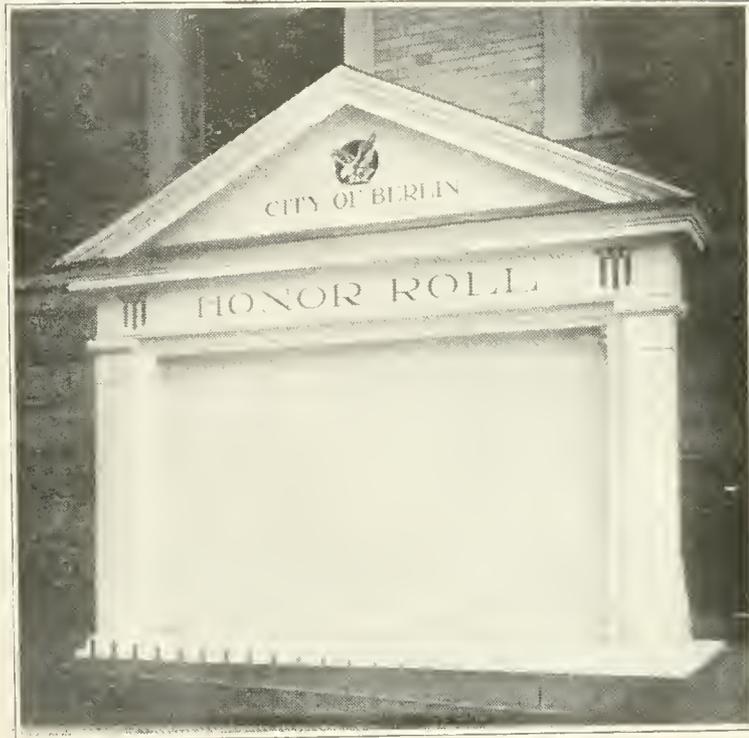




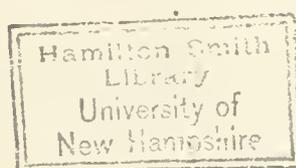
*. . . This Honor Roll is dedicated to the men
and women of Berlin, New Hampshire, who
are serving in this global war. . . .*



January
31
1944
New Hampshire

BERLIN

MUNICIPAL ACTIVITIES



1944

FORTY-SEVENTH
ANNUAL REPORT

OF THE
RECEIPTS AND EXPENDITURES
AND MUNICIPAL ACTIVITIES

OF THE
CITY OF BERLIN, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1944

TOGETHER WITH OTHER ANNUAL REPORTS AND PAPERS
RELATING TO THE AFFAIRS OF THE CITY



1944
Smith & Town, Printers
Berlin, N. H.

N
352.07
B515
1944

Index

Inaugural Message	3
Mayor's Report for Year	4
Executive Department Personnel	5-6
Public Education	
Schools	7-8
Public Library	8-9
Public Protection	
Fire Department	10
Health Department	10-11
Police Department	12-13
Municipal Court	13
Building Inspector	14
Weights and Measures	14
Other Activities	
City Clerk	15
Relief Department	15
Public Service	
Public Works	16
Water Board	17-25
Parks and Playgrounds	25
Public Finance	
Assessors	26
Tax Collector	26-28
Vital Statistics on City Finances for Last Ten Years	29
Treasurer	30-34
Auditor, Water Department	35-37
Auditor, City of Berlin	37-42

INAUGURAL MESSAGE

OF

MAYOR CARL E. MORIN

DELIVERED

TO THE PEOPLE OF BERLIN

CITY HALL, MARCH, 1943

Reverend Clergy, Honorable Ex-Mayors, Gentlemen of the Council, Citizens of Berlin and welcomed guests:

I want to take this opportunity to publicly acknowledge my thanks to Mr. Edmund Gonya, Commander of the American Legion, and also all those who cooperated with him in the short and appropriate patriotic program at the beginning of this inaugural meeting.

Needless for me to tell you how honored I am to be standing here tonight and addressing you on such an occasion. I shall never forget the honor and the dignity of the office which I now hold and it shall always be foremost in all my words and actions.

It is far easier for an administration which is succeeding itself to know much more about what will happen during the following year than it is for a new administration to predict the future in a like manner. Under the circumstances, as President of the Council, I will instead give you assurances on the conduct of your affairs, on the conduct of the City Council and City departments, during the next twelve months, God permitting.

My next statement which is about the City Council is an important one and I hasten to make it. Your City Council is a Democratic Institution and for that reason it is my intention to deal with it as such, to use any talent, aptitude or experience in the Council for committee work irrespective of political affiliations. I believe that equal representation should be given to all four wards on committees when at all practical and beneficial.

I shall urge cooperation among all the councilmen for the benefit of the city as a whole. It is a thing to be hoped for and I shall try to achieve this goal.

Free expression of opinion by the members of the Council should be encouraged on any question where a difference of opinion is present.

After appointments, the main item of interest is the matter of taxation. Every one realizes that the country is at war and that federal taxation is necessarily very much on the upgrade and every special effort should and will be made to keep expenses down and I am quite confident that you have elected a council which is willing to do everything in its power to help in this matter.

I have in mind, however, one innovation in our City Government. It is my belief that our municipal government should be at least as progressive as private industrial employers in labor policies. In recent years the New Hampshire Employer's Liability and Workmen's Compensation Act has been amended so as to permit municipalities to adopt its provisions for the benefit of municipal employees. This has never been done and I feel that the workingmen in the employ of the City should get the same benefits under this act that their fellow workers in the employ of the Brown Company have. A study of this matter will be made followed by a recommendation to the Council for action.

I would like to say a few words about departments in general. Remote control is essentially wrong and tends to deteriorate morale. A department should be run by the Head of the department under the supervision of the Committee assigned to do this work. Departmental heads should have some freedom of action, some freedom to bring out and encourage initiative. Until the Head of a department has proven himself unworthy of the trust given him by appointing him in the first place, I say leave him alone as much as possible.

Digressing slightly from the above statement it is but a step to the question of appointments in which very many among you are interested. We, in the executive end of this administration, meaning the Council and myself, are responsible and vulnerable to the electorate. This vulnerability is oftentimes increased by the type or quality of the appointments made. These appointees are in the public eye. They are the ones who come, in great part, into contact with the general public. These appointees never appear on the ballot and therefore are not subject to the voters' disapproval. With that thought in mind we have endeavored to give you a slate which we know will be industrious, conscientious, considerate and courteous in their dealings with the public. We have deemed it right to renew two of the appointments made last year and being a little unorthodox we have deviated slightly from the strict party lines for but one and only one reason. We do not believe that all the spoils belong to the victor.

Thank you.

Report of Mayor

February 26, 1944

To the Citizens of Berlin:

I am happy for this opportunity to give you an overall account of your City Government's activities during the fiscal year just ended.

We have deemed it advisable to continue the feature began last year with reference to the City finances entitled "Vital Statistics on City Finances for Last Ten Years" and we urge you all to carefully study this table for a quick appraisal and comparison of the several sets of figures therein.

We are justly proud of our financial report faced as we were with equipment one year older and the shortage of help necessitating large disbursements for overtime work in the Public Works Department.

During the past fiscal year the City net debt was reduced by \$79,052.28, made up in part by a net reduction of \$55,000.00 in the bond indebtedness and a net budget surplus of \$23,036.27; incidentally this reduction in the City net debt is the largest in a great many years.

We firmly agree with the recommendations of all periodicals on Municipal Finances that a healthy financial position will be of paramount importance in the post war era when possibly of necessity large borrowings may have to be made for public improvements in order to keep our people at work.

In conjunction with this same thought we have earnestly and actively cooperated hand in hand with the Berlin Chamber of Commerce to encourage small new industries to establish in our City more particularly for the employment of girls and women. At this writing there is one firm already operating in the N. Y. A. barracks and we are also preparing the N. Y. A. machine shop for another firm which has shown its intentions and good faith by depositing a certified check for \$750.00 in the hands of the City Treasurer.

On public improvements \$32,277.07 was expended consisting of street improvements, sidewalk construction, street grading, cemetery and sewer improvements. It may be well to state here that due to War Production Board rulings no new sidewalks could be laid but only replacements allowed where the sidewalk was old and dangerous.

On the cover of this report there is a reproduction of our City's Honor Roll which was dedicated on Armistice Day as a temporary monument in honor of our Berlin men and women in the service of our Country. No doubt that after the war is over and won that a permanent monument will be erected.

In regard to the municipal airport in Milan we have made several attempts to get additional Federal funds to carry on and complete the work necessary to make this field meet the future needs of air transportation. We are now well on the way to have this airport registered and reclassified so that Civilian Air Patrol planes may take off it and land thereon in the very near future.

At this time I want to thank the entire council, all department heads and their employees for the cooperation and assistance accorded me in the fulfillment of my duties and they all have my assurance that my association with them will long be remembered.

Respectfully submitted,
CARL E. MORIN,
Mayor.

CITY GOVERNMENT

BERLIN, N. H., 1943-1944

EXECUTIVE DEPARTMENT

CITY GOVERNMENT

Mayor

CARL E. MORIN, elected annually in March by the people. Salary \$1,500 per year.

City Council

One Councilman elected annually for term of three years by the voters of each ward. Salary \$6.00 for actual attendance at regular, special and adjourned meetings. Not to exceed \$250.00 annually.

Ward 1—JAMES H. BARNES
ROLAND MORNEAU
RENE J. GAGNON

Ward 2—EDMUND CHALOUX
W. H. METZE
ARTHUR J. RUSSELL

Ward 3—WILLIAM C. THOMAS
OLAF M. NELSON
ARTHUR BOULANGER

Ward 4—BLAISE HEROUX
EDMUND HAMEL
ARTHUR GAUVIN

Standing Committees 1943-1944

Finance: MAYOR, Thomas, Metze, Chaloux, Barnes

Public Works: METZE, Gagnon, Nelson, Hamel

Relief: BOULANGER, Morneau, Russell, Hamel

Accounts and Claims: NELSON, Russell, Heroux

Salaries: CHALOUX, Boulanger, Heroux

Fire Department: GAGNON, Barnes, Russell, Gauvin

Public Buildings: BARNES, Thomas, Gauvin

Engrossed Ordinances: HAMEL, Nelson, Chaloux

Election Returns: RUSSELL, Nelson, Heroux, Morneau

Public Health: RUSSELL, Morneau, Hamel

Licenses: MORNEAU, Chaloux, Boulanger

Printing: MORNEAU, Gagnon, Gauvin

Ways and Means: GAUVIN, Barnes, Metze

Electric Lights: HEROUX, Metze, Thomas

Airport: THOMAS, Gagnon, Boulanger

City Clerk

GASTON A. COURNOYER, elected annually by the City Council. Also Clerk of City Council. Office in City Hall. Salary \$2,016.00 per year and fees.

Deputy City Clerk

MARY E. MORGAN. Salary \$1,840.00 per year.

City Treasurer

EDWARD DELISLE. Salary \$400.00 per year.

City Auditor

PEISCH & ANGELL, Hanover, N. H. Appointed annually by the Mayor and confirmed by the Council. Salary \$1,000.00 per year.

City Engineer—Street and Sewer Commissioner

ROLAND BRIDEAU, appointed by the Mayor and confirmed by the Council. Office, City Hall. Salary \$2,938.00 per year.

Inspector of Buildings

GEORGE RHEAUME, appointed annually by the Mayor and confirmed by the Council. Residence 253 High Street. Office, City Hall. Salary \$264.00 per year.

Sealer of Weights and Measures

LEO MORIN, appointed annually by the Mayor and confirmed by the Council. Residence 442 Grafton Street. Salary \$300.00 per year.

Collector of Taxes

EARLE A. YOUNG, appointed annually by the Mayor and confirmed by the Council. Salary \$44.50 per week.

City Solicitor

*J. Ls. BLAIS, appointed annually by the Mayor and confirmed by the Council. Office, Main Street and City Hall. Salary \$660.00 per year.

*Resigned—C. D. Hening appointed.

Board of Assessors

THOMAS BELLEFEUILLE, RALPH WILSON, ARTHUR LETTRE, one appointed annually by the Mayor and confirmed by the Council for a term of three years. Meet Assessors' Rooms second Tuesday evening of each month. Salary \$500.00 each per year.

Overseer of the Poor

EDGAR BOUTIN, appointed annually by the Mayor and confirmed by the Council. Salary \$39.00 per week.

Board of Health

L. P. BEAUDOIN, M. D., Chairman, term expires April 1, 1946.
 GENEVA BERWICK, term expires April 1, 1944.
 MRS. ADELINE REMILLARD, Secretary, term expires April 1, 1945.

Official Staff

CHARLES E. ROSS, Health Officer, Milk Inspector.
 MARIE V. RAMSEY, R. N., Public Health Nurse.
 LUCILLE H. RAMSEY, R. N., Parochial School Nurse.
 EMMA B. BIGELOW, R. N., N. H. Tuberculosis Association Nurse.
 LORRAINE O. LANDRY, Clerk, Stenographer.
 Office and Laboratories, City Hall.

Clinic Physicians, 1943

J. E. LAROCHELLE, M. D., Venereal Diseases.
 L. P. BEAUDOIN, M. D., Prenatal, Infant, Pre-School.
 L. P. BEAUDOIN, M. D., Diphtheria, Smallpox.
 E. R. B. MCGEE, M. D., Crippled Children's Services.

Police Department**Police Commissioners**

W. B. FARQUHARSON, ARTHUR O. DUPONT, SAMUEL P. NEVINS, one commissioner appointed annually by the Governor to serve for three years. Salary, Chairman \$150.00 per year; other members \$100.00 per year.

City Marshal

WALTER J. HYNES. Salary \$52.40 per week.

Assistant City Marshals

HERMAN OLESON. Salary \$42.72 per week.
 GEORGE OUELETTE. Salary \$42.72 per week.

Municipal Court**Justice**

ROBERT RICH, appointed by the Governor and Council. Office, Main Street. Salary \$1,200.00 per year.

Associate Justice

MATTHEW J. RYAN. Office, Sheridan Building, Main Street. Salary \$3.00 when presiding.

Clerk of Court

E. ARTHUR VALLIERES. Salary \$400.00 per year.

Department of Schools**Board of Education**

MRS. ERNEST TOWN, Chairman, ALBERT MORRIS, THEODORE BROWN, elected for three years, one each year, by the City Council. Salary, Chairman, \$100.00 per year; other members, \$50.00 per year.

Superintendent of Schools

CALEB H. NILES. Residence, Prospect Street. Salary: City's share \$2,800.00 per year; State's share \$2,000.00 per year.

Headmaster of High School

DANIEL W. MacLEAN. Residence, 286 Church Street. Salary \$4,200.00 per year.

Public Library**Trustees**

ALBERT DROUIN, Chairman, ETHEL C. BISSON, CHESTER H. GOLDSMITH, elected for three years, one each year, by the people. No salary.

