

BOX

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FOLDER

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Accounts, Commissioner of

1913, Nov.

R E P O R T
on an
E X A M I N A T I O N
of the

Municipal Court,
Seventh District,
Borough of Manhattan.

COMMISSIONERS OF ACCOUNTS
280 BROADWAY
NEW YORK CITY

NOVEMBER 13, 1913.



CITY OF NEW YORK
OFFICE OF THE COMMISSIONERS OF ACCOUNTS

280 BROADWAY
MUNICIPAL BUILDING

JEREMIAH T. MAHONEY
HARRY M. RICE
COMMISSIONERS

November 13, 1913.

SUBJECT: Municipal Court,
Seventh District,
Borough of Manhattan.

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, seventh district, borough of Manhattan, as shown by the records of John P. Burns, clerk of the court, for the period from December 11, 1912, to October 9, 1913, inclusive, as follows:

S U M M A R Y

City Fees:

Balance on hand, December 11, 1912, \$470.00

Receipts

Calendar,	\$5,479.00	
Appeal,	202.00	
Attachment,	26.00	
Summons,	6,971.00	
Unexpended jury,	883.50	
Trust Fund account, interest on deposits,	18.25	13,579.75
		\$14,049.75

Disbursements

Remitted to city chamberlain,		13,602.25
Balance on hand, October 9, 1913,		\$447.50

Distribution of balance on hand, as follows:

Calendar,	\$195.00	
Appeal,	6.00	
Summons,	215.00	
Unexpended jury,	31.50	\$447.50

Trust Funds:

Balance on hand, December 11, 1912, \$2,716.14

Receipts

Tenders, Costs on Appeal, etc.,	\$12,296.38	
Jury fees,	1,386.00	
Interest on deposit,	<u>18.25</u>	13,700.63
		\$16,416.77

Disbursements

Tenders, etc., to litigants,	\$12,179.71	
Jury fees:		
To other courts,	\$9.00	
" jurors,	231.00	
" serving panels,	43.50	
" City Fees account - un-		
expended jury,	883.50	
" litigants,	<u>36.00</u>	1,203.00
City Fees account - interest on		
deposits,	<u>18.25</u>	13,400.96
Balance, October 9, 1913,		\$3,015.81

Distribution of balance, as follows:

Tenders, Costs on Appeal, etc.,	\$2,304.81	
Jury fees,	<u>711.00</u>	3,015.81
		=====

Cash Balances:

Summary of above balances of accounts:

City Fees account,	\$447.50	
Trust Funds account,	<u>3,015.81</u>	\$3,463.31

The certificate of the Corn Exchange Bank, Washington Heights Branch, shows, at the close of business October 9, 1913, balances to the credit of John P. Burns, clerk,, as follows:

City Fees account,	\$411.50	
Trust Fund account,	\$3,148.06	
<u>Less: outstanding</u>		
checks,	<u>195.29</u>	<u>2,952.77</u>
		\$3,364.27
Cash on hand,	<u>94.50</u>	<u>3,458.77</u>
Deficit,		\$4.54
		=====

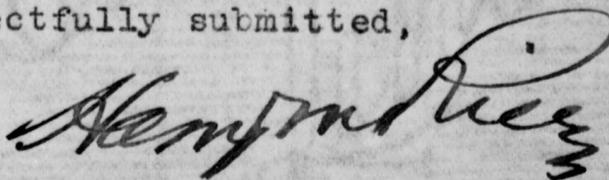
This deficit exists in the Trust Funds account, and was caused by errors, as follows:

Overpayment to City Fees account December 11, 1912, and subsequent remittance therefrom to City chamberlain,	\$3.00
Error in payment to jurors,	1.50
" " disbursement to litigants,	<u>.04</u>
	\$4.54

Adjustment will be made as follows:

Deduction from next remittance to city chamberlain,	\$3.00
Reimbursement by clerk of court,	<u>1.54</u>
	\$4.54
	=====

Respectfully submitted,



Commissioner of Accounts.

R E P O R T

-on-

AN EXAMINATION OF THE
ACCOUNTS AND METHODS OF
THE MAGISTRATES' COURT,
FIFTH DISTRICT, BOROUGH
OF BROOKLYN.

