett, clerk of the court, for the period  
from January 1, 1911, to August 25, 1913, inclusive, as  
follows:



SUMMARY

Collections during the period,		\$4,062.00
Remittances to city chamberlain during period,	\$3,894.00	
Over remittance to city chamberlain, shown in our last report,	<u>2.00</u>	<u>3,896.00</u>
Balance on hand, August 25, 1913,		\$166.00

Cash Balances:

The certificate of the Bank of Long Island shows at August 27, 1913, balance to the credit of B. H. Hewlett, clerk,

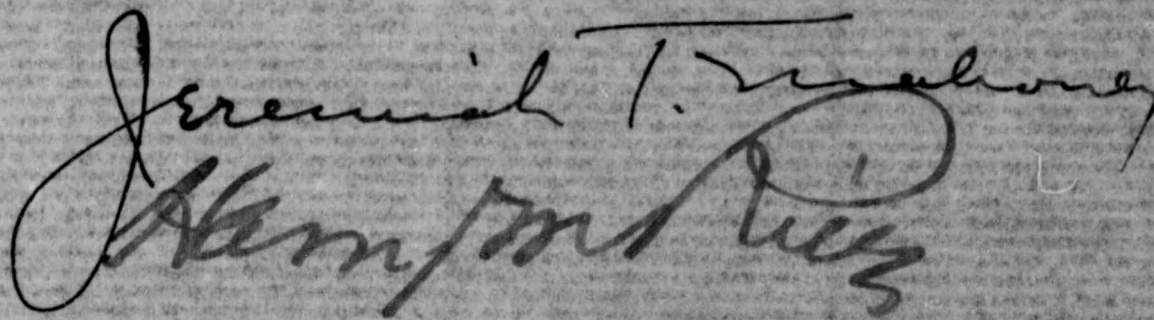
\$158.00

Cash on hand,

8.00\$166.00

=====

Respectfully submitted,



Commissioners of Accounts.



R E P O R T

O n

MUNICIPAL COURT,

THIRD DISTRICT,

BOROUGH OF QUEENS.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

September 11, 1913..





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 15, 1913.

Subject: Municipal Court,  
Third District,  
Borough of Queens.

HON. ARDOLPH L. KLINE,

Mayor.

Sir:

We submit herewith the results of an examination of the financial transactions of the municipal court, third district, borough of Queens, as shown by the records of John H. Nuhn, clerk of the court, for the period from September 7, 1912, to August 12, 1913, inclusive, as follows:



S U M M A R YCity Fees:

Balance on hand, September 7, 1912,	21.00
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Receipts

Calendar	474.00	
Appeal	52.00	
Summons	610.00	
Miscellaneous	<u>2.85</u>	<u>1138.85</u>
		1159.85

Disbursements

Remitted to city chamberlain	<u>1120.85</u>
Balance on hand, August 12, 1913,	39.00

## Distribution of balance on hand, as follows:

Calendar	23.00	
Appeal	2.00	
Summons	<u>14.00</u>	<u>39.00</u>
		=====



Trust Funds:

Balance on hand, September 7, 1912, 389.99

Receipts

Tenders, Costs on Appeal, etc.,	3015.18	
Jury fees,	<u>274.50</u>	<u>3289.68</u>
		3679.67

Disbursements

Tenders, etc., to litigants,	2113.29	
Jury fees:		
To litigants	4.50	
" marshals - serving panels	<u>265.50</u>	<u>270.00</u>
		<u>2383.29</u>
Balance on hand, August 12, 1913,		1296.38

Distribution of balance on hand,  
as follows:

Tenders, Costs on Appeal, etc.,	1264.88	
Jury fees,	<u>31.50</u>	<u>\$1296.38</u>
		=====



Cash Balances:

Summary of above balances of accounts::

City Fees account	39.00	
Trust Funds account	<u>1296.38</u>	1335.38

The certificate of The Ridgewood National Bank shows at August 13, 1913, balances to the credit of the third district municipal court, borough of Queens, as follows::

City Fees account	30.00	
Trust Funds account	1322.68	
<u>Less: Outstanding checks</u>	<u>66.65</u>	<u>1256.03</u>
		1286.03
Cash on hand,		<u>49.35</u>
		<u>\$1335.38</u>
		=====

Respectfully submitted,

*Jeremiah T. Treasoney*  
*Henry M. Rice*  
Commissioners of Accounts.



R E P O R T  
O N  
A N  
E X A M I N A T I O N  
O F T H E  
M U N I C I P A L C O U R T ,  
F O U R T H D I S T R I C T ,  
B O R O U G H O F Q U E E N S .

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

SEPTEMBER 15, 1913.



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CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 15, 1913.

SUBJECT: Municipal Court,  
Fourth District,  
Borough of Queens:

HON. ARDOLPH L. KLINE,

M a y o r .