Librarian

LOTTIE KAILEY SHERIDAN. Salary \$1,431.27 per year.

Assistant Librarian

PHYLLIS HUDON. Salary \$1,079.48 per year.

Children's Librarian

JULIA LAFFIN. Salary \$1,300.82 per year.

Fire Department**City Engineer**

O. B. BERGQUIST, appointed annually by the Mayor and confirmed by the Council. Salary \$50.00 per week.

Assistant Engineers

LEO HINCHEY, GEORGE FRECHETTE. Salary \$41.20 per week.

Ward Officers**Moderators**

Ward 1—EDGAR J. ROY
 Ward 2—E. L. YANDOW
 Ward 3—HARRY BARTLETT
 Ward 4—RENE J. ROUTHIER

Ward Clerks

Ward 1—O. A. DUSSAULT
 Ward 2—HAROLD McPHERSON
 Ward 3—OLAF NELSON
 Ward 4—LEO LEBLANC

Supervisors of the Check Lists

Ward 1—BERNARD COVIEO
 LLOYD BUDWAY
 ALCIDE VALLIERE
 Ward 2—FRANK TILTON
 C. D. SMITH
 DONALD W. HAGGART
 Ward 3—CHAS. L. PINETTE
 EMANUEL CHRISTIANSON
 EVAN JOHNSON
 Ward 3—BERNARD ROY
 GEORGE E. BERGERON
 O. J. CAMPAGNA

Board of Park Commissioners

HENRIETTA MARSH KNAPP
 EMANUEL CHRISTIANSON S. D. STORY

Public Education

Schools

Herewith we submit a brief report of the Department of Public Schools for the fiscal year ending January 31, 1944. A more detailed report is prepared at the end of the school year, and additional information may be obtained at the office of the Superintendent of Schools.

During the past fiscal year (February 1, 1943 to January 31, 1944) the total expenditures for the Berlin Public Schools were \$174,128.38. This is a decrease of \$8,508.92 from last year's expenditures, and was made possible by the closing of the King School and by the elimination of several teaching positions due to decreased enrollment. Of the total receipts, \$166,440.16 was obtained from local tax receipts and \$7,688.22 from other sources, chiefly from federal reimbursements for the Defense Training Program and the George-Deen Home Economics Program and from tuition receipts for out-of-town pupils attending Berlin schools.

The past year has seen important changes in Berlin schools. Due to decreased enrollment, as an economy measure, and as a contribution to our war program, the Board reluctantly voted to close the King School. In view of the fact that there seemed to be no educational loss to the pupils involved, and because of the savings effected, such a decision was inescapable. Pupils were transferred to the Marston School, and pupils of the first three grades are being transported. For the first time in many years, Berlin, like most cities, has experienced an unusually large teacher turnover. Many of our men teachers are in the armed services. Other teachers have left for more lucrative teaching or industrial positions, while others have retired because of marriage, health or other reasons. We have been fortunate indeed in securing well-trained, experienced teachers to replace those who have left us.

Although salaries of teachers in Berlin have been increased somewhat in the past few years, they are still lower than salaries in many similar New England communities, and have not kept pace with the increased cost of living. Even with the recently authorized bonus, teachers' incomes are not comparable to incomes of other professions requiring the same training and effort. The first requirement of a good school is a good teacher, and it is to be hoped that Berlin schools will be able to maintain their present high standards by maintaining salaries at a level which will retain our better teachers.

Undoubtedly there will be many changes in public school education during the next few years. The impact of the war on our every day life, the changes that will be necessary to keep step with technological advancement, and the absolute necessity for developing a social consciousness that will encompass world-wide situations, all these and other developments will demand our serious consideration. Now is the time for a critical reexamination of all our functions, for a true evaluation of our methods and of the results obtained, and for a thorough study of changes of policy indicated by problems of war and the coming peace. Certainly there will be new demands on our schools in the years

immediately ahead; demands for an extended vocational program, for the elimination of some classical or cultural subjects, demands for intensive short-cut courses such as the army pre-induction and defense training courses. While many of these courses have proved effective as emergency training for definite but limited objectives, and we should benefit by the experience gained from such instruction, it should be remembered that general education can have no such definite goals, and that worthwhile education with a background of cultural studies has proven itself adaptable to almost every emergency. We must guard against the limited and sometimes blind-alley type of education which substitutes mere training for a broad type education. There will undoubtedly be demands for adult education, for kindergartens and nursery schools, for rehabilitation classes and other demands which are all desirable and many attainable. Berlin schools are dedicated to the task of giving your children the very best in education. Our task can be accomplished only with the sympathetic understanding and mutual cooperation of pupils, teachers, parents and Berlin citizens generally. Berlin citizens have always supported and will continue to support generously the kind of schools which they desire for their children.

Berlin schools are continuing to contribute in every way possible to the war effort. A major contribution at present, however, consists of helping our children to maintain poise and their faith in the American way of life and of helping them to realize that good citizenship founded on education and understanding, tolerance and cooperation is a real contribution to their country's welfare.

We wish to express our sincere appreciation to the Mayor and members of the City Council and to other city departments who have given generously of their cooperation and support and to teachers and other employees and to the many others who in various ways have helped to make the past year a successful one.

Respectfully submitted,
 HAZEL DYER TOWN,
 Chairman,
 THEODORE BROWN,
 ALBERT N. MORRIS,
 Board of Education.
 CALEB H. NILES,
 Superintendent of Schools.

FINANCIAL STATEMENT BERLIN PUBLIC SCHOOLS

	Expended 1943-1944
CONTROL	
Salaries of District Officers	\$ 200.00
Superintendent's excess salary	2,800.00
Truant officer and census	1,751.57
Expenses of administration	2,548.72
	\$ 7,300.29
INSTRUCTION	
Principals' and teachers' salaries	113,599.24
Textbooks	2,540.79
Supplies	4,322.41
Flags and appurtenances	36.30

Other expenses of instruction	1,371.64	
		\$121,870.38
OPERATION AND MAINTENANCE OF SCHOOL PLANT		
Janitors' salaries	\$ 13,536.67	
Fuel	7,550.69	
Water, light and janitors' supplies	4,176.87	
Minor repairs and expenses	5,385.06	
		\$ 30,649.29
AUXILIARY AGENCIES AND SPECIAL ACTIVITIES		
Health supervision	\$ 2,404.03	
Transportation of pupils	5,810.00	
Other special activities	1,280.32	
		\$ 9,494.35
FIXED CHARGES		
Tax for state-wide supervision	\$ 3,460.00	
Insurance and other fixed charges	279.05	
		\$ 3,739.05
OUTLAY FOR CONSTRUCTION AND EQUIPMENT		
Land and new buildings	\$ 0.00	
Alteration of old buildings	96.63	
New equipment	978.39	
		\$ 1,075.02
Total expenditures		\$174,128.38
SUMMARY:		
City appropriation	\$170,000.00	
State of New Hampshire:		
George-Deen Home Economics	1,328.58	
National Defense	3,120.00	
O. S. Y. A. Program	40.00	
Tuition, (Dummer, Errol, Milan, Stark, Shelburne, Wentworth Location, Wilson's Mills)	2,800.76	
Dog licenses	655.59	
Miscellaneous	398.88	
Total Receipts		\$178,343.81
Total Expenditures		\$174,128.38
Balance		\$ 4,215.43

Public Library

Trustees

ALBERT E. DROUIN, Chairman, ETHEL C. BISSON, CHESTER H. GOLDSMITH. Elected for three years, one each year, by the people. No salary.

Librarian

LOTTIE KAILEY SHERIDAN. Salary \$1,500.00 per year.

Assistant Librarian

PHYLLIS M. HUDON. Salary \$1,149.96 per year.

Children's Librarian

JULIA M. LAFFIN. Salary \$1,370.00 per year.

We, the Trustees of the Berlin Public Library, submit herewith the fiftieth annual report, together with the Treasurer's statement and the Librarian's statistics for 1943.

Eleven regular meetings and one special meeting were held by the Trustees during the year 1943-1944.

Circulation

The circulation for the past year has not reached the peak of the previous year. This is due in part to the fact that many people have moved away, and that many are in the armed forces. However, the circulation has reached the figure of 88,712: 22,332 in the Juvenile Department and 66,380 in the Adult Department.

Nine hundred and eighteen new books have been purchased. The demand for mystery, western and light novels, still continues to be the popular demand. The policy of buying two, and sometimes three, copies of the most popular books has been continued as in previous years. A few more French books have been added, and it is hoped that more French books may be purchased this coming year.

Repairs and Improvements

This year, the heavy door at the entrance to the Juvenile Department was replaced by a new "fire traffic safety door" which complies with the request of the State Fire Commission. This door opens outward, by means of pressing on a bar.

The cement wall at the entrance to the Juvenile Department was repaired and built up, as cracks in the wall had made it a menace to the safety of children passing in and out.

A new Kentile Linoleum floor had been planned, in figuring the budget for this year, but up to the present time it has been impossible to have our order filled; however, it is hoped that this will have been installed by March 1, 1944.

It has been necessary to repair or replace furnace parts in order to keep the heating system functioning.

The water pipes in the washroom froze on three occasions, and it was suggested by the plumbers that these pipes be covered with asbestos to prevent further freezing.

Personnel

In December, Miss Phyllis Hudon, Assistant Librarian, enlisted in the Waves. Miss Germaine LeBlanc was appointed to fill her position, until such time as Miss Hudon may return. Miss Fernande Blais was added to the regular staff, in Miss LeBlanc's position for the same length of time, with Miss Evelyn Stafford as regular substitute.

In January, a raise of 7½%, retroactive to December 26, was made in all salaries.

The Trustees wish to thank the members of the Library Staff for their splendid cooperation and fine work.

Recommendations

The roof of the Library, over the vestibule, is badly in need of repairs, but owing to the shortage of labor, it has not been taken care of this winter.

The purchase of a new dictionary and stand is recommended for the coming year. This is one of the books which receives the heaviest use by the students, and is most necessary.

A new card catalog file is needed, as the one now in use is too over-crowded.

It is hoped that after the new linoleum floor is laid in the Juvenile Department, other needed repairs may be made in that department.

ALBERT E. DROUIN,
ETHEL C. BISSON,
CHESTER H. GOLDSMITH,
Library Trustees.

Treasurer's Statement

Balance February 1, 1943 \$ 157.13
Petty cash 13.00

Receipts

City of Berlin \$ 9,035.00
Fines and fees 518.50
\$ 9,553.50
\$ 9,723.63

Disbursements

Library salaries \$ 5,054.82
Substitutes' salaries 142.07
Books 1,494.79
Periodicals 244.71
Library supplies 130.49
Postage, express 18.70
Furniture, equipment 402.81
Janitor's service 610.89
Binding 104.25
Cleaning supplies 49.03
Repairs 144.94
Heat 370.89
Light 342.26
Telephone 43.79
Miscellaneous 59.04
\$ 9,213.48

Balance \$ 510.15
Petty cash 13.00

Balance January 31, 1944 deposited Berlin
City National Bank \$ 497.15
Victory Tax withheld for January, 1944 \$42.62

Respectfully submitted,
ETHEL C. BISSON,
Treasurer.

Library Statistics 1943

Circulation

	Adult	Juvenile	Total
Fiction	52,163	19,051	71,214
General	28		28
Philosophy	238	33	271
Religion	118	98	216
Social Science, etc.	774	478	1,252
Philology	45	35	80
Natural Science	309	132	441
Useful Arts	889	559	1,448
Fine Arts	518	253	771
Literature	729	157	886
History	1,829	145	1,974
Travel	1,106	237	1,343
Biography	1,707	686	2,393
French and Foreign	668		668
Periodicals	5,259	468	5,727
Total	66,380	22,332	88,712
Percent	75	25	100
Inter Library loan (Books)			115
Inter Library loan (Records)			100

Accessions, Registrations, etc.

Number of volumes in Library January 1, 1943	16,685
Volumes purchased 1943	918
Gifts to Library	80
Lost and withdrawn	485
Total volumes in Library	17,198
Borrowers' cards in Library January 1, 1943	9,747
Books mended	330
New registration 1943	618
Withdrawals	689
Total registration	9,676

The following have presented the Library with gifts of magazines, flowers or books during 1943.

Anderson, Mrs. John	Cooper, Mrs. J. W.
Berlin Chapter of Red Cross	Daley, Miss Helen
Brown, Mr. W. R.	Gaynor, Mrs. J.
Buckley, Mrs. A. E.	Linden, Mr. Frank
Cave, Miss Shirley	Lockyer, Mr. S. S.
Chapman, Mr. A. R.	Moffett, Miss Virginia
Clements, C.	Morris, Mrs. J.
Cole, Mrs. O.	Goldsmith, Mr. C.

Respectfully submitted,
MRS. LOTTIE K. SHERIDAN,
Librarian.

Public Protection

Fire Department

I herewith submit the annual report of the Fire Department of the City of Berlin for the year ending January 31, 1944.

During the year the Department answered 541 calls, including 1 call for assistance in the town of Milan, 2 calls for rescue squad, and 5 false alarms. The Department traveled 640 miles, worked 204 hours and 23 minutes at fires and used the following material: 10,570 ft. of 2½ inch fire hose and 29,772 ft. of ¾ inch booster hose, and 500 ft. 1½ inch hose; 4,630 ft. of ladders, 11,646 gals. of water from booster tank. 16 Indian pumps, and 5 pyrene extinguishers, 2 Foamite, 4 soda acid.

The fire loss for the year, the Department answered, was \$10,659.00 on buildings, on contents was \$7,667.79.

Department not called, on buildings was \$1,501.60; on contents \$834.03, or a total of \$20,662.42.

The coming year I recommend that the fire apparatus and the fire alarm system be given a general overhauling, as new apparatus is not available and our present apparatus is getting old and out of date.

In conclusion, I wish to express my appreciation to the Mayor, Fire Committee, City Council, and all departments of the City Government, and residents of the City of Berlin for the many favors shown me in the performance of my duties.

Respectfully submitted,
BERNARD BERGQUIST,
Chief Engineer.