COMMISSIONERS OF ACCOUNTS
280 BROADWAY
NEW YORK CITY

Dated November 13, 1913.



CITY OF NEW YORK
OFFICE OF THE COMMISSIONERS OF ACCOUNTS

280 BROADWAY
MUNICIPAL BUILDING

JEREMIAH T. MAHONEY
HARRY M. RICE
COMMISSIONERS

November 13, 1913.

SUBJECT: Magistrates' Court,
Fifth District,
Borough of Brooklyn.

HON. ARDOLPH L. KLINE,
Mayor.

Sir:

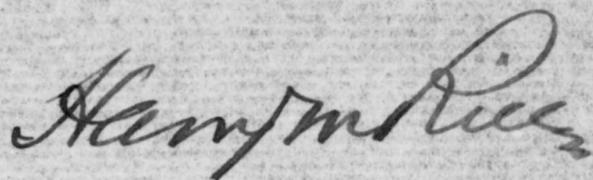
We submit herewith the results of an examination of the financial transactions of the magistrates' court, fifth district, borough of Brooklyn, as shown by the records of John McKeon, clerk of the court, for the period from October 1, 1912, to October 27, 1913, inclusive, as follows:

STATEMENT OF TRANSACTIONS:

Collections during the period		\$5,265.25
Remitted to city chamberlain		<u>4,769.25</u>
Balance due city chamberlain, October 27, 1913,		496.00
The statement of the North Side Bank shows, at October 27, 1913, balance to the credit of John McKeon, clerk,	\$372.00	
Cash on hand	<u>125.00</u>	<u>497.00</u>
Surplus		\$1.00

This surplus was caused by an over-remittance to the city chamberlain in November, 1912, without a corresponding verification of funds in hand, and will be adjusted in the next period of examination.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Henry M. Rice". The signature is written in dark ink and is positioned to the right of the typed name below.

Commissioner of Accounts.

REPORT
ON
A PRELIMINARY EXAMINATION
OF THE
POLICE DIVISION
OF THE
BOARD OF WATER SUPPLY,
CITY OF NEW YORK.

COMMISSIONERS OF ACCOUNTS
280 BROADWAY
NEW YORK CITY

NOVEMBER 17, 1913



JEREMIAH T. MAHONEY
HARRY M. RICE
COMMISSIONERS

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

November 17, 1913.

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

S i r :

In accordance with your directions, I have made a preliminary examination into the operation of the police division of the Board of Water Supply, with a view to advising you concerning the necessity for its continuance under the present plan and methods.

The organization of the Board of Water Supply police formerly consisted of a chief inspector, an inspector, and a number of sergeants and patrolmen. The positions of chief inspector and inspector were exempt, but were later placed in the competitive class by the civil service commission.

The chief inspector, Douglas I. McKay, became a deputy police commissioner on May 29, 1911, and from that time until August 1912, a period of approximately one year and three months, the force was managed and controlled by the inspector, Richard A. Burke.

In July or August, 1912, the chief inspector's position was abolished, and a new position created in the exempt class, the title of which was Superintendent, Board of Water Supply Police, at a salary of \$4,000.00. To this position was appointed George F. Shradly of 575 Lexington Ave., borough of Manhattan.

The headquarters of the force are at Valhalla, in charge of Inspector Burke. Superintendent Shradly has his office at Kensico. His duties, as far as our preliminary inspection could ascertain, consist in handling official correspondence, attendance to office routine, and a semi-monthly inspection of the station houses. On two occasions, in April and November of this year, Superintendent Shradly inspected uniforms and equipment. Disciplinary matters are attended to by the Board of Water Supply, and all punishments are meted out by it. In trivial cases

however, the board has permitted Inspector Burke and Superintendent Shradly, subject to its approval, to exercise disciplinary control to the extent of ordering a man for a small delinquency to remain in the station house instead of going out on patrol.