S i r :-

We submit herewith the results of an examination  
of the financial transactions of the municipal court, fourth  
district, borough of Queens, as shown by the records of  
George W. Damon, clerk of the court, for the period from  
November 14, 1912, to August 27, 1913, inclusive, as  
follows:



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SUMMARY

City Fees:

Balance on hand, November 14, 1912, \$80.00

Receipts

Calendar,	\$812.00	
Appeal,	42.00	
Attachment,	4.00	
Summons,	<u>1,067.00</u>	<u>1,925.00</u>
		\$2,005.00

Disbursements

Remitted to city chamberlain,	<u>1,845.00</u>
Balance on hand, August 27, 1913,	\$160.00

Distribution of balance on hand, as follows:

Calendar,	\$70.00	
Summons,	<u>90.00</u>	<u>\$160.00</u>
		=====



Trust Funds:

Balance on hand, November 14, 1912, \$795.75

Receipts

Tenders, Costs on Appeal, etc.,	\$1,291.59	
Jury fees,	225.00	1,516.59
		<u>\$2,312.34</u>

Disbursements

Tenders, etc., to litigants,	\$981.32	
Jury fees:		
To litigants,	\$31.50	
" marshal, serving panels,	166.50	198.00
		<u>1,179.32</u>
Balance on hand, August 27, 1913,		\$1,133.02

## Distribution of balance on hand, as follows:

Tenders, Costs on Appeal, etc.,	\$1,043.02	
Jury fees,	90.00	\$1,133.02
		<u>=====</u>



Cash Balances:

Summary of above balances of account:

City Fees account,	\$160.00
Trust Funds account,	<u>1,133.02</u> \$1,293.02

The certificate of the Bank of Long Island shows at August 28, 1913, balance to the credit of Geo. W. Damon, clerk,

\$1,293.02  
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Respectfully submitted,

*Jeremiah T. Matoney*  
*Hampshire*  
Commissioners of Accounts.



R E P O R T

O n

SHERIFF'S OFFICE,

KINGS COUNTY.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

September 15, 1913..





JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

September 15, 1913.

Subject: Sheriff's Office, Kings County.

HON. ARDOLPH L. KLINE,  
M a y o r.

S i r:

Recently this commission commenced an examination of the accounts and methods of the office of the sheriff of Kings County. Upon its completion a report will be made to your Honor. It is our purpose at this time to submit an interim report dealing with a revision of the methods of the office and the establishment of a system of accounting control to conserve its revenues for the city. Our initial study showed that the installation of this system was a matter of immediate necessity.

Under the provisions of the laws of 1901, chapter 705, the city pays the sheriff a salary of \$15,000 per annum, appropriates the sums necessary for the maintenance of the office, salaries of employees and all other expenses in connection therewith, and retains all fees and emoluments collected therein. The revenues are transmitted by the



sheriff to the city chamberlain semi-monthly. Detailed reports of collections are forwarded to the Finance Department.

The cash records dealing with the receipt and handling of these moneys were found wholly insufficient. It was impossible to determine from the so-called cash book maintained in the office an accurate statement of the cash balances or the proportion of the moneys on hand belonging to the city or held for plaintiffs' attorneys. Forty-three envelopes were found containing \$54.31, explained as fees of the county clerk for filing certificates.

Under the methods in operation all papers upon entrance are presented to the chief clerk, numbered, dated, and entered upon the receiving clerk's return and record, which set forth the details, such as the names of defendant and plaintiff, amount of fees and mileage, memorandum of poundage and other information.

Registers are maintained in which are entered executions, summonses and complaints, orders of arrest, attachments, replevins, etc., some in the order of their receipt and others in alphabetical arrangement.

All processes are distributed daily to the deputies for necessary action, who make return to the chief clerk for all collections by their personal checks, one check being given for the amount due the plaintiff's attorney and a separate check for poundage in each case. Deposits in bank are made at various intervals. Formerly the chief clerk depended for his record



entirely upon his receiving clerk's returns and the levy sheets, which represent the collections transmitted to him by the deputies.

No cash book was maintained, and at present no daily balance of the cash is set forth.

To correct these conditions we have devised a system of control for the accounting work of the office and suggested changes in the methods of its operation. Modifications of present records or books have been made where possible and new forms prepared for installation where needed. These forms are at present in the hands of the printer, and arrangements have been made with the sheriff of Kings County to proceed with the installation of the system immediately upon their completion.

A series of the forms for the proposed new system, with detailed instructions and explanations, will be forwarded with a copy of this report, by this office, to the sheriff of Kings County.

Respectrully submitted,

*Jeremiah T. Maloney*  
*Samuel M. M. M. M.*  
Commissioners of Accounts.



R E P O R T

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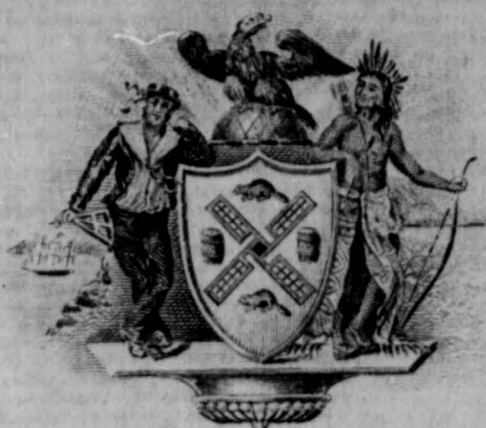
THE MATTER OF AN EXAMINA-  
TION INTO EXECUTIVE MATERS.

(Re R. H. Conty & Company)

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

Dated September 17, 1913.





JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

September 17, 1913.

SUBJECT: Executive Matters.  
(Re R. H. Conty &  
Company).

HON. ARDOLPH L. KLINE,

M a y o r.

S i r :

Under date of June 5, 1913, the following communication was transmitted to this office by the Secretary to the Mayor:

"June 5, 1913.

"Dear Sirs:

The Mayor directs me to transmit to you the enclosed letter of R. H. Conty & Company, of 1716 Michigan Avenue, Chicago, Illinois, complaining of Marshal Charles J. White, 156 Lafayette Street, this city. He claims that this Marshal collected money under a chattel mortgage for R. H. Conty & Company and has failed to turn the money over to them. Our records show that there is no such marshal as Charles J. White. Perhaps this man is one of the bogus marshals who masquerade as real city marshals, or it may be he is an attache of some marshal's office. The Mayor asks if you will have the matter carefully investigated. Mr. Freer of your office is very familiar with all of the marshals and has investigated a number of complaints for us.

Very truly yours,  
(Signed) Robert Adamson,  
Secretary.

Jeremiah T. Mahoney, Esq.,  
Harry M. Rice, Esq.,  
Commissioners of Accounts,  
New York City."



The enclosed letter of R. H. Conty & Company,  
to which reference is above made, is as follows:

"5/7, 1913.

Mayor George Gaynor,  
City Hall,  
New York City, N. Y.

Dear Sir:

The undersigned wishes to put before  
your Honor a complaint against Marshal Charles J. White,  
of 156 Lafayette St., New York, N. Y.

The facts in the case are as follows:  
On or about February 10, 1913, wishing to foreclose  
a Chattle Mortgage, held by R. H. Conty & Co., a  
New York Corporation, whose President I am, I applied  
to Marshal J. White for his services, who agreed to fore-  
close the Mortgage and sell the property on a basis  
of 10% of the amount brought in by the sale of the goods.  
An advance fee of \$15. was asked by Mr. White and paid  
him.

When the time came for the foreclosure, the  
party upon whom it was to take place, Mr. Samuel Machson,  
offered to pay the amount of arrears and all fees for  
the Marshal's services for adjusting the matter, if I  
would extend him time. In view of the fact that my  
firm had nothing to lose in extending a few days' time  
I accepted the offer.

Although the Marshal has received from  
Mr. Machson all the money in accordance to aforesaid  
agreement, including his fee and the \$15. to re-  
emburse me, he has failed to return the latter amount.  
He is evidently taking advantage of my absence from  
New York, as he insist upon ignoring my letters re-  
questing the return of the money. As I consider this  
one of the lowest kinds of misconduct, certainly un-  
fit of a city Marshal, I feel justified in bringing  
this matter before your Honor's attention.

I have the honor to be Sir,

Your obedient servant,

(Signed) R. H. Conty,

1716 Michigan Ave.,

Chicago, ILL.



Upon receipt of the above communications, the Mr. White referred to therein, was notified to appear at this office for the purpose of testifying under oath. He appeared and his testimony in substance is as follows:

CHARLES I. WHITE: I reside at 13 Bank Street.

I am a duly licensed auctioneer. I have been an auctioneer for the past 36 years. I have had business dealings with R. H. Conty & Company. Some time ago I received a mortgage to foreclose. The attorney for Conty & Company stated to me that the mortgage was for \$1800., and he agreed that I was to receive not less than \$60. for my fees and 10% of the amount realized if the foreclosure resulted in a sale. The attorney for Conty & Company stated that he was willing to take \$500 or \$600 for the entire amount owed. It was finally agreed, however, between the mortgagor and mortgagee that the entire amount of the mortgage would be paid in instalments of \$150. a month. I was sent two checks, one for \$15., representing 10% of \$150., and also a check for \$150. I turned the latter check over to the attorney for Conty & Company, to forward the same to the said concern. Conty & Company made a demand upon me for this \$15., which I received with said check for \$150. A Samuel Machson was the mortgagor in the matter. I was positively to get a sum not less than \$60. for my services in any case, and 10% of the proceeds if the mortgage went to a sale. In addition to the said \$15., which was in the form of a check, I also received \$20. when the case was originally given to me by the attorney for Conty & Company. When the settlement was made I also received \$15. in cash. So thus far I have received one payment of \$20. in cash, one payment of \$15. in cash and a third payment of \$15. in a check. Out of the \$15.



check I was compelled to pay \$9. for a keeper and watchman. I am not a city marshal. Any citizen can foreclose a mortgage. Any auctioneer is licensed to make a sale resulting from foreclosure. The attorney for Conty & Company, Jacob Goldberg, in the office of Paul M. Crandall, knows that I am not a city marshal. I claim that I have been under-paid by Conty & Company, since I was to get not less than \$60., and I have not yet been paid that much.

EDWARD J. HEALY: I am a city marshal. I do most of my business in and around the First District Court. I know Charles I. White. I frequently use him to assist me. I myself do not foreclose chattel mortgages. White is a licensed auctioneer.