Fire Department Expenditures for 1943

Salaries, permanent men	\$ 50,054.05
Call Department	2,761.75
Cascade Department	205.00
Medical attention	103.00
Automotive machinery, supplies and repairs	257.87
Laundry	154.33
Telephone, telegraph and time service	403.59
Lights and power	246.80
Gas and oil	193.50
Fuel and repairing stoker	569.27
New equipment	882.32
Fire alarm	122.50
Department supplies	428.30
Electric supplies	286.99
2% Assessment Firemen's Pension	696.92
Total	\$ 57,366.19
Appropriation	\$ 57,000.00
Credits	1,267.30
	\$ 58,267.30

Expenditures	\$ 57,366.19
Balance unexpended	\$ 901.01
Fire Loss for Year 1943	
Loss on buildings, Department called	\$ 10,659.00
Loss on buildings, Department not called	1,501.60
	\$ 12,160.60
Loss on contents, Department called	\$ 7,667.79
Loss on contents, Department not called	834.03
	\$ 8,501.82
Total loss on buildings and contents	\$ 20,662.42

Health Department

Personnel of the Health Department

Members of the Board of Health:

GENEVA BERWICK, Chairman
Term expires April 1, 1944

MRS. ADELIN REMILLARD
Term expires April 1, 1945

L. P. BEAUDOIN, M. D., Secretary
Term expires April 1, 1946

Official Staff:

CHARLES E. ROSS, B. S.
Health Officer and Milk Inspector

MARIE V. RAMSEY, R. N.
Public Health Nurse

LUCILLE H. RAMSEY, R. N.
Parochial School Nurse

EMMA B. BIGELOW, R. N.
N. H. Tuberculosis Association Nurse

LORRAINE O. LANDRY
Clerk Stenographer
Offices and Laboratory, City Hall

Clinic Physicians:

J. E. LAROCHELLE, M. D.
Venereal Diseases

H. E. WILKINSON, M. D.*
Infant, Pre-School

L. P. BEAUDOIN, M. D.
Infant, Pre-School
Diphtheria, Smallpox

*Moved away.

Health Officer

I herewith respectfully submit the City's thirty-third annual report of Health Department activities for the year ending December 31, 1943.

Communicable Diseases

Comment: There were 137 cases of communicable diseases reported to this department during 1943.

Smallpox: Three smallpox clinics were held in June with a total of 107 being vaccinated. This is a sharp drop from 1942 due to decreased population.

Diphtheria: Two free toxoid clinics were held in January with a total of 271 receiving the single dose treatment of alum precipitated toxoid.

Venereal Diseases: There were 11 cases of syphilis and 3 cases of gonorrhea reported as new cases during 1943. The total number of cases under treatment at the St. Louis Hospital clinic was 22. There were 304 visits with total injections numbering 263 and 2 spinal punctures. There was one patient discharged as cured.

Tuberculosis: The N. H. Tuberculosis Association conducted 3 clinics. Dr. Robert Kerr of Manchester was the examiner with Emma B. Bigelow, R. N., N. H. Tuberculosis Association Nurse for Coos County assisting.

Communicable Diseases Reported

Chickenpox 1; Measles 48; Mumps 38; Scarlet Fever 5; Typhoid Fever 4; Tuberculosis 1; Whooping Cough 23; Gonorrhea 3; Syphilis 11; Other cases 3.

Sanitation

Water Supply: City and private water supply were bacteriologically and chemically analyzed periodically to insure clean water for the City, both by the State Department of Health and its branch office, the District Sanitarian in Berlin.

Milk: We issued 58 store dealers, 22 milk producers, and 19 milk dealers licenses. These expire on June 1, 1944. Periodical inspection of farms, dairies and analysis of the milk has been maintained to insure a clean milk supply.

General Sanitation: Inspections were made in restaurants, soda fountains, hotels, and all eating establishments along with bacteriological tests of eating and drinking utensils. All other buildings serving the public such as stores, barber shops, boarding homes, etc., were checked as to sanitary conditions. All complaints and nuisances were in-

vestigated and when deemed justifiable were corrected as completely as possible. We wish to acknowledge the cooperation of Mr. Russell Eckloff, District Sanitarian of the State Board of Health.

Vital Statistics:

Population: Again due to the draft and the migration of families to defense centers, it is impossible to obtain an accurate figure based on numerical methods, therefore, we are using the figure obtained from the number of people listed for rationing, which is approximately 14,600.

Deaths: There were 158 resident deaths and 6 non-resident deaths, making a total of 164 deaths for 1943.

Births and Stillbirths: There were 394 living births and 14 stillbirths. The resident birth rate was 27.3 per 1,000. This figure does not include stillbirths.

Infant Mortality: With 394 births and 21 deaths of infants under one year of age, there was an infant mortality rate of 5.3% for this group. There were 14 deaths under one month of age.

Maternal and Child Health Service:

Monthly clinics are held in the Health Office for treating crippled children. The weekly baby clinics and the pre-school clinics have been well attended and we wish to thank the Berlin Child Hygiene Association for making these clinics possible.

The Berlin District Nursing Association:

We wish to thank the District Nursing Association for the service being rendered to better the health of the citizens of Berlin.

Respectfully submitted,
CHARLES E. ROSS,
Health Officer.

Accepted and Approved:

GENEVA A. BERWICK, Chairman,
MRS. ADELINE REMILLARD,
L. P. BEAUDOIN, M. D., Secretary,
Members of the Board of Health.

Police Department

We, the undersigned members of the Police Commission of the City, herewith submit our annual report for the Police Department, commencing February 1, 1943, and ending January 31, 1944.

During the year, the Police Department lost two of its members, namely Officers Joseph Paquette and William E. Burgess who resigned from the Department, and these two patrolmen were replaced by Officers Arthur Lapointe and Roland J. Rousseau.

In view of the widespread destructive acts committed in various parts of the City, particularly with reference to the breaking of over one hundred street lights at Hallowe'en, the breaking of windows in vacant properties and the stealing of gasoline coupons, the Commissioners deemed it advisable, during the month of November, 1943, to hire two more patrolmen to give the Department the necessary men to endeavor to put a stop to these useless and wasteful acts which were causing worry and costs to the property owners and residents of the City.

Officers Joseph M. Arsenaunt and Alfred J. Gauvin, two men who have been in the employ of the Brown Company, in the capacity of Police Guards for a period of twenty-three (23) months, were hired to replace Officers George Daniels and Samuel Hodgdon, two patrolmen who had resigned from the Department during the year 1942, and had not been replaced by the Commission until then.

The employment of these two new officers gave the Police Department the necessary officers to patrol at all times the Berlin Mills and the East Side Districts of the City, which Districts have been at times without patrolmen and police protection, in view of the fact that the Department did not have the necessary men to patrol all four (4) wards of the City at night as well as during the daytime.

Mr. Samuel P. Nevins was appointed a member of the Police Commission to succeed Mr. J. Arthur Sullivan, whose term of office expired September 1, 1943. Mr. Nevins assumed his new duties as a member of the Commission on September 3, 1943.

For activities of the Police Department we refer you to the City Marshal's Report, and to the financial report of the Department which are annexed to this Report.

Dated at Berlin, New Hampshire, February 15, 1944.

Respectfully submitted,

W. B. FARQUHARSON,
Chairman,
ARTHUR O. DUPONT,
Clerk,
SAMUEL P. NEVINS,
Member.

EXPENDITURES FOR THE YEAR ENDING JANUARY 31, 1944

Personnel	
Salaries	\$ 41,629.54
Supplies and expenses	819.30
	<hr/>
	\$ 42,448.84
Headquarters	
Lights	\$ 322.47

Fuel	759.85
Office supplies	129.50
General supplies	181.55
Repairs and maintenance	8.87
Miscellaneous	86.92
	<hr/>
	\$ 1,489.16
Telephone and Telegraph	
Telephone and telegraph	\$ 1,365.03
Automobile Expenses	
Equipment	\$ 302.78
Gasoline	666.10
Oil	74.57
Repairs	553.07
Miscellaneous	231.70
	<hr/>
	\$ 1,828.22
Bicycles	
Plates and registrations	\$ 117.73
Traffic	
Material and expense	\$ 165.73
Prisoners' Expenses	
Conveying	\$ 5.40
Doctors	3.00
Laundry	1.80
Meals	102.10
	<hr/>
	\$ 112.30
Commissioners	
Salaries	350.00
Miscellaneous	6.67
	<hr/>
	\$ 356.67
Total Expenditures	
	\$ 47,883.68
Appropriation	\$ 47,410.52
Credits	72.00
Overdraft	401.16
	<hr/>
	\$ 47,883.68

City Marshal

I have the honor to submit for your consideration the yearly Report of the Police Department, commencing January 1, and ending December 31, 1943.

Whole number of arrests	352
Males	337
Females	15
Causes	
Abusing female child	1
Abusive words	1
Adultery	2
Aggravated assault	1
Assault	18
Assault on officer	1
Attempt statutory rape	1
Automobile, Larceny	1
Automobile, Leaving the scene of an accident	2
Automobile, Operating with defective brakes	1

Automobile, Operating without lights	1	Fatally injured, jumping over B. & M. bridge	1
Automobile, Operating unregistered car	1	Fires reported, alarm given	3
Automobile, Operating without a license	4	Gambling machine seized	1
Automobile, Operating while under influence of liquor	8	Glass reported broken	2
Automobile, Parking	1	Hold-up reported	1
Bastardy	1	Horse killed by officer	1
Breaking, entering and larceny	2	Juvenile for safe-keeping	3
Common drunkard	1	Lost children returned to parents	16
Contempt proceedings	2	Lost pocketbooks returned to owners	2
Desertion	1	Medical examiner notified	4
Destroying property	2	Message delivered	16
Disorderly conduct	3	Money found by officer, returned to owner	\$ 39.00
Disorderly person	2	Persons brought in to be questioned	91
Disturbing the peace	2	Persons for lodging	231
Drunkenness	232	Persons for safe-keeping for drunkenness	450
Embezzlement	1	Persons for safe-keeping for insanity	18
False pretenses	1	Persons for safe-keeping for investigation	19
Forgery	1	Persons for safe-keeping for other departments	6
For other Department	4	Persons for safe-keeping for Sheriff's department	2
Grand larceny	1	Persons for safe-keeping for State Trooper	1
Indecent exposure	3	Persons for safe-keeping for U. S. Marshal	2
Keeping gambling machine	1	Persons injured in automobile accident	23
Lewd and lascivious	1	Persons taken home	57
Loitering	4	Persons taken to hospital	67
Neglecting children	1	Persons taken to doctor's office	12
Noise and brawl	8	Premises searched for gambling devices	1
Non-support	8	Premises searched for liquor	1
On mittimus	1	Premises searched for stolen property	2
Obscene language	1	Reprimanded	60
Peddling without a license	1	R. R. Cars checked and found O.K.	96
Petty larceny	15	Reported lost in the woods and found	2
Surety to keep the peace	1	Reported missing and found	8
Vagrancy	4	Stray dogs returned to owner	9
Violation of Liquor law	2	Stray horse returned to owner	1
Sent to House of Correction	28	Sudden death reported and investigated	4
Sent to Industrial School	2	Visits to dance halls	10
		Visits to pool rooms	2
		Windows found open and closed	15
Miscellaneous			
Accidently shot and injured	1		
Army deserter for safe-keeping for military authorities	2		
Attempted breaks reported and investigated	3		
Automobile accidents reported	85		
Automobile accidents investigated	15		
Bicycles reported stolen	16		
Bicycles recovered	15		
Bodies taken to undertaker	4		
Bodies found in woods	2		
Bodies found in swimming hole	1		
Breaks reported and investigated	15		
Burglar alarm investigated	1		
Cars reported stolen	5		
Cars recovered	5		
Cats taken to incinerator plant	304		
Complaints reported and investigated	747		
Dogs taken to incinerator plant	127		
Draft dodger brought in	1		
Escort to bank	255		
Escort to Brown Company office	7		
Fatally injured, hunting	1		

Respectfully submitted,
 WALTER J. HYNES,
 City Marshal.

Municipal Court

I herewith submit my report as Clerk of the Municipal Court, for the year ending January 31, 1944.

Amount received from February 1, 1943 to and including January 31, 1944	\$ 2,068.85
Amount paid, fines, fees and State	979.44
Balance	\$ 1,089.41
Amount paid to City Treasurer	\$ 1,089.41

Respectfully submitted,
 E. ARTHUR VALLIERES,
 Clerk of Municipal Court.

Building Inspector

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1944.

There were issued during the year, 55 permits, with a total estimated \$11,502.50. These permits were divided as follows:

42 Permits for repairs and alterations	\$ 9,147.50
1 Permit for new residential building	600.00
4 Permits for private garages	1,185.00
8 Permits for sheds, henhouses, etc.	570.00
	<hr/>
	\$ 11,502.50

I wish to express thanks to the City Clerk's office and the Commissioner of Public Works for their help and co-operation.

Respectfully submitted,
 GEORGE RHEAUME,
 Building Inspector.

Weights and Measures

Submitted herewith is the annual report of the Sealer of Weights and Measures for the year, February 1, 1943 to January 31, 1944.

Scales:

Correct	213
Adjusted	82
Not in use	2
Condemned for repairs	5
	<hr/>
	302

Avoirdupois Weights:

Correct	330
Adjusted	1
Condemned for repairs	7
	<hr/>
	338

Liquid Measures:

Correct	9
Not in use	1
	<hr/>
	10

Automatic Gas Pumps:

Correct	47
Condemned for repairs	4
Caution tag	20
Idle tag	1
	<hr/>
	72

Kerosene Pumps:

Correct	29
Caution tag	1
	<hr/>
	30

Grease Dispensers:

Correct	34
Caution tag	4
	<hr/>
	38

Oil Bottles:

Correct	77
	<hr/>
	77

Tank Trucks:

Condemned for repairs	2
	<hr/>
	2

Tank and Truck Meters:

Correct	10
Adjusted	2
Not in use	1
Condemned for repairs	2
	<hr/>
	15

Package Reweighing:

Correct	2,260
Over	46
Under	131
	<hr/>
	2,437

Coal Reweighing:

Correct	5
Over	4
	<hr/>
	9

Cart Bodies:

Correct	3
Incorrect	1
	<hr/>
	4

Yard Sticks:

Correct	17
	<hr/>
	17

Warnings:

Violations, etc.	46
	<hr/>
	46

Out of Business:

	19
	<hr/>
	19

Miscellaneous:

Correct	2
	<hr/>
	2

Property Owned by the Department:

Complete equipment for Sealer of Weights and Measures.	
Total reports	270

Respectfully submitted,
 LEO A. MORIN,
 Sealer of Weights and Measures.

Other Activities

City Clerk

I herewith submit my report as City Clerk for the year ending January 31, 1944.

I have collected for the City of Berlin, and credited to the appropriate departments, the following sums:

Automobile taxes	\$ 8,401.21
Dog licenses	843.20
City Hall	380.00
City Hall rest rooms	184.30
Public Works Department	4,154.39
Fire Department	1,265.20
Cemetery	1,002.50
Municipal Halls	20.00
Tax deeds	1,195.39
City Clerk's Department	792.00
Miscellaneous	2.00
Health Department	9.00
	<hr/>
	\$ 18,249.19
Paid City Treasurer	\$ 18,249.19

Vital Statistics:

The following tabulation shows the listing of births, deaths and marriages as recorded during the past five years:

	1939	1940	1941	1942	1943
Births	391	437	417	428	404
Deaths	222	205	171	163	201
Marriages	139	169	174	132	82

Respectfully submitted,
 G. A. COURNOYER,
 City Clerk.

Relief Department

I herewith submit my report as Overseer of the Poor for the year ending January 31, 1944.