The force at present consists of one superintendent, one inspector, seventy-three sergeants, and from two hundred and three to two hundred and twelve patrolmen. There are supposed to be four sergeants located at each of the station houses. One sergeant, Thomas F. Dawkins, is assigned to Superintendent Shradly for clerical work, and Sergeant John Russo acts as chauffeur for Inspector Burke. Three other sergeants are detailed as plain clothes men east of the Hudson river. Others act in a similar capacity west of the river. The men are divided among the various station houses, the average being about twelve to a station.

The Board of Water Supply also employes twenty-four caretakers or cleaners for the sixteen station houses. Apparently a large number of the men make their own beds and do most of the sweeping, so that it would appear that some of these caretakers or cleaners could easily be dispensed with.

I have been informed by the confidential secretary to the board that the construction work north of the city is now ninety per cent completed. I have also been informed that a greater part of the laborers that were employed in the construction, and whose presence created the necessity for the police, have been dismissed.

As far as I can ascertain, the sergeants and patrolmen are a very competent body of men, and will compare favorably with any force of like number in the country. Their transfer to the city police department will undoubtedly make a desirable addition thereto.

In order that you may know the conditions surrounding the work adjacent to the various police stations, I submit the following tabulation which shows the station location, the estimated number of men at each station, and the condition of the work:

<u>STATION:</u>	<u>ESTIMATED NUMBER OF MEN:</u>	<u>CONDITION OF WORK.</u>
Yonkers,	15 to 18	Small job - soon to be discontinued account of weather conditions.
Pleasantville,	15	No work of any account.
Elmsford,	15	No work of any account.
Kensico,	15	Superintendent Shradys office is located here.
Valhalla,	25	There is work here for some years. This is the headquarters and the location of the supply department.
Yorktown Heights,	12	No work. Could be abolished.
Peekskill,	12 to 14	No work.
Garrisons,	14	One shaft working.
Cold Springs,	11	Little work.
Cornwall,	12 to 14	Work completed.
East Collingham,	Unknown,	Work completed.
New Palz,	Unknown,	Work completed.
Gardiner,	Unknown,	Work completed.
West Hurley,	Unknown,	Work completed.
New Hurley,	Closed.	Work completed.
Olive Bridge,	Unknown,	Work completed.
High Falls,	Unknown,	Work going on.

From this preliminary examination it would appear
the Superintendent's or the Inspector's office was
and that a large number of the force could be dis-
transferred to the Police Department of the City of
once.

order that this transfer might be brought about
as possible, and thus reduce the cost of maintaining
appear, on the surface, an unnecessarily large police
I would suggest that this office make a thorough examina-
condition of work which might necessitate the main-
police protection in all of the stations, and
you at the earliest possible date.

Respectfully submitted,

(SIGNED) HARRY M. RICE

Commissioner of Accounts.

R E P O R T

- on -

AN EXAMINATION OF MAIN-
TENANCE OF STORES LEDGERS,
BOROUGH OF QUEENS.

COMMISSIONERS OF ACCOUNTS
280 BROADWAY
NEW YORK CITY

Dated November 18, 1913.



CITY OF NEW YORK
OFFICE OF THE COMMISSIONERS OF ACCOUNTS

280 BROADWAY
MUNICIPAL BUILDING

~~XXXXXXXXXXXX~~
HARRY M. RICE
COMMISSIONERS

November 18, 1913.

SUBJECT: Borough of Queens,
Maintenance of Stores
Ledgers.

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

S i r :

During the progress of our examination, undertaken to re-organize along efficiency lines, the work and forces controlled by the office of the borough president, borough of Queens, it was found that the accounts contained in the stores ledgers had not been fully posted for the first quarter of the year 1913, with no postings for the succeeding period. We have completed the posting of the accounts to and including the quarter ended September 30, 1913, and the ledgers are in as accurate a condition for the period stated, as is possible in the absence of knowledge of the inventory of materials on hand. It is inadvisable to make adjusting entries at this time, but an inventory should be taken at the end of the current quarter, when proper adjustment entries to the various accounts can be made.

Apparent inaccuracies in the accounts are due to the following causes:

1. Inaccurate inventory at the beginning of the current year;

2. The failure of store-keepers to accurately report receipts and disbursements.

3. The lack of information contained in requisitions for the purchase of goods, which would indicate to the voucher clerk whether the goods are to be received into stores or for immediate consumption.