NATHAN G. GOLDBERGER: I am an attorney-at-law with an office in the Woolworth Building. I have known Charles I. White for some time. He forecloses chattel mortgages for me. When I was retained by Conty & Company I called on Mr. White as auctioneer in connection with the matter. When White was retained by Mr. Conty I myself agreed that White was to receive 10% of what the property was sold for, or \$60., there being an agreement at the time that if the property was sold it would be sold for about that figure. White did not hold himself out to be a city marshal. I always understood he was an auctioneer. A sale did not take place because a settlement was made between Conty and Machson, whereby Conty agreed to give Machson an extension of time for some weeks to make the payments.



In order to complete the evidence in this case, Mr. R. W. Conty, of 1716 Michigan Avenue, Chicago, was requested under date of June 19, 1913, to appear at this office at his convenience. In the letter forwarded to Conty, it was further requested that certain information be forwarded to us. Under date of July 11, 1913, the following communication was addressed to said Conty:

"July 11, 1913.

"Mr. R. H. Conty,  
1716 Michigan Avenue,  
Chicago, Ill.

Dear Sir:

By direction of this commission, I am forwarding herewith a copy of a letter mailed you under date of June 19, 1913. As stated in the letter, the complaint made by you to his Honor, the Mayor, William J. Gaynor, was referred by him to this office for investigation. You can realize the necessity for definite and immediate action by this commission. It may be possible that the letter has miscarried.

We would therefore appreciate the courtesy if you would give the matter your immediate consideration and advise us.

Very truly yours,

(Signed) James McGinley,

Chief Accountant."

Not only has Conty failed to appear at this office, but he has also failed to acknowledge receipt of either of said communications. In view of the fact that White has positively sworn that any amounts received by him were pursuant to his agreement with Conty, it would seem that no further steps in the matter can be taken by this office in view of the failure of the said Conty to appear or to at least give an explanation in writing of the facts set forth in the letter of June 19th forwarded to him by this department.



In view therefore of the explanation as made by White, and of the apparent refusal of Conty to render any assistance in the matter, it is respectfully recommended that no further steps be taken until the said Conty sees fit to notify this office that he will appear and give evidence before the Commissioners of Accounts.

Respectfully submitted,

*Frederick P. Macaulay*  
*Atty Gen*  
Commissioners of Accounts.

JTM/MCB



R E P O R T

-on-

AN EXAMINATION OF THE  
ACCOUNTS AND METHODS OF THE  
MUNICIPAL COURT, FIRST DIS-  
TRICT, BOROUGH OF RICHMOND.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

Dated September 18, 1913.





JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

September 23, 1913.

SUBJECT: Municipal Court,  
First District,  
Borough of Richmond.

HON. ARDOLPH L. KLINE,  
Mayor.

Sir:

We submit herewith the results of an examination of the financial transactions of the municipal court, first district, borough of Richmond, as shown by the records of Thomas E. Cremins, clerk of the court, for the period from November 14, 1912, to September 6, 1913, inclusive, as follows:



S U M M A R YCity Fees:

Balance on hand, November 14, 1912,		\$33.00
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Receipts

Calendar	\$265.00	
Attachment	2.00	
Appeal	2.00	
Summons	314.00	
Miscellaneous	<u>3.00</u>	<u>586.00</u>
		619.00

Disbursements

Remitted to city chamberlain		<u>606.00</u>
Balance on hand September 6, 1913,		13.00

## Distribution of balance on hand, as follows:

Calendar	5.00	
Summons	<u>8.00</u>	<u>13.00</u>



Trust Funds:

Balance on hand, November 14, 1912,		\$328.94
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Receipts

Tenders, Costs on Appeal, etc.	\$87.61	
Jury fees	<u>63.00</u>	<u>150.61</u>
		479.55

Disbursements

Tenders, etc., to litigants	116.86	
Jury fees, serving panels	<u>63.00</u>	<u>179.86</u>
Balance on hand, September 6, 1913,		299.69

## Distribution of balance on hand, as follows:

Tenders, Costs on Appeal, etc.	281.69	
Jury fees	<u>18.00</u>	<u>299.69</u>
		=====



Cash Balances:

Summary of above balances of accounts:

City Fees account	\$13.00	
Trust Funds account	<u>299.69</u>	\$312.69

The certificate of The Corn Exchange  
Bank, Staten Island Branch, shows  
at the close of business September  
6, 1913, balance to the credit of  
Thomas E. Cremins, clerk,

310.69

Cash on hand

2.00

312.69

Respectfully submitted,

*Frederick T. Macdonald*  
*Hampton Rice*

Commissioners of Accounts.



R E P O R T  
ON AN  
E X A M I N A T I O N  
OF THE  
MUNICIPAL COURT,  
SECOND DISTRICT,  
BOROUGH OF QUEENS.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

SEPTEMBER 23, 1913.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 23, 1913.

SUBJECT: Municipal Court,  
Second District,  
Borough of Queens.

HON. ARDOLPH L. KLINE,  
M a y o r .

S i r :-

We submit herewith the results of an examination of the financial transactions of the municipal court, second district, borough of Queens, as shown by the records of J. Frank Ryan, clerk of the court, as follows:

City Fees: from January 1, 1911, to July 26, 1913,

Trust Funds: from September 21, 1911, to July 26, 1913.