The Relief Department was given an appropriation of \$44,000.00 this year and spent the amount of \$43,509.32 less refunds of \$1,640.27, which left a balance of \$2,130.95 unexpended.

The total number of cases aided during the year was 248 families or 495 individuals. Our case load included 11 Soldiers' Aid cases; 10 Board and Care of Adult cases; 9 Board and Care of Children cases; 86 Old Age Assistance cases; 114 Direct Relief cases. During the twelve months 16 cases were transferred to the County after having received assistance from the City for five consecutive years.

Due to an increase in the cost of food, it was deemed necessary this year to give recipients of grocery orders an increase of 20% over last year.

I wish to thank His Honor, the Mayor, the members of the City Council, especially the Relief Committee and the Office Staff, for the splendid cooperation in helping me perform my duties during the year.

Respectfully submitted,
 EDGAR O. BOUTIN,
 Overseer of the Poor.

FINANCIAL STATEMENT:

Appropriation from the City	\$ 44,000.00
Refunds	1,640.27
	<hr/>
	\$ 45,640.27

Expenditures:

Groceries	\$ 10,190.68
Board and care	7,165.10
Medical	5,930.95
Old Age assistance	6,743.59
Fuel	2,987.33
Rents	2,157.03
Footwear	211.72
Clothing	170.83
Miscellaneous	1,195.53
Cash	315.19
Mileage	243.76
Salaries	5,336.50
Office supplies and repairs	861.11
	<hr/>
Grand Total Expended	\$ 43,509.32
	<hr/>
Unexpended Balance	\$ 2,130.95

Public Service

Public Works

Herewith I submit for your consideration the report of the Public Works Department for the year ending January 31, 1944.

Expenditures

The net expenditures by this department during the fiscal year amounted to \$132,532.64. It may be added that about \$32,000.00 was spent on new improvements and that the balance of about \$100,000.00 was used in general maintenance costs. The normal street-cleaning and garbage collection services were carried on in the usual manner.

Tarring and Patching Streets

During the year we used over 7,000 gallons of tar for patching work which required, at some times, the use of twelve men and three trucks. There were 20,000 gallons of tar used on streets. Because of expansion joints and cracks on Main and Pleasant streets, it was necessary to use an asphalt fill. This work could not be entirely completed because of war restrictions in the purchase of additional asphalt. It is hoped that this work can be completed this year.

Sewers

There were twelve new man-holes installed. Excavation for a new sewer and drain was started on Western Avenue. The usual sewer maintenance service was performed.

Street Improvement

Green Street from Pleasant Street to the Canadian National underpass has been scarafied and excavated to a new subgrade, regraded and tarred. This work required the removal of about 1,200 yards of the old surface and the spreading of about 300 yards of gravel for the new surface. Approximately 500 feet of Wight Street was scarafied, regraded and resurfaced.

Cemetery

In addition to the regular maintenance of the cemeteries, approximately 10,000 yards of gravel was hauled for filling of a section of the new cemetery. This work was started early last spring because of the urgent need of additional lots.

Sidewalks

Under the War Production Board ruling, we were not allowed to build any new sidewalks, except in such cases where the old sidewalks were in such bad condition as to need replacement. Replacements during the past year were 24,300 square feet of sidewalk. Town Road Aid: Under this aid approximately one-half mile of road on Cates Hill was patched and tarred. Enman Hill was regraded and stabilized with calcium of chloride. A section of Hillsboro Street which had been graded in previous years was regraded and tarred. Some grading and patching was also done on Wight and Labossier streets. We were limited on the amount of work that could be done under Town Road Aid as the allowance in 1943 was \$2,000 as against \$4,000 in previous years.

Recommendations

I would recommend that the same effort made last year in the purchase of new trucks and equipment be continued until such time as the old and obsolete equipment has been replaced. Although the shortage of manpower was a handicap in getting work done, the most serious handicap was the bad condition of old trucks and equipment. I would also recommend the purchase of a closed-in garbage body to be mounted on a new truck purchased last fall. This body would have the advantage of making loading and unloading easier and would result in faster and cleaner collection of garbage.

If men and materials are available, some effort should be made to improve the sewerage system.

The incinerator plant should be enlarged and another destructor installed. This would eliminate the burning of garbage and refuse in the open and would correct a very unsanitary condition. Had a permit been obtained from the War Production Board last year this work would have been completed. It is hoped that such a permit will be possible this coming year.

The tarring of streets should be kept up as much as possible since the life of the surface on many streets is almost gone. If tarring is done it will save the cost of having the streets scarafied and resurfaced.

Thanks

In conclusion, I wish to thank the Mayor, City Council, Public Works Committee and the public in general for the courtesies extended me in the performance of my duties.

Respectfully submitted,

ROLAND J. BRIDEAU,
Commissioner Public Works.

Nineteenth Annual Report of the Berlin Water Works, 1943

Members Who Have Served on the Board

George F. Lovett	1925-1941
Otto J. A. Dahl	1925-1939
Thomas H. Samson	1925-1928
J. J. O'Connell	1925-1931
Henry G. Gosselin	1928-
Ernest J. Gagnon	1932-1942
Richard Christiansen	1939-
Leroy J. Hughes	1941-
Leo F. Frechette	1942-

Mayors Who Have Served on the Board Ex-Officio

Joseph A. Vaillancourt	1925-1926
Eli J. King	1926-1928
Edward R. B. McGee	1928-1931
William E. Corbin	1931-1932
O. J. Coulombe	1932-1934
Daniel Feindel	1934-1935
Arthur J. Bergeron	1935-1938
Matthew J. Ryan	1938-1939
Aime A. Tondreau	1939-1943
Carl E. Morin	1943-

Berlin Water Board

Chairman

HENRY G. GOSSELIN

Clerk

LEROY J. HUGHES

Members of the Board

CARL E. MORIN, Mayor, Member Ex-Officio	
Henry G. Gosselin	Term expires 1947
Richard Christiansen	Term expires 1945
Leroy J. Hughes	Term expires 1944
Leo Frechette	Term expires 1946

Superintendent and Cashier

ERNEST E. TANKARD

Assistant Superintendent

ALPHONSE BISSON, JR.

February 1, 1944

To His Honor, the Mayor, and City Council

Berlin, N. H.

Gentlemen:

The present shortage of experienced man power, inactivity of building construction, and war curtailment of materials have postponed plans for further development of

water works during the year.

Although no extensive improvements have been made, it has been our policy to keep the system in first class condition and make all necessary repairs.

Coagulating System

The water purification system upon which some \$40,000 have already been invested, and now tied up for the duration, has been carefully protected from frost and high water washouts. During the year, the wood staging which cost some \$4,000, was sprayed with a creosote wood preservative in hope of prolonging its life until needed.

Water Consumption to City Departments

The total use of free water by City Departments is recorded in our books as \$9,892.00. An additional amount valued at \$1,955.00 is given to all churches and various private institutions throughout the City.

During the year it was decided to discontinue the charges against the City for maintenance of fire hydrants. So, accordingly, the accumulated amount of \$3,535.78 was charged off to hydrant maintenance. This sum having been carried on the books as an asset, accumulating for several years and charged off this year, will cut extensively into the net profit for the year.

The present period of inactivity in main construction will give us an opportunity to set aside funds to make needed reinforcements and complete work started before the war.

At the present time, it is thought that the year immediately following the end of the war will be the most critical from the employment standpoint. Many of our local residents have moved to large defense plants. These war industries will require much time to convert to peace time manufacturing. During this conversion period, it is expected many former residents will return and that much idle labor will be available.

Unless plans are now made to provide for the expected unemployment situation, towns and cities not prepared may be faced with an acute labor problem.

With sufficient time now available for constructive planning, our department has made plans so that actual construction may go ahead immediately after the war, and to a limited degree help in the anticipated labor situation.

We look forward to the year 1944 confident that with the usual cooperation we will be able to discharge our responsibilities in a satisfactory manner.

For detailed activities we wish to refer you to our superintendent's report and for financial standing to the auditor's report.

Respectfully submitted,

CARL E. MORIN,

Mayor, Member Ex-Officio.

HENRY G. GOSSELIN,

Chairman.

LEROY J. HUGHES,

Clerk.

RICHARD CHRISTIANSEN,

Commissioner.

LEO F. FRECHETTE,

Commissioner.

Superintendent

February 1, 1944

Board of Water Commissioners
Berlin, N. H.

Gentlemen:

I present herewith the annual report of activities for the year 1943.

Three new services were added to the system, and fifteen old ones relaid. Seventeen meters were removed, seven changed to flat rate basis at request of the owner, and ten removed from vacant buildings.

General

The year as a whole has been an exceedingly busy one, although income and water consumption have both decreased, maintenance work has increased. Commitments, due to vacancies, have been reduced by \$2,729.00 or 3%, and consumption by 7½%.

The latter part of December 1943, a survey to ascertain the number of vacancies was made and it was found that one hundred twenty-eight houses were shut off at the street curb, and one hundred five additional rents sealed. About seventy-five percent of these were turned on and off several times during the course of the year and will probably continue so for the duration.

Godfrey Dam and Reservoir

This has been the second year in which we have had the opportunity to experiment with the new sluice gate at Godfrey dam.

The temporary intake located above the reservoir to by-pass water needed in the City, was put into use during the month of October. During this period, sluice gates were opened and the reservoir allowed to empty its contents the quickest possible way. The gates were then closed, and when the basin again filled up, the operation was repeated. Excellent results have been attained, especially in the basin bottom. Approximately four inches, or ninety percent, of all light silt, organic matter, and algae, which accumulates during the course of each year can be readily sluiced by this method. The remaining ten percent which clings to the sides of the reservoir is not entirely removed, due to the steep embankment of the basin. However, the silt is bleached, washed out, and the algae growths killed by contact with the oxygen in the air.

Ammonoosuc Pipe Line

A thorough inspection of all air valves was conducted during the year and replacement parts installed wherever needed. All old valve boxes were replaced with new ones also.

A topographical map of soil conditions, elevations, and general pipe line details is being prepared for our records.

Chlorination of Water

In early fall, the U. S. Public Health Service made a new ruling that water supplies in defense areas have bacteriological analysis of water taken daily, instead of twice monthly. So accordingly, the State Board of Health proceeded to do so. The results of the first month were not exceptionally satisfactory. Colon contamination was evident in about thirty percent of the 10 c. c. inoculations, but

not present in any of the 1 c. c. portions. It was therefore recommended that the chlorine residual be increased from .3 to .4 parts per million. This remedied the situation, but immediately caused many complaints from the public, relative to taste and odor in the drinking water.

Taste and Odor

Surveys of our water sheds show that numerous families of beaver are present. Some attempt has been made by local trappers to remove them from the Success area and some cooperation received from the State Fish and Game Department, but many still remain. The Ammonoosuc area, our main supply, has not been molested for several years, and many beaver are present. Bacteriological tests show a large amount of animal contamination present. Although statistics show that this type of contamination is not injurious to the human system, exceedingly large amounts of chlorine are necessary to overcome the resulting colon contamination which shows up as positive in bacteriological samples. It is our hope to have this area opened next spring for a short period to a limited number of reliable trappers so that these animals can be eliminated.

Distribution

War Production Order P-46, under which all utilities work, prevents extension of water mains under nearly all circumstances. The War Production Board orders have also greatly reduced house construction so that we have had very little demand for new extensions. Accordingly, no new help has been needed and our regular crew has been able to carry on with the maintenance work.

In order to conserve material, a number of old services, ordinarily replaced with new pipe, were cleaned out to the satisfaction of the customer by the use of our pipe cleaning machine.

The protective covering serving as a frost insulator surrounding the wood stave pipe line suspended underneath the Community Club bridge, and having been in service since 1930, was found to be completely rotted away, so was removed. Flow tests on velocity inside the pipe were made, and it was decided that a new covering was not necessary. However, careful observation will be made from time to time.

Agitating System In Filter Tanks

Filtering of our Ammonoosuc water supply has progressed with excellent results from 1939, date of installation, until spring of 1942. At that time the usual method of washing the beds began to fail and it became necessary to wash continually for 16-hour periods during the spring freshets and later in low water periods during the summer. When the brook flow returned to normal the filters seemed to function in the usual satisfactory manner.

In the spring of 1943 the same trouble returned and it was found practically impossible to wash the filters sufficiently to overcome the head loss, so it was decided to inspect the filter material inside one of the tanks. About six inches of the fine anthraflit on top of the filter appeared to be thoroughly clean, but below this depth, especially on both sides, to a distance of about twelve inches from either side towards the center, the filter material was thickly caked with a solid mass of sludge through which

it was impossible for water to filter. It was thought that possibility a laxity in back washing had caused this condition, so several more thorough washings with water and air were given the bed, and an investigation showed that there was no improvement. A small amount of filter material was removed and observed through a microscope with the result that a heavy growth of algae covered each grain of anthraflit upon which air and water had no effect.

An overnight experiment showed that sodium hypochloride and water having a strength of 40 p.p.m. would dissolve the algae without chemical effect on the filter material. Therefore, the entire bed was given several treatments with this chemical, then thoroughly back washed in the usual manner with air and water. Although chemical treatment killed the algae growth, investigation showed that it was still impossible to satisfactorily back wash the beds and remove the loose algae and sediment without increased agitation.

As an experiment, a piping system perforated with 7 64-inch holes at 12-inch intervals was constructed and set up inside one of the filter tanks, the purpose of which was to discharge a jet of water at a 45-degree angle directly into the solid mass around the tank. With a jet velocity of 107 f. p. s. and the backwashing of 440 feet of air p.m. an agitating movement was set up in the solid mass, breaking up the anthraflit and sediment. Fifteen minutes of this type of agitation was used, after which agitation was continued for another fifteen minutes with air only, then the usual water wash method was used. Three similar treatments were given No. 1 filter, after which an investigation of the bed itself was made, and found to be as clean as the day it was first put into service.

The experimental agitating system was then removed and systematically installed in each tank for a temporary washing. During the year, four tanks have been equipped with permanent agitating systems, and the other four are now under construction.

Recommendations

Only a few small leaks have occurred in the wooden transmission pipe lines during the year and they are apparently in good condition. However, we do recommend the purchase of several hundred feet of 14-inch cast iron pipe for emergency repairs within the city limits.

We wish to incorporate the following recommendations in this report for some future consideration.

Auxiliary Supply to Supplement Ammonoosuc in Case of Break or Drought

Ground water supply at Smith field and 10-inch main to City in accordance with the department plans and specifications \$ 25,000.00

That Centralized Quarters for Tools, Equipment and Storing Facilities Be Provided

Water Power Generator Plant for Filter House \$ 5,000.00

Excerpts from 1938 Report of the National Board of Fire Underwriters (recommendations)

Hillside Ave., Blanchard to High St., 800 ft. 10-inch pipe \$ 4,000.00
Hillside Ave., High to Prospect St., 500 ft. 8-inch

pipe	1,900.00
Prospect St., Hillside to Perkins Lane, 500 ft. 8-inch pipe	2,500.00
Champlain St., Coos to Strafford St., 1,000 ft. 8-inch pipe	3,300.00
Installing valves on remaining hydrants (Four)	400.00
	<hr/>
	\$ 12,100.00

In closing, and on behalf of the department, I wish to express my appreciation for the hearty cooperation received from the Board during the year.