If the stores ledgers postings are kept up to date, errors of omission and commission will be detected and may be brought to the attention of the store-keepers promptly, thus causing a more careful preparation of their reports.

The borough president should issue an order requiring all requisitions for the purchase of goods to have cited thereon the necessary information, as mentioned in item No. 3.

FINDINGS :

1. The ledger clerk is located too far away from the head of his department.

2. Vouchers in payment of stores are prepared for payment and paid without the stores-ledger clerk checking them with the store-keepers reports, which prevents a final check upon store-keeper and vendor.

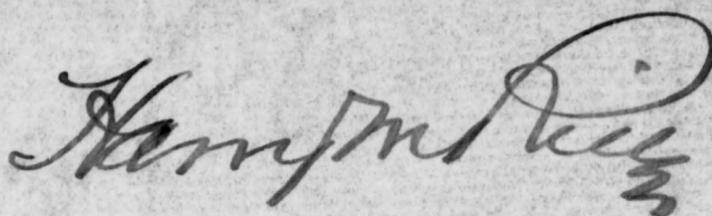
3. The store-keepers do not properly supply the information required in columns for "order number" and "code number" on their "weekly reports of articles received into stores". This causes a loss of time in checking vouchers with reports and ledger accounts.

Nor do they fully supply the information required in columns "for use in" and "code number" on the "weekly reports of articles dispensed from stores." This causes a loss of time in

determining expense classification and location of ledger accounts.

We are forwarding a copy of this report to the President of the Borough of Queens for his consideration.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Harry M. Rice". The signature is written in dark ink and is positioned above the typed name.

Commissioner of Accounts.

R E P O R T

O n

OFFICE OF THE REGISTER,

NEW YORK COUNTY,

FOR THE YEAR 1912..

COMMISSIONERS OF ACCOUNTS
280 BROADWAY
NEW YORK CITY

November 19, 1913..



CITY OF NEW YORK
OFFICE OF THE COMMISSIONERS OF ACCOUNTS

280 BROADWAY
MUNICIPAL BUILDING

XIX NOVEMBER XX
HARRY M. RICE
COMMISSIONER

November 19, 1913.

Subject: Office of the Register,
New York County,
for the year 1912.

HON. ARDOLPH L. KLINE,

M a y o r.

S i r:

I submit herewith a report of an audit of the revenues of the office of the Register, New York County, and the expenditures disbursed therefrom for the year 1912.

Fees received by the office for filing, recording, etc., and collections of mortgage taxes, less disbursements incidental thereto, are monthly transmitted to the City Chamberlain. The city retains the fees and one-half of the mortgage tax collections, the other half being forwarded quarterly by the City Chamberlain to the State Treasurer, as provided by the laws of 1905, chapter 729, section 307.

CLASSES OF REVENUES:

Fees:

Recording mortgages, conveyances and miscellaneous papers;

Recording and filing satisfactions of mortgages and issuing certificates therefor;

- Registering and filing notarial certificates;
- Registering bonds under optional tax law;
- Land title registration (Torrens Law);
- Filing chattel mortgages and issuing certificates for examination of same;
- Issuing certified copies of instruments recorded and on file;
- Making official searches;
- Receipts from subpoenas for production of official records;
- Issuing receipts for amounts paid for recording and filing fees;
- Filing maps;
- Excess postage received for papers to be returned by mail.

Mortgage Taxes:

Interest on Bank Deposits:

Revenue.

The net revenue of the office for the year 1912 was as follows:

Mortgage tax,	\$2,202,391.10	
Recording, filing and miscellaneous, ...	<u>166,672.04</u>	
Total,	\$2,369,063.14	(See Exhibit "A")

The income accruing to the city was as follows:

On account of mortgage taxes.....	\$1,025,783.45	
Recording fees,	<u>166,672.04</u>	
Total,	\$1,192,455.49	(See Exhibit "B")

Our examination showed that during the year 1912 the following instruments were recorded and filed:

Mortgages,	28,601
Conveyances,	23,391
Satisfactions of mortgages,	11,350
Notarial certificates,	4,249
Certificates for certified copies issued	1,940
Receipts,	1,576
Miscellaneous papers,	1,002

and other items, the totals of which were not readily obtainable. There were also shown 13,337 items of mortgage tax receipts exclusive of optional tax items for the year.