S U M M A R YCity Fees:

Balance, January 1, 1911,	\$38.00
---------------------------	---------

Receipts

Calendar,	\$1,130.00	
Appeal,	52.00	
Attachment,	4.00	
Summons,	1,489.00	
Miscellaneous,	1.50	2,676.50
		<u>\$2,714.50</u>

Disbursements

Remitted to city chamberlain,	<u>2,614.50</u>
Balance, July 26, 1913,	\$100.00

## Distribution of balance on hand, as follows:

Calendar,	\$24.00	
Appeal,	2.00	
Attachment,	1.00	
Summons,	48.00	<u>75.00</u>

Deficit due from estate of former  
clerk, Luke J. Connorton,

\$25.00  
=====



IW

Trust Funds:

Balance, September 21, 1911, \$753.37

Receipts

Tenders, Costs on Appeal, etc.,	\$2,473.12	
Jury fees,	<u>279.00</u>	2,752.12
		\$3,505.49

Disbursements

Tenders, etc., to litigants,	\$2,824.30	
Jury fees:		
To litigants,	\$22.50	
" marshal, serving panel,	<u>261.00</u>	283.50 3,107.80
Balance, July 26, 1913,		\$397.69

Distribution of balance, as follows:

Tenders, Costs on Appeal, etc.,	\$352.69	
Jury fees,	<u>45.00</u>	\$397.69 =====



Cash Balances:

## Summary of above balances of Accounts:

City Fees account,	\$100.00	
Trust Funds account,	<u>397.69</u>	\$497.69

The certificate of The Flushing National Bank, shows, at July 28, 1913, balance to the credit of J. Frank Ryan, clerk, \$223.24

Cash on hand,	<u>129.80</u>	<u>353.04</u>
Deficit,		\$144.65

## Reconciliation of deficit, as follows:

Due from estate of former clerk  
Luke J. Connorton:

City Fees account,	\$25.00	
Trust Funds account,	<u>120.18</u>	\$145.18
<u>Less: overdeposit of J. Frank Ryan, clerk,</u>	<u>.53</u>	\$144.65
		=====

The deficit of \$145.18 was created by Luke J. Connorton, a former clerk of the court, during the period from January 8, 1906, to February 1, 1910. His death occurred shortly after. He was bonded by the Metropolitan Surety Company, which failed at about the time of Connorton's retirement from office. We are informed by the auditor of receipts, finance department, that the matter was investigated and that no assets were found other than the bond of the Surety Company which had no value.



IW

We recommend that the accounts of this court be adjusted by writing off that portion of the deficit due to the City Fees account, viz: \$25.00, and the payment by the City of New York of a sum to the Trust Funds account to cover its liability in the deficit amounting to \$120.18.

Respectfully submitted,

*Frederick W. Mahoney*  
*Samuel Rice*

Commissioners of Accounts.



R E P O R T

-on-

AN EXAMINATION OF THE AC-  
COUNTS AND METHODS OF THE  
MUNICIPAL COURT, SECOND  
DISTRICT, BOROUGH OF RICH-  
MOND.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

Dated September 18, 1913.





JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

September 23, 1913.

SUBJECT: Municipal Court,  
Second District,  
Borough of Richmond.

HON. ARDOLPH L. KLINE,  
M a y o r.

S i r :

We submit herewith the results of an examination of the financial transactions of the municipal court, second district, borough of Richmond, as shown by the records of William Wedemeyer, clerk of the court, for the period from November 19, 1912, to September 2, 1913, inclusive, as follows:



S U M M A R YCity Fees:

Balance on hand November 19, 1912,	\$45.00
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Receipts:

Calendar	\$223.00	
Appeal	6.00	
Attachment	1.00	
Summons	263.00	
Miscellaneous	2.00	495.00
		<hr/>
		\$540.00

Disbursements:

Remitted to city chamberlain	<hr/> 535.00
Balance on hand, September 2, 1913,	5.00

## Distribution of balance on hand, as follows:

Summons	5.00
	<hr/>



Trust Funds:

Balance on hand, November 19, 1912,		\$214.98
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Receipts:

Tenders, Costs on Appeal, etc.	\$294.96	
Jury fees	90.00	384.96
		<hr/> 599.94

Disbursements:

Tenders, etc. to litigants	312.01	
Jury fees, serving panel	90.00	402.01
		<hr/> 197.93
Balance on hand, September 2, 1913,		197.93

## Distribution of balance on hand, as follows:

Tenders, Costs on Appeal, etc.	188.93	
Jury fees	9.00	197.93
		<hr/> =====



MCB

Cash Balances:

Summary of above balances of accounts:

City fees account	\$5.00	
Trust Funds account	<u>197.93</u>	\$202.93

The certificate of The Richmond  
Borough National Bank shows,  
at the close of business  
September 2, 1913, balance  
to the credit of William  
Wedemeyer, clerk,

197.93

Cash on hand	<u>5.00</u>	<u>202.93</u>
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Respectfully submitted,

*Frederick P. Maloney*  
*Henry M. Bee*

Commissioners of Accounts.



P R E L I M I N A R Y

R E P O R T

O N

ACCOUNTING METHODS RE-  
LATING TO INCUMBRANCES,

DEPARTMENT OF

STREET

CLEANING.