Respectfully submitted,
ERNEST E. TANKARD,
Superintendent.

Budget for 1944

Cash in bank, January 1, 1944	\$ 11,238.25
U. S. Government Bonds	20,000.00
Outstanding uncollected water bills	666.00
1944 commitments (estimated)	82,000.00
	<hr/>
	\$113,904.25
Estimated uncollected for year	\$ 500.00
Abatements	250.00
Discounts	3,250.00
	<hr/>
Less	4,000.00
	<hr/>
Approximate Working Fund	\$109,904.25

Expenses

Gravity supply expense	\$ 2,000.00
Purification expense	2,000.00
Filter plant expense	700.00
Repairs to mains	500.00
Repairs to services	700.00
Maintenance	4,000.00
Meter department	400.00
Meter reading	250.00
Relaid services	150.00
General office salary	1,700.00
Thawing expense	100.00
Insurance	650.00
Stationery and printing	125.00
Garage account	1,000.00
Shop expense	300.00
Superintendence and engineering	4,100.00
Godfrey reservoir	100.00
Kent Street pump	350.00
Storehouse expense	350.00
General expense	1,000.00
Hydrant expense	500.00
Commissioners' salaries	1,100.00
	<hr/>
Operating expenses	\$ 22,075.00
Approximate working fund	\$109,904.25
Operating expenses	\$ 22,075.00
Miscellaneous improvements	500.00

GATES SET 1943

Street	Location	Number	Size
Mechanic	Near Pleasant	1	6 inch

TOTAL DISTRIBUTION PIPES AND GATES IN USE DECEMBER 31, 1943

Size	Cast Iron	Gal. Iron	Wood Stave	Cem Lined	Copper	Gates
1 ½ in. and Smaller		14,385				67
2 inch		70,473		2,440	324	153
3 inch	1,061					4
4 inch	2,853					4
6 inch	92,476			952		216
8 inch	24,899					17
10 inch	10,478					12
12 inch	10,389		320			14
14 inch	785		5,379			3
16 inch			7,500			
Total	152,921	84,858	13,190	3,392	324	490

HYDRANTS WITHOUT VALVES

Street	Location
Fourth	End of Street
Goebel	Corner Devens
Union	Near Buber's Mill
Willard	West of Hillside Avenue

METERS IN SERVICE DECEMBER 31, 1943

MAKE	5-8 in.	3-4 in.	1 in.	1 ½ in.	2 in.	3 in.	8 in.	Total
Artic	6	11			1			18
Badger	1							1
Empire	43	73	2	5	10	3		136
Gem						1	1	2
Hersey	178	10						188
Imo	5							5
King	1		1					2
Lambert	76	6	6	3	1			92
Lambert F. P.	18	2	5					25
Nash	3							3
Nilo					1			1
Trident	20	17	6					43
Worthington	1							1
Total	352	119	20	8	13	4	1	517

METERS IN STOCK DECEMBER 31, 1943

MAKE	5-8 in.	3-4 in.	1 in.	1½ in.	2 in.	3 in.	Total
Artic		2					2
Empire	11	14	3	2	3	1	34
Gen						1	1
Hersey	18	2			1		21
Imo	3						3
King					1		1
Lambert	9	17		1	3		30
Lambert F. P.		2	1				3
Trident	1	3					4
Total	42	40	4	3	8	2	99

Location of Fire Hydrants

No.	Street	Location	Static Pressure	Glen Ave.	Opp. Miles residence
	Blanchard	Corner Emery		Glen Ave.	Cross Machine Company
	Burgess	Corner Grafton	105	Glen Ave.	Car Barn
	Burgess	Corner Mason	103	Goebel	Corner Mason
	Burgess	Corner Strafford	97	50 Goebel	Corner Strafford
5	Burgess	Corner Merrimack	95	Goebel	Corner Merrimack
	Burgess	Corner Thomas		Goebel	Corner Devens
	Burgess	Corner Berwick		Gorham Road	Opp. Corbin residence
	Bridge	East of Verdun	78	Grafton	Corner Gendron
	Bridge	East of Hutchins	82	55 Grafton	Corner Lancaster
10	Cascade	Western Ave.	105	Grafton	Near Hutchins
	Cascade	Bridge St. and Wentworth Ave	95	Grafton	Corner Sullivan
	Cascade	Corbin and Gordon Aves.	91	Green	Green Square
	Champlain	Corner Alpha		Green	City National Bank
	Champlain	Near No. 388		60 Green	Near Underpass
15	Champlain	Corner Merrimack		Granite	Near York
	Cedar	Near Prospect	123	High	Corner Pleasant
	Cedar	Corner Summer	83	High	East of School St.
	Church	Corner Hillside Ave.		High	Opp. Emery St.
	Church	Near Holt Ave.		65 High	Corner Hillside Ave.
20	Church	West of Portland St.	65	High	Opp. State St.
	Church	Hickey Hill	80	High	Corner Portland St.
	Coos	Corner Hutchins	72	High	East of River St.
	Coos	Corner King	55	High	West of River St.
	Coos	Beaudoin		70 Hillsboro	South of Merrimack
25	Coos	Rockingham	75	Hillside Ave.	Near Grand Trunk Crossing
	Coos	Champlain	85	Hillside Ave.	Corner Blanchard
	Derrah	East of Lancaster	80	Hillside Ave.	Corner Spring St.
	Derrah	East of Beaudoin	63	Hillside Ave.	Corner Cedar St.
	Denmark	Between 7th and 8th Streets	65	75 Hillside Ave.	Opp. Poplar St.
30	Denmark	North of Eighth St.	65	Hillside Ave.	Opp. Lincoln St.
	Denmark	Near No. 252	25	Hillside Ave.	North of Lincoln St.
	Exchange	Front of City Garage	115	Hinchey	Corner of Fourth Ave.
	First Ave.	Corner Hill St.	76	Hutchins	Blanchard's Mill
	First Ave.	Lower End	74	80 Hutchins	Corner Success Road
35	First Ave.	Corner Roderick	96	Hutchins	Near Bean Brook crossing
	First Ave.	South of Green St.	100	Hutchins	Opp. Horn St.
	First Ave.	Corner of Clarke St.		Hutchins	North of Bridge St.
	First Ave.	Corner Laurel St.	75	Hutchins	Napert Village
	Fourth	Upper End	75	85 Jericho	Incinerator plant
40	Forbush Ave.	Corner Westcott	65	Jolbert	Corner Second Ave.
	Forbush Ave.	Corner Beaudoin	57	Jolbert	Corner Fourth Ave.
	Forbush Ave.	Corner Gendron	52	Kent	Corner Derrah
	Forbush Ave.	East of Howland	85	Kent	Corner Coos
	Glen Ave.	Glen Motor Sales	125	90 Madison Ave.	Corner Hillside Ave.
45	Glen Ave.	Top of Glen Hill	130	Madison Ave.	Corner Pine

	Madison Ave.	Corner Park	86	Prospect	Near Perkins Lane	58
	Madison Ave.	Corner River St.	185	River	Corner Willard	173
	Madigan	Corner Third Ave.	100	155 School	Corner Third	74
95	Madigan	Corner Fourth Ave.	82	School	Corner First	64
	Madigan	Corner Sixth Ave.	65	School	Near Burgess School	
	Main	Corner Eleventh		School	Corner Church	97
	Main	Corner Eighth	70	School	Corner Washington	97
	Main	Opp. Bridge St.	70	160 School	Corner Granite	99
100	Main	Corner Seventh	70	Second Ave.	Corner Harding	80
	Main	Corner Sixth	70	Second Ave.	Corner Clarke	83
	Main	Corner Fifth	70	Second Ave.	Opp. Hamlin St.	85
	Main	Opp. hay scales	68	Second Ave.	Opp. Sessions St.	103
	Main	Opp. Brown Co. lab.	70	165 Sixth Ave.	Corner Labossiere	
105	Main	Opp. Fourth	72	Skating Rink	Gilbert Street	
	Main	Opp. Third	73	Spring	West of Guilmette	
	Main	Corner Second	73	Success	East of School St.	85
	Main	Corner First	73	Success	Corner Main	
	Main	Near Chamberlain bldg.	73	170 Summer	Corner Guilmette	120
110	Main	Opp. Cambridge	75	Summer	East of Spruce	98
	Main	Corner Success		Sweden	Corner Seventh	
	Main	Corner Pleasant	100	Sweden	Corner Eighth	
	Main	Near Boston Store	115	Third Ave.	Corner Mt. Forist	70
	Main	Corner Mason	120	175 Third Ave.	St. Joseph School	
115	Main	Opp. Newberry Store	120	Union	Buber's Mill	115
	Main	Opp. Brassard's Market	120	Watson Village	Main Highway	
	Main	Opp. Mullen Drug Store	120	Watson Village	On Flat	
	Maple	Near Brown Avenue		Western Ave.	South of Gerrish	100
	Mason	Corner Granite	108	180 Western Ave.	Opp. Glidden res.	95
120	Mason	Corner Cole	108	Western Ave.	Opp. No. 694	
	Mason	Corner Champlain		Western Ave.	Opp. DeBlois res.	105
	Mason	Corner Rockingham	93	Western Ave.	Opp. Legassie res.	
	Mechanic	Between Main and Pleasane	120	Western Ave.	Opp. Birch Street	
	Mechanic	West of Pleasant	120	185 Western Ave.	Corner William St.	
125	Mechanic	Opp. Wight bldg.	110	Wight	Corner Third Ave.	
	Mechanic	Berlin Grain Company	120	Wight	Corner Boulay St.	97
	Milan Road	W. S. (Bell ice house)		Wight	Opp. Cloutier res.	95
	Milan Road	W. S. (near Smith farm)		Wight	Near Duguay	93
	Milan Road	W. S. (from Demers res.)		190 Wight	City Barn	95
130	Milan Road	W. S. (near Twitchell farm)		Wight	Front incinerator plant	
	Milan Road	W. S. (near Gibbons farm)		Willard	Corner Emery	97
	Milan Road	E. S. (Maynesboro farm)	58	Willard	West of Hillside Ave.	85
	Milan Road	E. S. (Thompson farm)	55	Willard	Corner State	84
	Mt. Forist	Near Western Ave.	100	195 Willow	Corner State	
135	Mt. Forist	Near Rouleau residence		Westcott	Corner Marble	71
	Napert Village	Near Boston and Maine		York	Front Hamel's	120
	Ninth	Corner Main				
	Norway	Opp. Sixth				
	Norway	Opp. 7th and 8th Sts.				
140	Norway	North of Eighth				
	Norway	Opp. Ninth				
	Norway	Corner Tenth				
	Oak	Corner Willard				
	Pershing Ave.	East of Verdun	66			
145	Pershing Ave.	West of Verdun	81			
	Pleasant	Opp. Carpenter res.	98			
	Pleasant	Corner Mason				
	Pleasant	Corner York	120			
	Portland	Corner Lincoln				
150	Portland	Corner Willard	80			
	Poplar	East of Summer	72			
	Poplar	West of Summer	75			

Tools and Equipment

1	Electric thawing machine.
1	Gasoline thawing machine.
1	Steam boiler.
1	Hercules power engine.
1	Worthington 105-foot gasoline driven air compressor.
1	3-inch self-priming gasoline driven Yeager pump.
1	3-inch self-priming gasoline driven pump.
1	Smith tapping machine.
1	Mueller tapping machine.
1	Trailer.
1	Pipe unloading crane.
1	Sullivan jack hammer.
1	Ingersoll jack hammer.

- 2 Ingersoll paving breakers.
- 1 Ingersoll tamper.
- 1 Myers force pump.
- 2 Diaphragm hand pumps.
- 1 Leadite burner.
- 2 Tripods.
- 6 Wheelbarrows.
- 1 Gasoline lantern.
- 10 Kerosene lanterns.
- 1 Grindstone.
- 1 1½-ton chain block.
- 1 Pair large chain tongs.
- 1 Pair small chain tongs.
- 6 24-inch pipe wrenches.
- 2 18-inch pipe wrenches.
- 8 14-inch pipe wrenches.
- 2 Vises.
- 1 Large pipe cutter.
- 3 Beaver die stocks.
- 3 Hack saw frames.
- 1 Lead melting pot.
- 2 Ladles.
- 1 Clark meter testing outfit.
- 3 Blasting chains.
- 2 Blasting batteries.
- 4 Pairs snowshoes.
- 1 Gasoline torch and soldering outfit.
- 1 Darley leak locator.
- 1 Darley pipe locator.
- 25 Picks.
- 6 Breaker points.
- 12 Hand drills.
- 6 Crow bars.
- 6 Snow shovels.
- 5 Square shovels.
- 25 Jack hammer drills.
- 2 Scythes.
- 4 Stone hammers.
- 4 Striking hammers.
- 25 Plug drills.
- 6 Pairs rubber boots.
- 4 Raincoats.

SUMMARY OF STATISTICS
For the Year Ending December 31, 1943
BERLIN WATER WORKS
 Coos County, N. H.

General Statistics

Population as of January 1, 1940—19,084.
 Date of construction—Main construction, 1892.
 Source of Supply—Bean and Horn brooks, Ammonoosuc river
 Mode of supply—Gravity.

Statistics Relating to Distribution System

- 1 Kind of pipe—Cast iron, wrought iron, copper, cement lined and wooden stave.
- 2 Sizes—Two to sixteen inch.
- 3 Extended during year—none.

- 4 Total now in use—48 miles.
- 5 Length of pipe less than 4 inches in diameter—16 miles.
- 6 Number of hydrants set during the year—none.
- 7 Number of public hydrants—197.
- 8 Number of private hydrants—97.
- 9 Number of stop gates now in use—493.
- 10 Number of stop gates added during year—1.
- 11 Number of stop gates smaller than 4-inch—223.
- 12 Range of pressure in mains—30 to 150 pounds.

Statistics Relating to Services, Meters, Etc.

- 1 Kind of pipe—Cast iron, wrought iron, brass, copper and cement lined.
- 2 Sizes—¾-inch to 6-inch.
- 3 New services added during year—3.
- 4 Total number of services now in use—2,989.

Meters

- 1 Number of meters added for the year—7.
- 2 Number of meters now in use—530.
- 3 Number of meters changed during year—66.
- 4 Number of meters tested—75.
- 5 Percentage of services on meter—16%.