The receipts were found to be in agreement with the bank deposits and the returns to the Chamberlain's office. The bank balances as of December 31, 1912, in the various depositories were found in agreement with the records of the office. The amount of the revenues reflected on the books was sustained by the instruments on file or recorded. Disbursements for the period were sustained by the records of the Department of Finance, approved vouchers of the State Board of Tax Commissioners and vouchers on file in the office. Extensions and footings were found correct with the exception of three errors (noted on Exhibit "A") in deposits in 1912, involving a net difference of ten cents. These were rectified October 9, 1913.

Four items shown on mortgage tax sheets during the six months covered by our test could not be located in the li-
bers, or on instruments filed, after an exhaustive search. It

is assumed that after payment of mortgage tax they were carried away without being recorded. They are as follows:

<u>Date paid</u>	<u>Serial No.</u>	<u>Amount of tax paid</u>
Feb. 10, 1912,	G 8593	\$40.00
Mch. 29, 1912,	G10170	5.00
Nov. 29, 1912,	H 5503	6.00
Dec. 9, 1912,	H 5833	5.00

Certain discrepancies in serial numbers were found between the return of fees record and the libers. They are undoubtedly the result of lack of proper care in comparing the recorded instrument with the original. They are shown in Exhibit "D" appended to this report.

The distribution and verification of the balances of unapportioned mortgage tax receipts in banks December 31, 1912, were as follows:

BANK RECONCILIATION.

	Balance per bank's certifi- cates as of Dec. 31, 1912	Outstanding checks as of Dec. 31, 1912	Cash Book balance as of Dec. 31, 1912
Lincoln Trust Company,	\$24,576.03	\$231.16	\$24,344.87
U. S. Mortgage and Trust Company,	43,866.95	214.14	43,652.81
New York Trust Company,	330.74	200.74	130.00
	<u>\$68,773.72</u>	<u>\$646.04</u>	<u>\$68,127.68</u>

INCOME AND COST OF MAINTENANCE.

The register's office is the agency by means of which the state and city collect mortgage taxes. They cannot be considered fees or revenues produced by the office. The departmental expenses in connection with this work are deducted from the remittances of receipts.

In order, therefore, to show the existing conditions between the income of the office and its cost of maintenance, we have considered only those expenses which relate to the income as shown in the following tabulation:

Total expenditures, recording and filing functions (Exhibit "C")		
General administration, payrolls,	\$202,339.68	
" " supplies & Contingencies,	<u>5,842.41</u>	\$208,232.09
Total net revenues, (Exhibit "A")	\$166,672.04	
<u>Less:</u> Land title registrations,	<u>32.50</u>	<u>166,639.54</u>
Excess of related expenditures over income,		\$41,592.55
Other expenditures not related to income,		<u>109,385.45</u>
Total expenditures over income,		<u>\$150,978.00</u> =====

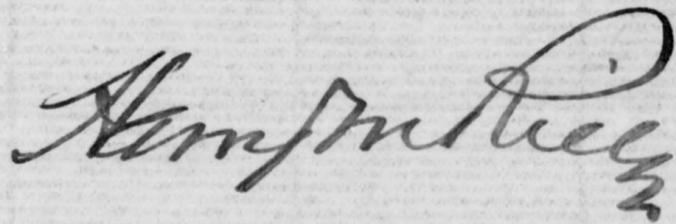
A similar review of the account of "Land Title Registration," (Exhibit "C") shows as follows:

Expenditures for salaries,	\$2,483.73
Receipts,	<u>32.50</u>
Excess of expenditures over receipts,	<u>\$2,451.23</u> =====

I attach herewith Exhibits "A", "B", "C" and "D", referred to in the report, showing the revenues collected, their disposition, the cost of maintenance of the Office of the Register of New York County for the year 1912, and a memorandum of the discrepancies in serial numbers of mortgage tax.