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COMMISSIONERS OF ACCOUNTS

280 BROADWAY

NEW YORK CITY

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SEPTEMBER 25, 1913.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 25, 1913.

SUBJECT: Department of Street Cleaning,  
Preliminary Report on Accounting  
Methods Relating to Incumbrances.

HON. ARDOLPH L. KLINE,  
M a y o r.

S i r :-

In the progress of an examination of the accounts and methods of the department of street cleaning, our attention has been directed to its control of the removal, storage and redemption of incumbrances.

Section 545 of the charter imposes upon the commissioner of street cleaning the duty of removing from public streets or places all movable property found therein, authorizes the lease of suitable yard or yards for the reception of such removed property, and provides for its sale at public auction from time to time. Provision is also made for the redemption by the owners thereof of any property so removed or seized.

During 1912, a total of 4676 seizures were recorded in the department, of which over 96 per cent were made in the borough of Manhattan. Our examination showed that the acti-



vities of the department in this respect, as related to the borough of Manhattan, were not under complete control.

The accounts of the clerk of incumbrances were not properly kept, and his records for the year of 1912 showed an apparent shortage of \$202.50. This matter was made the subject of a report to his Honor Mayor Gaynor, under date of June 24, 1913, which resulted in a change of the incumbent.

A careful study has been made of the office records, as well as the outside work of the departmental trucks which seize and remove the incumbrances, and the storage of the articles in the incumbrance yards, and we are convinced that the present method of keeping the records should be entirely discontinued.

To that end, we have devised a new system of accounting control, with forms for its operation, which has been approved by the deputy commissioner, and will be installed under our supervision as soon as possible. Copies of these forms and complete instructions will be forwarded with a copy of this report to the department of street cleaning.

Respectfully submitted,

*Jeremiah J. Maloney*  
*Hampton*

Commissioners of Accounts.



CITY OF NEW YORK  
OFFICE OF THE MAYOR

September 25, 1913. J

TO ALL HEADS OF DEPARTMENTS:

Six weeks ago the late Mayor Gaynor directed each of his department heads to keep his budget estimate for 1914 down at least to the appropriation for the current year, and that these estimates be submitted to him before they were sent to the budget committee of the Board of Estimate for consideration. The illness and death of the late Mayor prevented this plan being carried out. Nearly all of the departments have now submitted their estimates to me, and I notice that some of them show requests for increased appropriations. It is unnecessary for me to point out to you that only the most urgent reasons will justify increased appropriations of any kind for the coming year. The burden of taxation has reached such a point that it is absolutely required of the members of the Board of Estimate that that burden shall not be increased.

I therefore ask all commissioners whose budget for 1914 shows an increase over the actual budget for 1913 to submit to me at once a list of all such increases and a full explanation therefor. It is my intention to go over each budget for the departments under my control with the heads



of the departments before such estimates are brought before the budget committee of the Board of Estimate for consideration. I feel that the great necessity for economy during the coming year requires that the Mayor and his departments do this work before the budget committee begins its sessions. I understand that the budget committee of the Board of Estimate will meet to consider the budgets about October 8th or 10th, and it is my intention, if it is possible, to be able to present to that committee budget estimates from all the departments under me which, in the aggregate, will not exceed the budget for the current year. It is therefore necessary that you prepare the statement which I desire at the earliest possible moment, so that I can take up the consideration of the budget at my office at the beginning of next week. It may be that the mandatory increases will prevent an actual reduction, but it is my firm intention to keep down to the lowest point all other increases and expenditures.

*A. L. Flint*  
M a y o r .



R E P O R T

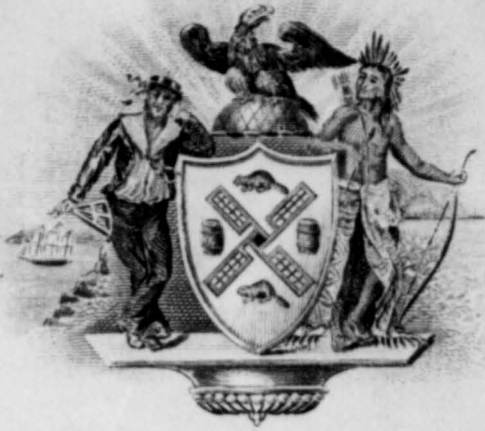
O n

BELLEVUE AND ALLIED HOS-  
PITALS, CARE, TREATMENT  
AND MAINTENANCE OF INDI-  
GENT ALIENS, FREE OF CHARGE.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

September 25, 1913..





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 26, 1913.

Hon. Ardolph L. Kline,  
M a y o r.

S i r :

We are enclosing herewith a report to your Honor on Bellevue  
Hospital.

We recommend therein that a copy of this report be submitted to  
the Board of Health by your Honor, if deemed advisable, and for that pur-  
pose an additional copy is enclosed.

Very truly yours,

MFH

(Encs.)

*James Mc Guire*  
Chief of Staff.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 25, 1913.

Subject: Bellevue and Allied Hospitals;  
Care, treatment and maintenance of indigent aliens, free of charge.

11334 / 671.00 / 68004 / 6%

HON. ARDOLPH L. KLINE,  
Mayor.