Booster Pumps

- 1 Location—Corner Spring and Guilmette streets.
 Manufactured by DeLaval Steam Turbine Company.
 Description—Two single stage centrifugal pumps in series. Pumps from distribution system into a 40,000 gallon emergency storage tank on Hillside Avenue. (Pump to be used only in an emergency.)
- 2 Location—Near junction of Kent Street and Forbush Avenue.
 Manufactured by DeLaval Steam Turbine Company.
 Description—Single stage centrifugal. Direct connected to the distribution mains. Pumps into a 20,000 gallon storage tank on Forbush Avenue.

Purification Equipment

- 1 Chloro-feeder unit, venturi controlled, in service on Ammonoosuc line.
- 2 Chloro-feeder unit, meter controlled, in service on Horn brook supply line.
- 3 Chloro-feeder unit, venturi controlled, in service on Bean brook supply line.
- 4 Chloro-feeder (emergency unit) water meter operated, in stock.
- 5 One manual controlled Wallace & Tiernan chlorinator, in stock.

National Defense Equipment

One 700-watt gasoline driven light plant.

SCHEDULE OF WATER RATES
Effective July 1, 1936

Flat Rate

For first family per year	\$ 9.90
For second family per year	8.10
For third family per year	7.20
For fourth family per year	6.30
Bath tubs, each	2.25
Water closet, each	4.50

Wash basins, each	2.25
Maximum rate covering private dwelling house occupied by one family	22.50
Offices and stores, faucet	9.00
Stable	2.70
Each additional animal	.90
Hose, to be used not more than two hours per day, May 1st to October 1st	3.60

Fountains

To be used not more than six hours per day from May 1st to October 1st:	
For 1/16-inch jet or less	\$ 3.60
For 1/8-inch jet	9.00

All fountains having an orifice or discharge greater than 1/8-inch in diameter, will be supplied with water by meter.

Meter Rates

Service charge	\$0.90 per quarter
First 1,500 feet	\$.27
Next 3,500 feet	.20
Next 5,000 feet	.16
Next 10,000 feet	.13½
Next 20,000 feet	.11
Over 40,000 feet	.09
Minimum yearly meter charge	19.80

Parks and Playgrounds

The five playgrounds were opened in the summer of 1943, with a full time instructor in charge of each, for a period of eight weeks.

All playgrounds were active with very good attendance. A field day, with all playgrounds participating, was held and each playground held its own Hobby Day, Doll Show, Kite Exhibit, Poster Contest, and Pet Show in addition to routine sports and handcraft. Inter-playground baseball games were held.

It is hoped that the City will see fit to continue the appropriation for this project. Playgrounds are essential at all times and especially so during war periods.

Respectfully submitted,
 HENRIETTA E. KNAPP,
 EMMANUEL CHRISTIANSEN,
 S. D. STORY,
 Park and Playground Commissioners.

Public Finance

Assessors

We submit herewith our report for the year ending January 31, 1944, being the forty-seventh annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1943.

Lands and buildings	\$9,569,070.00
Neat stock	140.00
Cows	6,680.00
Oxen	40.00
Hogs	190.00
Fowls	2,980.00
Horses	7,570.00
Oil tanks	38,460.00
Electric plants	372,920.00
Stock in trade	1,739,792.00
Mills and machinery	6,271,465.00
	<hr/>
	\$18,009,307.00
Bank stock	1,260.63
Poll taxes	17,120.00

We wish to express our appreciation for the courtesies and assistance given us during the year by His Honor, the Mayor, City Council and other members of the City Government.

Respectfully submitted,
 RALPH L. WILSON,
 THOMAS BELLEFEUILLE,
 ARTHUR LETTRE,
 Assessors.

Tax Collector

I submit herewith my report as Tax Collector for the year ending January 31, 1944.

Levy of 1943

Taxes committed to Collector	\$711,738.95
Amount collected	\$674,009.07
Abatements	2,176.29

Discount allowed	2,747.67
	<hr/>
Total remittances to Treasurer	\$678,933.03
	<hr/>
Uncollected taxes as per Collector's list	\$ 32,805.92
Collections not in original levy	
Added taxes: Property taxes	\$ 18.48
Poll taxes	454.00
Interest collected	125.19
	<hr/>
Total remittances to Treasurer	\$ 597.67

Levy of 1942

Uncollected taxes as of February 1, 1943	\$ 41,271.88
Amount collected	\$ 36,206.46
Abatements	955.48
	<hr/>
Total remittances to Treasurer	\$ 37,161.94
	<hr/>
Uncollected taxes as per Collector's list	\$ 4,109.94
Collections not in original levy	
Added taxes: Property taxes	\$ 7.70
Poll taxes	180.00
Interest collected	1,896.61
	<hr/>
Total remittances to Treasurer	\$ 2,084.31

Levy of 1941

Uncollected taxes as of February 1, 1943	\$ 4,605.16
Amount collected	\$ 376.97
Abatements	37.67
	<hr/>
Total remittances to Treasurer	\$ 414.64
	<hr/>
Uncollected taxes as per Collector's list	\$ 4,190.52
Collections not in original levy	
Added taxes: Poll taxes	\$ 2.00
Interest collected	63.14
	<hr/>
Total remittances to Treasurer	\$ 65.14

Levy of 1940

Uncollected taxes as of February 1, 1943	\$ 3,013.79
Amount collected	\$ 141.37
Abatements	6.00
	<hr/>
Total remittances to Treasurer	\$ 147.37
	<hr/>
Uncollected taxes as per Collector's list	\$ 2,866.42

REPORTS OF DEPARTMENTS

Interest collected—paid Treasurer \$ 12.73

Levy of 1939

Uncollected taxes as of February 1, 1943 \$ 2,024.58

Amount collected \$ 25.81

Abatements 2.00

Total remittances to Treasurer \$ 27.81

Uncollected taxes as per Collector's list \$ 1,996.77

Collections not in original levy

Added taxes: Poll taxes \$ 6.00

Interest collected 7.24

Total remittances to Treasurer \$ 13.24

Levy of 1938

Uncollected taxes as of February 1, 1943 \$ 5,530.99

Amount collected \$ 32.00

Abatements 12.75

Total remittances to Treasurer \$ 44.75

Uncollected taxes as per Collector's list \$ 5,486.24

Interest collected—paid Treasurer \$ 13.74

Levy of 1937

Uncollected taxes as of February 1, 1943 \$ 3,361.27

Amount collected \$ 2.00

Remittances to Treasurer \$ 2.00

Uncollected taxes as per Collector's list \$ 3,359.27

Interest collected—paid Treasurer \$ 1.08

Levy of 1936

Uncollected taxes as of February 1, 1943 \$ 4,821.24

Amount collected \$ 5.75

Abatements 3,911.25

Total remittances to Treasurer \$ 3,917.00

Uncollected as per Collector's list \$ 904.24

Interest collected—paid Treasurer \$ 2.57

SUMMARY OF TAX SALES ACCOUNTS AS OF JANUARY 31, 1944

Debit

Tax Sale on account of levy of:

	1942	1941	1940	1939	1938	1937	1936	1934
Taxes sold to City	\$ 7,152.36	\$ 7,423.49	\$ 5,047.75	\$ 3,417.00	\$ 2,022.33	\$ 703.88	\$ 100.63	\$ 52.06
Interest collected after sale	23.10	361.78	352.33	432.80	307.38	37.33	47.43	49.88
Total Debits	\$ 7,175.46	\$ 7,785.27	\$ 5,400.08	\$ 3,849.80	\$ 2,329.71	\$ 741.21	\$ 148.06	\$ 101.94

Credit

Remittances to Treasurer								
during year	\$ 1,939.74	\$ 3,262.98	\$ 2,035.98	\$ 1,689.58	\$ 1,261.66	\$ 37.33	\$ 48.96	\$ 83.28
Abatements ...	00.00	00.00	41.91	13.29	13.23	36.91	19.78	0.00
Deeded to City								
during year	00.00	48.95	62.79	76.11	71.76	58.94	25.01	18.66
Unredeemed Taxes at close of year	5,235.72	4,473.34	3,259.40	2,070.82	983.06	608.03	54.31	0.00
Total Credits	\$ 7,175.46	\$ 7,785.27	\$ 5,400.08	\$ 3,849.80	\$ 2,329.71	\$ 741.21	\$ 148.06	\$ 101.94

Respectfully submitted,
 EARLE A. YOUNG,
 Tax Collector.

VITAL STATISTICS ON CITY FINANCES FOR LAST TEN YEARS

	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943
Valuation	\$18,441,920.00	\$18,418,760.00	\$18,329,560.00	\$18,193,020.00	\$18,027,490.00	\$17,905,680.00	\$17,881,190.00	\$18,099,040.00	\$18,113,586.00	\$18,009,307.00
Gross Bonded Debt	1,138,800.00	1,055,300.00	1,115,300.00	1,250,300.00	1,134,300.00	1,173,300.00	1,166,300.00	1,126,000.00	1,075,000.00	995,000.00
Net Bonded Debt	531,800.00	465,300.00	543,300.00	696,300.00	673,300.00	655,300.00	631,300.00	616,000.00	590,000.00	535,000.00
Budget Appropriation	699,869.61	755,140.50	747,412.31	776,905.08	836,134.35	829,442.89	793,032.81	748,633.80	745,560.26	733,738.95
Tax Levy	637,476.32	711,983.50	708,216.65	730,166.53	787,163.33	782,204.10	763,519.03	718,011.24	718,336.28	711,738.95
Tax Rate	33.50	37.50	37.50	39.00	42.50	42.50	41.50	38.50	38.50	38.50
Budget Surplus					13,176.96	15,176.33	8,171.15	13,253.26	20,368.54	23,195.42
Budget Deficit	21,210.35	19,468.91	19,887.36	42,906.14						
Net Expenditures	721,079.96	774,609.41	767,269.67	819,811.22	822,957.39	814,266.56	785,861.66	735,380.54	725,191.72	710,702.58
Taxes Outstanding	154,173.63	257,044.69	190,145.30	226,004.51	89,816.21	63,346.62	55,506.19	47,021.14	41,271.88	32,805.92

Treasurer**CITY OF BERLIN, N. H., 1943 REVENUES**

January 31, 1944

	Anticipated	Receipts	Income	Deficit
Interest and Dividend tax	\$ 2,800.00	\$ 2,852.39	\$ 52.39	
Railroad tax	4,500.00	4,612.86	112.86	
Savings Bank tax	1,300.00	892.07		\$ 407.93
National Forest Land tax	1,900.00	1,900.00		
Motor Vehicle Permit fees	6,000.00	7,721.93	1,721.93	
Other Income	5,500.00			
Interest on taxes	\$ 3,734.33			
Milk licenses	152.00			
Premium	309.96			
Less: Municipal Halls	16.49	4,179.80		1,320.20
Total Miscellaneous Revenues	\$ 22,000.00	\$ 22,159.05	\$ 1,887.18	\$ 1,728.13
Real Estate and Personal Property taxes	693,358.32	665,100.44		
National Bank Stock	1,260.63	1,260.59		
Poll taxes	17,120.00	12,572.00		
Uncollected taxes		32,805.92		
Anticipated Revenue Surplus	\$733,738.95	\$733,898.00		
	159.05			159.05
	\$733,898.00	\$733,898.00	\$ 1,887.18	\$ 1,887.18

CITY OF BERLIN, N. H., 1943 BUDGET

January 31, 1944

DEPARTMENT	Appropriated	Expended	Credits	Overdraft	Unexpended
Airport	\$ 800.00	\$ 800.00			
Assessors'	3,386.00	3,277.02			\$ 108.98
Bonds	91,000.00	91,000.00			
Cemetery	1,000.00	2,002.50	\$ 1,002.50		
City Clerk's	4,983.80	5,760.40	792.00		15.40
City Hall Rest Rooms	2,255.00	2,468.69	190.94	\$ 22.75	
City Hall	5,201.40	5,563.64	381.41		19.17
City Poor	44,000.00	43,509.32	1,640.27		2,130.95
County Tax	106,300.00	106,223.65			76.35
Civilian Defense	1,250.00	1,250.00	25.09		25.09
Decoration Day	100.00	100.00			
Election Expenses	1,605.81	1,910.06		304.25	
Fire	57,000.00	57,366.19	1,267.20		901.01
Forest Fires	100.00	2.25			97.75
Health	7,619.60	7,498.91	48.31		169.00
Insurance	3,157.00	2,662.97			494.03
Interest on Bonds	16,311.25	16,311.25	33.25		33.25
Interest—Notes Payable	1,100.00	816.72			283.28
Interest Discount—Taxes	2,600.00	2,747.67		147.67	
Library	9,035.00	9,035.00			
Lighting Streets	16,000.00	15,879.08			120.92
Miscellaneous	8,300.00	4,557.97	1,392.59		5,134.62
Municipal Court	1,200.00	2,105.70	1,089.41		183.71
Overlay	7,500.00	7,226.56	668.18		941.62
Parks and Playgrounds	1,350.00	1,350.00			
Police	47,410.52	47,883.68	72.00	401.16	
Public Works	108,113.57	140,749.97	40,853.73		8,217.33
Salaries	6,000.00	5,980.00			20.00
Schools	170,000.00	174,128.38	8,343.81		4,215.43
State Aid	500.00	500.00			
Tax Collector's	5,950.00	5,717.23	1.57		234.34
Treasurer's	2,610.00	2,127.76	7.73		489.97
Budget Fund Surplus	\$733,738.95	\$768,512.57	\$ 57,809.99	\$ 875.83 23,036.37	\$ 23,912.20
Budget Fund Surplus			\$ 23,036.37	\$ 23,912.20	\$ 23,912.20
Anticipated Revenue Surplus			159.05		
			\$ 23,195.42		

CITY OF BERLIN, N. H., BALANCE SHEET

January 31, 1944

Assets:

Cash:			
Gen. Account—Berlin City Nat'l Bank	\$	52,077.21	
National Shawmut Bank of Boston		36,343.21	
City Treasurer's petty cash		15.00	
City Clerk's change account		75.00	
			\$ 88,510.42
Pledged Cash Funds:			
Recreational Fund Cash	\$	325.00	
Withholding Tax Fund Cash		2,506.27	
War Bond Fund Cash		443.90	
			\$ 3,275.17
Taxes Receivable:			
	Property	Poll	
1936 Levy	\$ 584.24	\$ 320.00	\$ 904.24
1937 Levy	749.27	2,610.00	3,359.27
1938 Levy	1,006.74	4,479.50	5,486.24
1939 Levy	1.27	1,995.50	1,996.77
1940 Levy	210.42	2,656.00	2,866.42
1941 Levy	326.52	3,864.00	4,190.52
1942 Levy	549.94	3,560.00	4,109.94
1943 Levy	28,257.92	4,548.00	32,805.92
			\$ 55,719.32
Due from State:			
National Defense Program	\$	275.94	
Accounts Receivable		1,977.70	2,253.64
			\$ 3,099.39
Other Assets:			
Tax Deeds	\$	3,099.39	
Tax Sales		16,684.68	19,784.07
			\$460,000.00
Water Bonds Outstanding			
City Debt—Feb. 1, 1943	\$	454,795.91	
Less: Bonds paid	\$	91,000.00	
Profit-Tax			
Deed Sales		453.87	
Adj. of Tax			
Deed Account		112.91	
Checks charged off		213.98	
Checks issued, error		11.16	
Excess N. H. Forest			
Land Tax 1942		64.94	
Surplus—1943		23,195.42	115,052.28
			339,743.63
Public Improvement Bonds			
issued Dec. 30, 1943	\$	36,000.00	
Net City Debt—Jan. 31, 1944			\$375,743.63
			\$1,005,286.25