It is recommended that the custom of entering the total amount of charges in each liber entry, where two or more instruments are involved in one payment of charges, be discontinued, and that each liber entry shall include only the proportionate charge applicable to the instrument entered, thus facilitating the work of audit.

Respectfully submitted,



Commissioner of Accounts.

EXHIBIT "A"

Revenues

Mortgage Tax Bureau:

Receipts

Balance of unapportioned funds, January 1, 1912,	\$31,329.95	
Mortgage Taxes,	2,183,659.27	
Interest on bank deposits	<u>4,297.32</u>	2,219,286.54

Disbursements

Salaries	11,099.92	
Refunds	5,352.50	
Supplies and Contingencies	442.23	
Collection fees	<u>.79</u>	<u>16,895.44</u>
Net revenue, mortgage tax bureau,		2,202,391.10

Disposition of Revenue:

To city chamberlain	2,048,334.49
To officials of various counties other than New York County	85,928.43
Balance in banks	<u>68,128.08</u>
	<u>\$2,202,391.00</u> =====

Note: The difference of ten cents between net revenue and its disposition, as shown above, was caused by a combination of three errors in deposits during 1912, and was rectified October 9, 1913, by cash book entry and inclusion in deposit of that date.

Forward, \$2,202,391.10

Brought forward,

\$2,202,391.10

Recording, Filing and Miscellaneous
Bureau:Receipts

Fees,	167,083.19	
Interest on bank deposits,	127.44	
Excess postage,	347.00	
Land title registration	<u>32.50</u>	167,590.13

Disbursements

Expenses for certified copies,	868.60	
Expenses for extra searches,	<u>49.49</u>	<u>918.09</u>

Net revenue, recording
and miscellaneous fees,166,672.04

Total net revenue,

\$2,369,063.14
=====Disposition of Revenue:

To city chamberlain, account of fees,	166,165.10
" " " " " interest,	127.44
" " " " " excess postage,	347.00
" " " " " land ti- tle regis- tration fees,	<u>32.50</u>

\$166,672.04
=====

EXHIBIT "B"NET REVENUE TO CITY FROM THE REGISTER,
NEW YORK COUNTY.

From the preceding Table No. 1, covering mortgage tax receipts, it will be noted that there was turned over to the chamberlain during the year,

\$2,048,334.49

The interest accruals on these receipts while in the custody of the chamberlain amounted to,

\$4,381.91

Proportionate share of expenses of chamberlain, based on ratio of receipts,

1,149.50

Leaving net amount to be added to returns of register,

3,232.41

\$2,051,566.90

Apportioned as follows:

To the state treasury,

\$1,025,783.45

To the treasury of The City of New York,

1,025,783.45\$2,051,566.90
=====

Amount accruing to the city from mortgage taxes as shown above,

\$1,025,783.45

Recording fees (Exhibit "A")

166,672.04 \$1,192,455.49

Less: Expenditures from budget appropriations, (Exhibit "C")

317,650.04

Net income to the city for year,

\$874,805.45
=====

EXHIBIT "C".BUDGET APPROPRIATIONS AND EXPENDITURES, 1912.

	Code No.	Appro- priation	Transfer	Amount Expended	Unex- pended Balance
<u>Pay Rolls:</u>					
Administration, regular employees, 2194		\$164,620.00		\$158,424.83	\$6,195.17
Administration, temporary em- ployees, 2195	2195	45,000.00		43,964.85	1,035.15
Preservation of records and copying old maps, 2196	2196	18,760.00		15,930.79	2,829.21
Land title regis- tration, 2197	2197	2,800.00		2,483.73	316.27
Block re-indexing, 2198	2198	93,520.00		91,003.43	2,516.57
		<u>\$324,700.00</u>		<u>\$311,807.63</u>	<u>\$12,892.37</u>
<u>Supplies and Contingencies:</u>					
Supplies and materials, 2199	2199	\$4,085.00	\$113.50	\$3,947.24	\$24.26
Repairs to furni- ture and fittings, 2200	2200	370.00		228.93	141.07
Telephone Service, 2201	2201	846.00		127.33	718.67
Contingencies, 2202	2202	265.00	113.50	364.62	13.88
Purchase of furni- ture and fittings, 2203	2203	1,175.00		1,174.29	.71
		<u>\$6,741.00</u>		<u>\$5,842.41</u>	<u>\$898.59</u>
Grand totals,		<u>\$331,441.00</u>		<u>\$317,650.04</u>	<u>\$13,790.96</u>

EXHIBIT "D"DISCREPANCIES IN SERIAL NUMBERS OF MORTGAGE TAX
BETWEEN RETURN OF FEES RECORD AND LIBERS.