S i r:

During the year 1912, 57,422 persons were treated in the wards of Bellevue and its allied hospitals. An inspection of the records of these patients, in 11,334 cases treated during the months of October, November and December 1912, showed that 671 were less than three years in this country, and consequently were not citizens. Applying this per cent, which undoubtedly is conservative, to the patients treated in these institutions for the years 1910, 1911, 1912 - amounting to 164,661 - we find that approximately 9,879 aliens, not citizens of this country, were treated without charge. The average cost of treatment of each patient during these three years was \$21.10, and on this basis the total cost of the aliens treated during the three years therefore amounted to \$208,446.90. In this



calculation, consideration has been limited to aliens residing three years or less in the country. The inclusion of aliens of more than three years' residence, who have been treated free of charge in these institutions, would considerably augment this sum.

The imposition of this burden upon the municipal government it is contended is an injustice. Under the provisions of the Immigration Law a large part, if not the entire expense, should be borne by the federal government. Section 22 of that law provides:

"That the Commissioner-General of Immigration, in addition to such other duties as may by law be assigned to him, shall, under the direction of the Secretary of Commerce and Labor \*\*\* have authority to enter into contract for the support and relief of such aliens as may fall into distress or need public aid."

The obligation is recognized to only a slight extent by the national government, which makes payment at the rate of \$1.50 a day for the maintenance of such aliens as are held in the hospitals on the deportation warrant of the Secretary of Labor, formerly of Commerce and Labor. Such payments, however, are limited to those cases in which warrants for deportation are issued, and in these cases cover only the expense incurred by the city subsequent to the service of the warrant. The city is not reimbursed for expenses incurred for the care and treatment of these patients at the hospitals during the investigation, which often consumes several weeks before the issue of the warrant. If the investigation fails to develop facts sufficient to warrant deportation the city



receives nothing for care and treatment during the period of detention. Since the organization of the Department of Commerce and Labor in 1902, payments of this nature have been comparatively few, amounting only to \$1,149.

The deportation warrants are issued under the authority of section 20 of the Immigration Law, as follows:

"That any alien who shall enter the United States in violation of law, and such as become public charges from causes existing prior to landing, shall, upon the warrant of the Secretary of Commerce and Labor, be taken into custody and deported to the country whence he came at any time within three years after the date of his entry into the United States."

There are approximately one hundred patients daily detained in Bellevue, pending investigation as to deportation, the per diem per capita cost of which in 1912 amounted to \$1.81, the detention of these indigent aliens therefore costing the city nearly \$200 a day.

A contributory cause largely responsible for this condition, upon inquiry, we find exists in the lax methods of conducting the physical examinations of immigrants upon their arrival. Immigrants pass the doctor at the rate of about fourteen a minute, the examination consisting only of lifting the subject's eyelid and a cursory inspection for trachoma, the officials apparently depending largely upon the prior examination made by the steamship company for the purpose of avoiding the expense that would be incurred by the company in transporting aliens ordered deported on account of physical infirmities. It



would appear that the steamship companies, aware of these conditions and desirous of increasing their revenue, reject only such as are obviously ineligible. In this way a large number of future dependents are admitted to the port, a large proportion of which remain in the city and become public charges. This condition will continue and unquestionably the number of these dependents will increase unless some action is taken immediately to relieve the city of the expense and to correct the conditions.

It is therefore recommended, in view of the authority existing by law in the Commissioner-General of Immigration, that the Board of Trustees of Bellevue and Allied Hospitals initiate negotiations with the proper authorities at Washington with a view to relieving the City of New York of the unjust share of this federal burden which it bears at the present time, and that a history be prepared of each dependent alien in these institutions with a view to deportation if the circumstances warrant such action.

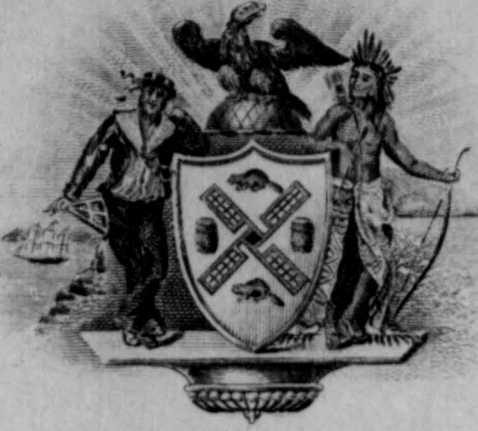
It is further recommended that a copy of this report be submitted to the Board of Health, by your Honor, for the purpose of calling attention to the necessity for a more stringent enforcement of the physical examination of immigrants to prevent undesirables being admitted.

Respectfully submitted,

*Jeremiah T. Mahoney*  
*Hampton*

Commissioners of Accounts.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 26, 1913.

Hon. Ardolph L. Kline,  
M a y o r.

S i r :

Replying to your communication of the 25th inst., concerning the budget estimate for the year 1914 for this commission, I beg to advise you that our proposed budget was submitted some time ago and is now being gone over by the comptroller's office.

Our request for 1914 was \$80.00 less than the budget for 1913, and with slight modifications, which the comptroller's office have suggested, will probably be still further reduced by about \$120.00.

Respectfully,

HMR-MFH

Commissioner of Accounts.