Liabilities:

Equipment Note Outstanding		\$	2,400.00
Bonds Outstanding			
February 1, 1943	\$	565,000.00	
Notes Outstanding			
February 1, 1943		25,000.00	
			\$590,000.00
Bonds paid in 1943	\$	66,000.00	
Notes Paid in 1943		25,000.00	91,000.00
			\$499,000.00
Public Imp. Bonds issued Dec. 30, 1943	36,000.00		535,000.00
			460,000.00
Pledged Cash Funds—Liab.:			
Recreational Fund	\$	325.00	
Withholding Tax Fund		2,506.27	
War Bond Fund		443.90	3,275.17
			732.35
Dog licenses			732.35
Public Improvement Fund J.			3,722.93
Account Payable			155.80
			\$1,005,286.25

CITY OF BERLIN, N. H., BONDED DEBT

January 31, 1944

City of Berlin—4½% Junior High School Bonds issued December 1, 1925; \$10,000 maturing annually to December 1, 1940; \$5000 maturing annually to December 1, 1945.	\$175,000.00	\$ 10,000.00
City of Berlin—4½% School Improvement Bonds issued July 1, 1930; \$10,000 maturing annually to July 1, 1950.	200,000.00	70,000.00
City of Berlin—3½% Public Improvement Bonds issued June 1, 1936; \$6000 maturing annually to June 1, 1951.	90,000.00	48,000.00
City of Berlin—3½% Public Improvement Bonds issued February 1, 1937; \$3000 maturing annually to February 1, 1952.	45,000.00	24,000.00
City of Berlin—2¾% Public Improvement Bonds issued July 1, 1937; \$10,000 maturing annually to July 1, 1947.	100,000.00	40,000.00
City of Berlin—3% Public Improvement Bonds issued December 1, 1937; \$5000 maturing annually to December 1, 1952.	75,000.00	45,000.00
City of Berlin—2¼% Public Improvement Bonds issued December 1, 1939; \$6000 maturing annually to December 1, 1949; \$5000 maturing annually to December 1, 1954.	85,000.00	61,000.00
City of Berlin—1¾% Public Improvement Bonds issued November 1, 1940; \$6000 maturing annually to November 1, 1950; \$5000 maturing annually to November 1, 1955.	85,000.00	67,000.00
City of Berlin—2½% Public Improvement Bonds issued December 1, 1941; \$6000 maturing annually to December 1, 1956.	90,000.00	78,000.00
City of Berlin—2½% Public Improvement Bonds issued May 1, 1942; \$4000 maturing annually to May 1, 1957.	60,000.00	56,000.00
City of Berlin—1¾% Public Improvement Bonds issued December 30, 1943; \$3000 maturing annually to December 30, 1955.	36,000.00	36,000.00
Total Bonded Debt:		<u>\$535,000.00</u>

CITY OF BERLIN, N. H., INDEBTEDNESS NOTES

January 31, 1944

Equipment Note

City of Berlin—2% Equipment Note issued January 26, 1944; payable \$800.00 annually \$ 2,400.00 \$ 2,400.00

Indebtedness

Bonds Outstanding \$535,000.00

Equipment Note 2,400.00

Total Indebtedness \$537,400.00

Water Bonded Debt

City of Berlin—4¼% Water Bonds issued April 1, 1925; \$10,000 maturing annually to April 1, 1930; \$700,000.00 \$440,000.00
\$15,000 maturing annually to April 1, 1940; \$20,000 maturing annually to April 1, 1950; \$30,000 maturing annually to April 1, 1960.

City of Berlin—1¾% Water Bonds issued September 1, 1940; \$5000 maturing annually to September 1, 1947. 35,000.00 20,000.00

Total Water Bonded Debt \$460,000.00

CITY OF BERLIN, N. H.

BOND RETIREMENT

1944	\$ 64,000.00
1945	64,000.00
1946	59,000.00
1947	59,000.00
1948	49,000.00
1949	49,000.00
1950	48,000.00
1951	37,000.00
1952	28,000.00
1953	23,000.00
1954	23,000.00
1955	18,000.00
1956	10,000.00
1957	4,000.00
	<hr/>
	\$535,000.00

E. L. DELISLE,
City Treasurer.

Auditors' Water Department

February 17, 1944

Board of Water Commissioners
Berlin Water Works
Berlin, New Hampshire

Gentlemen:

In accordance with your instructions, we have examined the books and records of the Berlin Water Works for the year ended December 31, 1943. We have verified the assets and liabilities as disclosed by the General Ledger on that date and, without making a detailed audit of all transactions for the period, we have reviewed the income and expense accounts by methods and to the extent we deemed appropriate.

In our opinion, the Exhibits and Schedules which follow fairly present the financial condition of the Berlin Water Works on December 31, 1943, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied throughout the period on a basis consistent with that of the preceding year.

Respectfully submitted,
PEISCH, ANGELL & COMPANY

BERLIN WATER WORKS—EXHIBIT I

Balance Sheet—December 31, 1943

Assets

Current Assets—	
Office Cash Fund	\$ 75.00
Cash in Bank—	
Berlin National Bank	6,395.34
Cash in Bank—Berlin Savings	
Bank & Trust Company	4,842.91
	<hr/>
	\$ 11,313.25
United States Bonds	20,000.00
Accounts Receivable—	
Flat Rate	\$ 326.72
Metered	339.64
Miscellaneous	166.24
	<hr/>
	832.60
Materials and supplies	6,126.17
	<hr/>
Total Current Assets	\$ 38,272.02
Fixed Assets—	
Land	\$ 4,150.00
Godfrey Reservoir	69,211.87
Plant and Equipment	
(Schedule 1)	\$990,025.61
Less, reserve for depreciation	426,261.18
	<hr/>
	563,764.43
	<hr/>
Total Fixed Assets	537,126.30
	<hr/>
Total Assets	\$675,398.32

Liabilities

Current Liabilities—	
Interest accrued—4¼% Bonds	\$ 4,675.00
Interest accrued—1¾% Bonds	116.67
Withholding Tax Liability	259.84
	<hr/>
Total Current Liabilities	\$ 5,051.51
Bonded Debt—	
First Mortgage 4½'s 1944/60	\$440,000.00
First Mortgage 1¾'s 1943/47	20,000.00
	<hr/>
Total Bonded Debt	460,000.00
Contributions in aid of construction	58,397.31
Municipal Investment—	
Balance, January 1, 1943	\$145,240.01
Add—	
Net profit from operations (Exhibit II)	9,064.89
Net profit from sale of automobile	381.32
	<hr/>
	\$154,686.22
Deduct—	
Hydrant expense for prior years charged	
to City of Berlin, now cancelled	2,736.72
	<hr/>
Balance, December 31, 1943	151,949.50
	<hr/>
Total Liabilities	\$675,398.32

BERLIN WATER WORKS—EXHIBIT II

Statement of Operations—Year Ended December 31, 1943

Operating Income

Commercial water—Flat rate	\$ 52,319.30
Commercial water—Metered	25,102.72
	<hr/>
	\$ 77,422.02
Industrial water—Flat rate	\$ 1,727.28
Industrial water—Metered	6,065.70
	<hr/>
	7,792.98
Municipal Water—	
Sprinkling	\$ 135.00
Hydrants	7,920.00
Flat rate	201.54
Metered	1,494.68
	<hr/>
	9,751.22
	<hr/>
Gross Income	\$ 94,966.22
Operating Expense	
Water Supply—	
Gravity supply labor	\$ 1,213.15
Gravity supply expense	759.94
Purification supplies and expense	1,979.92
Repairs to mains	429.39
Repairs to services	84.94
Hydrant expense	799.06
Superintendence and engineering	3,800.00

Maintenance labor	3,673.44	Repairs to Y.M.C.A. pipe lines	221.72
	<hr/>		<hr/>
	12,739.84		4,620.80
Distribution—		Total Operating Expense	21,027.56
Meter department—Supplies			<hr/>
and expense	\$ 375.70	Income from Operations	\$ 73,938.66
Repairs to services	663.52		
	<hr/>	Other Income	
	1,039.22	Discounts taken	\$ 48.26
Commercial—		Bond interest received	175.00
Meter indexing salaries	178.26		<hr/>
General—			223.26
Office salaries	\$ 1,617.00		<hr/>
Office expense	93.27		\$ 74,161.92
General expense	739.17		
	<hr/>	Other Expense	
	2,449.44	Interest paid 4¼% Bonds	\$ 18,912.50
Miscellaneous Undistributed Expense—		Interest paid 1¾% Bonds	408.33
Commissioners' salaries	\$ 1,025.00	Abatements—Flat rate	8,839.81
Thawing account	162.66	Abatements—Metered	3,058.62
Insurance	212.28	Discounts—Flat rate	2,204.68
Stationery and printing	111.75	Discounts—Metered	1,348.21
Garage expense	1,014.67		<hr/>
Shop expense	203.65		34,772.15
Maintenance	284.73	Income before Depreciation	\$ 39,389.77
Filter plant expense	631.45	Depreciation (Schedule 1)	30,324.88
Godfrey Dam sluice gate	50.00		<hr/>
Kent Street pump	303.89	Net Income for Year	\$ 9,064.89
Maple Street	16.49		
Storehouse expense	382.51		

BERLIN WATER WORKS—SCHEDULE 1
Plant Assets and Reserves for Depreciation

Fixed Assets

	Balances 12-31-42	Additions During Year	Deductions During Year	Balances 12-31-43
Transmission mains	\$266,122.65	\$	\$	\$266,122.65
Distribution mains	414,372.53			414,372.53
Hydrants	11,262.04			11,262.04
Meters	11,556.81			11,556.81
Water supply structures	86,857.40			86,857.40
Water storage structures	1,200.00			1,200.00
Pumps and pumping equipment	500.00			500.00
Distribution System, structures	3,904.84			3,904.84
General Office equipment	1,872.84			1,872.84
Shop equipment	5,853.18	35.00		5,888.18
Purification equipment	6,607.93			6,607.93
Trucks and automobiles	2,334.35	1,178.69	857.95	2,655.09
Services	79,106.92	137.65		79,244.57
Regulator house and pipe line	6,053.97			6,053.97
Filter plant	51,594.70	15.61		51,610.31
Coagulating basin	39,067.74	892.75		39,960.49
Filter agitators	107.12	248.84		355.96
Totals	\$988,375.02	\$ 2,508.54	\$ 857.95	\$990,025.61

Reserves for Depreciation

Transmission mains	\$155,006.09	\$ 9,617.28	\$	\$164,623.37
Distribution mains	121,039.79	9,222.24		130,262.03
Hydrants	2,915.14	225.24		3,140.38
Meters	7,261.19	577.80		7,838.99
Water supply structures	43,624.61	3,165.84		46,790.45
Water storage structures	1,041.00	60.00		1,101.00
Pumps and pumping equipment	434.98	25.08		460.06
Distribution System, structures	1,018.90	78.12		1,097.02
General Office equipment	1,254.09	187.32		1,441.41
Shop equipment	3,994.14	583.32		4,577.46
Purification equipment	5,749.45	600.96		6,410.41
Trucks and automobiles	1,612.06	636.60	789.17	1,459.39
Services	51,774.13	3,231.64		55,005.77
Regulator house and pipe line		121.08		121.08
Filter plant		1,152.00		1,152.00
Coagulating basin		780.36		780.36
Totals	\$396,725.57	\$ 30,324.88	\$ 789.27	\$426,261.18

Auditors' City of Berlin

February 17, 1944

To the Honorable Mayor and City Council
Berlin, New Hampshire
Gentlemen:

In accordance with your instructions, we have audited the books and records of the City of Berlin for the year ended January 31, 1944. We have verified the assets and liabilities as disclosed by the general ledger on that date and, without making a detailed audit of all transactions for

the period, we have reviewed the income and appropriation accounts by methods and to the extent we deemed advisable.

In our opinion, the Exhibits and Schedules which follow fairly present the financial condition of the City of Berlin on January 31, 1944 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied throughout the period under review on a basis consistent with that of the preceding year.

Respectfully submitted,
PEISCH, ANGELL & COMPANY

EXHIBIT I—CITY OF BERLIN, N. H. BALANCE SHEET, JANUARY 31, 1944

Assets				Liabilities	
Cash				Accounts Payable	\$ 155.80
Berlin City National Bank		\$ 52,077.21		General City Notes and Bonds	
National Shawmut Bank		36,343.21		Junior High School 4½'s 1944-45	\$ 10,000.00
Petty Cash Fund—City Treasurer		15.00		School Improvement 4½'s 1944-50	70,000.00
Change Fund—City Clerk		75.00		Public Improvement 3½'s 1944-51	48,000.00
		\$ 88,510.42		Public Improvement 3½'s 1944-52	24,000.00
				Public Improvement 2¾'s 1944-47	40,000.00
				Public Improvement 3's 1944-53	45,000.00
				Public Improvement 2¼'s 1944-54	61,000.00
				Public Improvement 1¾'s 1944-55	67,000.00
				Public Improvement 2¼'s 1944-57	78,000.00
				Public Improvement 2½'s 1944-58	56,000.00
				Public Improvement 1¾'s 1944-55	36,000.00
				Equipment Note 2% 1-26-47	2,400.00
					537,400.00
Pledged Cash Funds				Water Works Bonds	
Recreation Fund Cash	\$	325.00		Water Works 4½'s 1944-60	\$440,000.00
Withholding Tax Fund Cash		2,506.27		Water Works 1¾'s 1944-47	20,000.00
War Bond Fund Cash		443.90			460,000.00
		3,275.17		Pledged Cash Fund Liabilities	
				Recreation Fund Liability	\$ 325.00
				Withholding Tax Fund Liability	2,506.27
				War Bond Tax Liability	443.90
					3,275.17
Taxes Receivable				Other Liabilities	
Property				Dog License Net Income—Due schools	\$ 732.35
Levy of 1936	\$ 584.24	\$ 320.00	\$ 904.24	Public Improvement J	3,722.93
Levy of 1937	749.27	2,610.00	3,359.27		4,455.28
Levy of 1938	1,006.74	4,479.50	5,486.24		
Levy of 1939	1.27	1,995.50	1,996.77		
Levy of 1940	210.42	2,656.00	2,866.42		
Levy of 1941	326.52	3,864.00	4,190.52		
Levy of 1942	549.94	3,560.00	4,109.94		
Levy of 1943	28,257.92	4,548.00	32,805.92		
	\$ 31,686.32	\$ 24,033.00	\$ 55,719.32		
			55,719.32		
Due from State					
Bounties on animals		\$ 77.70			
National Defense program		275.94			
1943 State tax (estimated)		1,900.00			
		2,253.64			
Other Assets					
Tax sales		\$ 16,684.68			
Tax deeds		3,099.39			
		19,784.07			
Water Works Bonds Outstanding			460,000.00		
City Net Debt (Exhibit II)			375,743.63		
			\$1,005,286.25		
Total Assets and Net Debt				Total Liabilities	\$1,005,286.25