<u>Liber</u>	<u>Folio</u>	<u>Section</u>	<u>Incorrect Entry</u>	<u>Correct Serial Number</u>
141	479	1	22,435	22,135
220	32	2	21,926	21,996
168	277	6	22,003	22,062
169	203	6	22,009	22,069
161	137	7	21,682	21,662
11	282	13	21,832	21,833
11	311	13	22,217	22,218
12	146	13	21,462	21,463
180	32	5	20,539	20,530
180	37	5	20,504	20,501
141	461	1)		
220	9	2)		
179	261	3)	21,845	21,847
153	220	4)		
176	116	5)		

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

COMMISSIONERS OF ACCOUNTS
280 BROADWAY
NEW YORK CITY

NOVEMBER 28, 1913.

IW



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

JEREMIAH T. MAHONEY
HARRY M. RICE
COMMISSIONERS

November 28, 1913.

SUBJECT: Magistrates' Court,
Second District,
Borough of Brooklyn.

HON. ARDOLPH L. KLINE,

M a y o r.

S i r:-

I submit herewith the results of an examination of the financial transactions of the magistrates' court, second district, borough of Brooklyn, as shown by the records of John E. Dowdell, clerk of the court, for the period from September 24, 1912, to October 31, 1913, inclusive, as follows:

STATEMENT OF TRANSACTIONS

Balance on hand, September 24, 1912, \$15.00

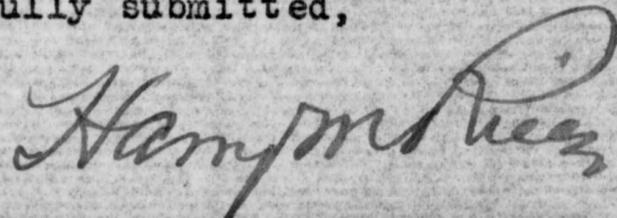
Receipts

Collections during the period 3,736.00
\$3,751.00

Disbursements

Remitted to city chamberlain, \$3,751.00
=====

Respectfully submitted,



Commissioner of Accounts.

R E P O R T
ON AN
E X A M I N A T I O N
OF THE
MAGISTRATES' COURT,
FIRST DISTRICT,
BOROUGH OF BROOKLYN.

COMMISSIONERS OF ACCOUNTS
280 BROADWAY
NEW YORK CITY

NOVEMBER 28, 1913.

IW



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

JEREMIAH T. MAHONEY
HARRY M. RICE
COMMISSIONERS

November 28, 1913.

SUBJECT: Magistrates' Court,
First District,
Borough of Brooklyn.

HON. ARDOLPH L. KLINE,

M a y o r:-

S i r:-

I submit herewith the results of an examination of the financial transactions of the magistrates' court, first district, borough of Brooklyn, as shown by the records of Henry Hesterberg, Jr., clerk of the court, for the period from September 26, 1912, to November 7, 1913, inclusive, as follows:

STATEMENT OF TRANSACTIONS

Balance on hand, September 26, 1912, \$662.00

Receipts

Collections during the period, 6,247.00

\$6,909.00

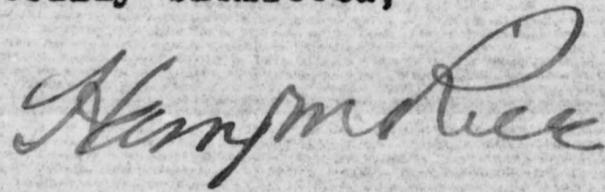
Disbursements

Remitted to city chamberlain, 6,812.00

Balance, November 7, 1913, \$97.00

Cash on hand, November 7, 1913, \$97.00
=====

Respectfully submitted,



Commissioner of Accounts.