REPORT  
ON  
AN  
EXAMINATION  
OF THE  
MAGISTRATES' COURT,  
SIXTH DISTRICT,  
FIRST DIVISION.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

SEPTEMBER 29, 1913.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 29, 1913.

SUBJECT: Magistrates' Court,  
Sixth District,  
First Division.

HON. ARDOLPH L. KLINE,  
Mayor.

Sir :-

We submit herewith the results of an examination of the financial transactions of the magistrates' court, sixth district, borough of The Bronx, as shown by the records of Albert Creelman, clerk of the court, for the period from October 12, 1912, to July 29, 1913, inclusive, as follows:

STATEMENT OF TRANSACTIONS

Balance on hand, October 12, 1912,	\$640.00	
Collections, October 12, 1912, to July 29, 1913,	<u>16,322.00</u>	\$16,962.00
Remitted to city chamberlain during period,		<u>14,854.00</u>
Balance due city chamberlain, July 29, 1913,		\$2,108.00
The certificate of the Twenty-third Ward Bank, Boston Avenue Branch, shows, at the close of business July 29, 1913, balance to the credit of Albert Creelman, clerk, 2,166.00		
Cash on hand,	<u>42.00</u>	<u>2,208.00</u>
Surplus,		<u>\$100.00</u> =====



This surplus could not be explained by the clerk of the court. An exhaustive examination was therefore made to ascertain its source. We found that it was created January 31, 1913, as evidenced by a credit given by the bank in excess of the clerk's record of bank deposit. The identity of the surplus could be traced no further than the conflicting records of deposit. The methods used in accounting for cash bail passing through the court are, however, so very lax as to permit the presumption that the surplus originated in the failure to properly record cash bail received.

In view of the conditions noted, we desire to call the attention of the board of city magistrates, first division, to the following recommendations:

1. That the surplus of \$100.00 be remitted to the city chamberlain, pending the adjustment of any subsequent claim which may be made for it.
2. That the bank passbook be balanced monthly.
3. That the forms of receipt given for cash bail be consecutively numbered in duplicates, bound in book form, the duplicates to remain perpetually in the book as a court record.
4. That each and every cash bail transaction be duly entered in the cash bail book.
5. That there shall be no discrimination in the method of procedure between cash bail received for examination purposes, and for trial purposes.
6. That all cases be entered in the docket by serial numbers, agreeing with numbers on the original



papers, which shall be filed in numerical order.

7. That the form of certificate to the city chamberlain be prepared in consecutively numbered duplicates, bound in book form, the duplicates to remain perpetually in the book as a court record.

Respectfully submitted,

*Jeremiah T. Mahoney*  
*Samuel Rice*  
Commissioners of Accounts.



R E P O R T

-on-

AN EXAMINATION OF THE  
ACCOUNTS AND METHODS OF  
THE COURT OF SPECIAL  
SESSIONS, BOROUGH OF  
QUEENS.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

Dated September 29, 1913.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 29, 1913.

SUBJECT: Court of Special Sessions,  
Borough of Queens.

HON. ARDOLPH L. KLINE,

M a y o r.

S i r:

We submit herewith the results of an examination  
of the financial transactions of the court of special  
sessions, borough of Queens, as shown by the records of  
Henry S. Moran, clerk of the court, for the period from  
July 1, 1911, to September 17, 1913, inclusive, as  
follows:



STATEMENT OF TRANSACTIONS

Receipts during the period \$5,277.00

Disbursements

Remitted to city chamberlain \$4,832.00

Remitted to state excise commission 355.00 5,187.00

Balance on hand, September 17, 1913, 90.00

The certificate of the Queens County  
Trust Company shows, at the close  
of business September 17, 1913,  
balance to the credit of H. S.  
Moran, clerk,

91.00

Surplus

\$1.00

This surplus is retained in bank from the  
personal funds of the clerk, for the purpose of keeping  
the bank account open when total monthly remittances of  
court funds are made to the city chamberlain.

Respectfully submitted,

*Jeremiah T. Matoney*  
*Samuel H. [unclear]*

Commissioners of Accounts.



R E P O R T

- on -

AN EXAMINATION OF THE  
ACCOUNTS AND METHODS OF  
THE CHILDREN'S COURT,  
BOROUGH OF QUEENS.

COMMISSIONERS OF ACCOUNTS  
280 BROADWAY  
NEW YORK CITY

Dated September 29, 1913.





CITY OF NEW YORK  
OFFICE OF THE COMMISSIONERS OF ACCOUNTS  
280 BROADWAY

JEREMIAH T. MAHONEY  
HARRY M. RICE  
COMMISSIONERS

September 29, 1913.

SUBJECT: Children's Court,  
Borough of Queens.

HON. ARDOLPH L. KLINE,  
M a y o r.

S i r :

We submit herewith the results of an examination of the financial transactions of the children's court, borough of Queens, as shown by the records of Sidney Ollendorf, clerk of the court, for the period from July 1, 1911, to September 20, 1913, inclusive, as follows.

STATEMENT OF TRANSACTIONS

Receipts during the period	\$19.00
Remitted to city chamberlain	19.00
	=====

Respectfully submitted,

*Jeremiah T. Mahoney*  
*Harry M. Rice*  
Commissioners of Accounts.