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT II
Analysis of City Net Debt

Balance February 1, 1943		\$454,795.91
Add—		
Overdrafts of Appropriations	\$	875.83
Public Improvement Bonds (new issue)		36,000.00
		36,875.83
		\$491,671.74
Deduct—		
Net profit on sale of tax deeds for year	\$	453.87
Adjustment of tax deed account, sales of prior years		112.91
City bonds paid during year		91,000.00
Unpresented checks of prior years charged off		213.98

Unexpended balances of appropriations	23,912.20
Income realized in excess of estimates	159.05
Checks issued in error	11.16
Excess National Forest Land tax	64.94
	115,928.11
Balance January 31, 1944	\$375,743.63

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT III
Statement of Estimated Revenues and Receipts for the Year Ended January 31, 1944

	Estimated Revenue	Realized Revenue	Excess	Unrealized
Automobile taxes	\$ 6,000.00	\$ 7,721.93	\$ 1,721.93	\$
Taxes Receivable				
State of N. H.,				
Int. & Div. tax	2,800.00	2,852.39	52.39	

Railroad tax	4,500.00	4,612.86	112.86		1943 Tax Levy	711,738.95	678,933.03		32,805.92
Savings bank tax	1,300.00	892.07		407.93					
National Forest					Total Estimated				
Land tax	1,900.00	1,900.00*			Revenue	\$733,738.95	\$701,092.08	\$ 1,887.18	\$ 34,534.05
Other income	5,000.00	4,179.80		1,320.20	*Transferred to Accounts Receivable				1/31/44.
	<u>\$ 22,000.00</u>	<u>\$ 22,159.05</u>	<u>\$ 1,887.18</u>	<u>\$ 1,728.13</u>					

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT IV
Statement of Appropriations and Expenditures for the Year Ended January 31, 1944

	Appropriations	Income Credits	Expended	Unexpended Balance	Overdraft
Airport	\$ 800.00	\$	\$ 800.00	\$	\$
Assessors' Department	3,386.00		3,277.02	108.98	
Bonds	91,000.00		91,000.00		
Cemetery	1,000.00	1,002.50	2,002.50		
City Clerk's Department	4,983.80	792.00	5,760.40	15.40	
City Hall	5,201.40	381.41	5,563.64	19.17	
City Hall Rest Rooms	2,255.00	190.94	2,468.69		22.75
City Poor	44,000.00	1,640.27	43,509.32	2,130.95	
Civilian Defense	1,250.00	25.09	1,250.00	25.09	
County Tax	106,300.00		106,223.65	76.35	
Decoration Day	100.00		100.00		
Election Expense	1,605.81		1,910.06		304.25
Fire Department	57,000.00	1,267.20	57,366.19	901.01	
Forest Fires	100.00		2.25	97.75	
Health Department	7,619.60	48.31	7,498.91	169.00	
Insurance	3,157.00		2,662.97	494.03	
Interest on Bonds	16,311.25	33.25	16,311.25	33.25	
Discount on Notes Payable	1,100.00		816.72	283.28	
Interest Discounts—Taxes	2,600.00		2,747.67		147.67
Library	9,035.00		9,035.00		
Lighting Streets	16,000.00		15,879.08	120.92	
Miscellaneous	8,300.00	1,392.59	4,557.97	5,134.62	
Municipal Court	1,200.00	1,089.41	2,105.70	183.71	
Overlay	7,500.00	668.18	7,226.56	941.62	
Parks and Playgrounds	1,350.00		1,350.00		
Police Department	47,410.52	72.00	47,883.68		401.16
Public Works	108,113.57	40,853.73	140,749.97	8,217.33	
Salaries	6,000.00		5,980.00	20.00	
Schools	170,000.00	8,343.81	174,128.38	4,215.43	
State Aid	500.00		500.00		
Tax Collector's Department	5,950.00	1.57	5,717.23	234.34	
Treasurer's Department	2,610.00	7.73	2,127.76	489.97	
Totals	<u>\$733,738.95</u>	<u>\$ 57,809.99</u>	<u>\$768,512.57</u>	<u>\$ 23,912.20</u>	<u>\$ 875.83</u>
	57,809.99			875.83	
	\$791,548.94				
	768,512.57				
	<u>\$ 23,036.37</u>			<u>\$ 23,036.37</u>	

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT V
Statement of Cash Receipts and Disbursements for the Year
Ended January 31, 1944

Cash Balances, February 1, 1944

Berlin City National Bank	\$ 73,998.13
National Shawmut Bank	69,739.73
	<u>\$143,737.86</u>

Add Receipts

Graziella Brooks, tax collector	\$ 23,480.66
Gaston A. Cournoyer, tax collector	18,249.19
J. W. Gonya, tax collector	40.00
H. Schnare, tax collector	3.08
Earle A. Young, tax collector	710,318.55
Gaston A. Cournoyer, city clerk	459.66
State of New Hampshire—Refunds and disbursements	7,237.13
Public Works department	4,259.19
City Poor department	1,640.27
Health department	39.31
Milk licenses	152.00
Tax Collector's department	1.57
Municipal Court	1,089.41
School department	4,524.22
City Hall rest rooms	6.64
Miscellaneous income	894.59
Unpresented checks charged off	237.00
Edward J. Legassie, settlement	3,151.84
Sale of tax anticipation notes	200,000.00
City Treasurer's department	7.73
Fire department	2.00
Dolly Copp Wood, stumpage	500.00
City Hall	1.41
State of New Hampshire—	
Interest and dividends tax	2,852.39
Railroad tax	4,612.86
Savings Bank tax	892.07
Police Department—bicycle registration	72.00
Civilian Defense—telephone reimbursement	25.09
Public Improvement bonds	36,000.00
Premium on bonds	309.96
Accrued interest on bonds	33.25
Notes Payable—For purchase of equipment	2,400.00
Total Receipts	\$1,023,493.07

Deduct Disbursements

Airport expense	\$ 800.00
Assessors' department	3,277.02
Band concerts	300.00
Bonds paid	91,000.00
Cemetery	2,002.50
Charged off checks paid	11.86
City Clerk's department	5,760.40
City Hall	5,563.64
City Hall rest rooms	2,468.69
City poor	43,509.32
Civilian Defense	1,250.00
County tax	106,223.65
Decoration Day	100.00

Fire department	57,366.19
Forest fires	2.25
Health department	7,498.91
Insurance	2,662.97
Interest on bonds	16,311.25
Interest Discounts—Notes payable	816.72
Interest Discounts—Taxes	2,747.67
Library	9,035.00
Lighting streets	15,879.08
Miscellaneous	4,257.97
Municipal Court	2,105.70
National Defense program	1,668.35
Overlay	7,226.56
Parks and playgrounds	1,350.00
Police department	47,883.68
Public Works department	140,749.97
Salaries	5,980.00
Schools	174,128.38
State aid	500.00
Tax sales	7,152.36
Tax Collector's department	5,717.23
Tax deeds	673.91
Treasurer's department	1,971.96
Municipal halls	36.49
Election expense	1,910.06
Auto tax expense	679.28
Bounty on animals	77.70
Dog licenses expense	137.71
1942 taxes	5.85
1943 taxes	10.23
Notes paid	300,000.00
Total Disbursements	\$1,078,810.51

Cash Balances, January 31, 1944

Berlin City National Bank	\$ 52,077.21
National Shawmut Bank	36,343.21
	<u>\$ 88,420.42</u>

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 1**Analysis of Changes in Tax Deeds**

	Balances 2-1-43	Additions	Deductions	Balances 1-31-44
Berlin Heights Addition	\$ 29.94	\$	\$	\$ 29.94
George Blair	3.76*	3.76		
Elwin Brown	202.87		202.87	
Edward Baillargeon	211.71		211.71	
Rose O. Cloutier	31.73			31.73
Gladys Dale	50.51			50.51
Demers lots	193.85			193.85
A. B. Forbush	743.01	74.35	212.97	604.39
J. C. Footer	247.51			247.51
Patrick Furlong	45.80			45.80
Leo Frechette	25.44			25.44
Marie Harpin	84.50			84.50
W. C. Hoxie	18.92			18.92
William Hickey	10.00*	60.66		50.66
Wilfrel Hamel	40.83		40.83	
Carrie Johnson	1.53*	1.53		
Edward R. Marshall	64.35			64.35

Arthur Martin	26.02*	26.02		
George MacArthur	56.69		56.69	
A. N. McCready	158.93		105.80	53.13
Elmer J. Noyes	63.66			63.66
New England Land lots	258.04			258.04
Kathleen Dawson	200.39			200.39
Otis Perry lots	258.04			258.04
Alphonse Roy	11.38*	11.38		
Hazen Smith	.97*	.97		
Ernest A. St. Hilaire	24.84*	63.75	3.00	35.91
Estate of James Willey	71.36			71.36
Edward Webb	14.33		14.33	
Bert Wood estate	60.18			60.18
Frank E. Sloane		132.95		132.95
Olie Gunnarson		101.10		101.10
Olie Gunnarson		113.55		113.55
Isaac Wedge ..		46.69		46.69
Nils Gunnarson		59.98		59.98
Albert E. Hamel		69.22		69.22
Fred Arenburg		70.90		70.90
Totals	\$3,054.09	\$ 836.81	\$ 791.51	\$3,099.39

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 2
Analysis of Changes in Tax Sales

Year	Balances 2-1-43	Additions for Period	Deductions Abatements & Redemption	Balances 1-31-44
1934	\$ 52.06	\$	\$ 52.06	\$
1936	100.63		46.32	54.31
1937	703.88		95.85	608.03
1938	2,022.33		1,039.27	983.06
1939	3,417.00		1,346.18	2,070.82
1940	5,047.75		1,788.35	3,259.40
1941	7,423.49		2,950.15	4,473.34
1942		7,152.36	1,916.64	5,235.72
	\$ 18,767.14	\$ 7,152.36	\$ 9,234.82	\$ 16,684.68

SCHEDULE 3

Tax Anticipation Notes Outstanding

NONE

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 4
Analysis of Bonded Debt

	Balance 2-1-43	Paid During Year	Balance 1-31-44
Jr. High School 4½'s 1943-45	\$ 15,000.00	\$ 5,000.00	\$ 10,000.00
East Side School			
Fire Sta. and Voting Place 4¼'s 1943	5,000.00	5,000.00	

School Imp.	4½'s 1943-50	80,000.00	10,000.00	70,000.00
Public Imp.	3½'s 1943-51	54,000.00	6,000.00	48,000.00
Public Imp.	3½'s 1943-52	27,000.00	3,000.00	24,000.00
Public Imp.	2¾'s 1943-47	50,000.00	10,000.00	40,000.00
Public Imp.	3's 1943-53	50,000.00	5,000.00	45,000.00
Public Imp.	2¼'s 1943-54	67,000.00	6,000.00	61,000.00
Public Imp.	1¾'s 1943-55	73,000.00	6,000.00	67,000.00
Public Imp.	2¼'s 1943-57	84,000.00	6,000.00	78,000.00
Public Imp.	2½'s 1943-58	60,000.00	4,000.00	56,000.00
Pub. Imp. Notes	2¾'s 1943	25,000.00	25,000.00	
		\$590,000.00	\$ 91,000.00	\$499,000.00

Bonds Issued During Year:
Public Improvement 1¾'s 1944-55 36,000.00

Bonded Debt—January 31, 1944 \$535,000.00

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 5
Analysis of Changes in Cemetery Trust Funds

	Balances 2-1-43	Income	Expenses	Balances 1-31-44
Joseph A. Wagner Fund	\$ 556.98	\$ 9.77	\$ 5.00	\$ 561.75
Moses and Sophie Angel- owitz Fund	212.82	3.72	5.00	211.54
Nellie Addleson Fund	109.15	1.91		111.06
A. W. Walters Fund	344.97	6.05	3.00	348.02
May W. Levy Fund	202.06	3.55	5.00	200.61
Joe Vachon Fund	103.70	1.81		105.51
George E. and Etta H. Kent Fund	306.05	5.38	3.00	308.43
A. M. & Hyman Stahl Fund	2,000.00	35.15	15.00	2,020.15
Totals	\$3,835.73	\$ 67.34	\$ 36.00	\$3,867.07

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 6
Municipal Court—Receipts and Disbursements

	Total Receipts	Expenses	Disbursements Paid to City Treasurer	Total Dis- bursements
February	\$ 114.74	\$ 70.44	\$ 44.30	\$ 114.74
March	200.50	131.20	69.30	200.50
April	100.80	38.26	62.54	100.80
May	437.00	133.92	303.08	437.00
June	83.10	70.28	12.82	83.10
July	61.40	17.11	44.29	61.40
August	113.99	53.24	60.75	113.99
September	328.38	34.13	294.25	328.38
October	302.92	253.30	49.62	302.92
November	195.52	124.60	70.92	195.52
December	64.90	20.12	44.78	64.90
January	65.60	32.84	32.76	65.60
Totals	\$ 2,068.85	\$ 979.44	\$ 1,089.41	\$ 2,068.85

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 7**Receipts and Disbursements—Library Trustees**

Cash in Bank, February 1, 1943	\$ 157.13
Add Receipts—	
City Appropriations	\$ 9,035.00
Fines	549.50

 9,584.50

 \$ 9,741.63

Deduct Disbursements—

Salaries	\$ 5,353.47
Books	1,418.66
Periodicals	242.91
Supplies	125.99
Postage, freight and express	15.87
Janitor	610.89
Cleaning supplies	49.03
Repairs	141.63
Water, heat and lights	680.84
Telephone	40.29
Miscellaneous	59.04

Binding	104.25
Furniture and equipment	401.61

 Total Disbursements 9,244.48

 Cash in Bank, January 31, 1944 \$ 497.15
Schedule 8—Surety Bonds

Earle A. Young, tax collector, term beginning 4-1-43	\$ 35,000.00
Earle A. Young, tax collector, term beginning 7-20-43	5,000.00
Gaston A. Cournoyer, city clerk, term beginning 4-1-43	3,000.00
Edward J. Delisle, city treasurer, term beginning 3-30-43	30,000.00
Graziella A. Brooks, assistant tax collector, term beginning 7-20-43	1,000.00
Cecile Lessard Blanchette, clerk, tax collector's office, term beginning 7-20-43	1,000.00
Oscar B. Bergquist, chief fire department, term beginning 6-22-43	5,000.00

