



BERLIN

NEW HAMPSHIRE

MUNICIPAL ACTIVITIES

JANUARY 31 1945

1945

FORTY-EIGHTH
ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES
AND MUNICIPAL ACTIVITIES

OF THE

CITY OF BERLIN, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1945

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



1945

Smith & Town, Printers
Berlin, N. H.

332.01
B515
1945

Index

	Page
Mayor's Report for Year	3
Executive Department Personnel.....	6-13
Public Education	
Schools	14-17
Public Library	18-22
Public Protection	
Health Department	23-25
Fire Department	26-27
Police Department	28-34
Municipal Court	34
Building Inspector	35
Weights and Measures	36-37
Other Activities	
City Clerk	38
Relief Department	39-40
Public Service	
Public Works	41-42
Water Board	43-70
Parks and Playgrounds.....	71
Public Finance	
Assessors	72
Tax Collector	73-75
Vital Statistics on City Finances for Last Ten Years ...	76
Treasurer	62-70
Auditor	77

Report of Mayor

To the Citizens of Berlin:

January 27, 1945 has brought us to the end of another fiscal year during which the financial structure of your City has been strengthened further by a reduction of \$24,874.21 in the net city debt, mainly due to a budget surplus. At this point one must not lose sight of the fact that all appropriations to the budget for 1944-45 were made on the basis of fifty-two weeks but that fifty-three weeks were charged against all accounts, with the exception of the School and Police Departments and the City Hall account. In the case of the two last named, the fifty-third week was paid out of the Miscellaneous Account which had been purposely set at a higher figure than usually necessary to be used as a cushion to absorb the cost of the extra week, where it was not possible for a department to manage with its appropriation.

It was possible to show a budget surplus while faced with a monthly War Bonus given to all city employees amounting to approximately \$22,000.00 for the whole year. Increased cost and poorer quality of materials purchased, increased payments for overtime due to shortage of manpower—and another notable item not to be overlooked—was that due to the tax rate reduction of \$1.00 and a drop in anticipated revenue, total appropriations were \$22,700.00 less than the previous year.

Your City is well on the way in replacing old and obsolete equipment: the pace would have been more rapid if it had been possible to purchase what is still necessary and needed without the necessary and difficult process of restriction certificates, quotas, etc. Nevertheless, we have managed to buy equipment amounting to about \$19,000.00.

During the year two heavy duty trucks were bought for the Public Works Department: other major items of equipment purchased for this department consisted of a new rubbish body, one new sidewalk tractor plow, plows and wings for the two heavy trucks just mentioned.

There is also on order for the Fire Department a much needed all steel Aerial Ladder with booster equipment, which is expected

to be delivered soon; this equipment when received will greatly aid this department in the protection of limb and life itself, also expedite fire-fighting and help keep fire losses to a minimum, which during the last year were at the lowest figure since a very long time—that figure being \$14,393.59.

On improvements of a permanent nature we have spent during the year approximately \$45,000.00 of which \$19,000.00 was expended on work which in a very few years will have paid for themselves in direct savings in maintenance charges, particular reference being made to the Enman Hill, Western Avenue sewer and the Incinerator improvements. In this matter I recommend that you scrutinize the report of the Commissioner of Public Works. The balance of improvements were sidewalks, other sewer and street construction, airport and N.Y.A. building improvements.

On the N.Y.A. Building the improvement amounted to about \$2,350.00 and this amount was spent in getting this property ready for the Bay State Garment Company, which has been operating since May 1st last year and at present having about 80 people on the payroll, which, if maintained at the present rate, will approximate \$80,000.00 per year.

Faced with higher costs in practically all cases, the City Poor Department was called upon to spend an amount of some \$40,700.00, roughly \$3,000.00 less than the previous year, bearing in mind that we have just as many widows, orphans and old age assistance cases.

During the summer months of 1944, we again renewed the contract with the U. S. Forestry Department initiated in 1943, thereby making available to our people willing to cut wood, fuel for this winter at a very low cost. We are continuing at this writing our assistance in the cutting and storing of ice for the coming summer months.

Every effort is being made to bring to our Berlin Municipal Airport some sort of air transportation. Last December the City Council voted to send Mr. Loyal F. Van Kleeck of the Brown Company to attend a hearing before the Civil Aeronautics Board and to present and plead the City's case. It can again be stated that Mr. Van Kleeck made a very fine presentation and it is felt that the effort was well worth the expected results to be announced in the next few months. For the moment, the Bowman Flying Service Inc. is operating the airport as a fixed base operator.

Considerable thought has been given to the immense problem facing our City with the return of our men and women now in the service of our country. Plans are being formulated so that this problem may be met intelligently and as effectively as possible.

Again as I did in last year's annual report, I want to thank the members of the City Council and all department heads and their employees for the cooperation and assistance given to me in the fulfillment of my duties.

Respectfully submitted,
CARL E. MORIN,
Mayor.

CITY GOVERNMENT

BERLIN, N. H.

1944-1945

EXECUTIVE DEPARTMENT

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—ROLAND MORNEAU
RENE J. GAGNON
J. SINAI DEMERS

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

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

Ward 4—EDMUND HAMEL
ALFRED GAUVIN
LEO LEBLANC

STANDING COMMITTEES 1944-1945

- Finance**—Mayor, Thomas, Metze, Chaloux, Boulanger.
Public Works—Metze, Gagnon, Nelson, Hamel.
Relief—Boulanger, Demers, Leblanc, Morneau.
Accounts and Claims—Nelson, Russell, Gauvin
Salaries—Chaloux, Thomas, Gauvin, Morneau.
Fire Department—Gagnon, Demers, Leblanc, Morneau.
Public Buildings—Russell, Hamel, Nelson, Demers.
Election Returns—Morneau, Russell, Thomas, Leblanc.
Public Health—Demers, Metze, Chaloux, Gauvin.
Engrossed Ordinances—Hamel, Boulanger, Gagnon, Russell.
Electric Lights—Gauvin, Metze, Gagnon, Nelson.
Airport—Thomas, Boulanger, Leblanc, Chaloux.

CITY CLERK

GASTON A. COURNOYER

Elected annually by the City Council. Also Clerk of City Council.
 Office in City Hall. Salary \$2,080.00 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

ARTHUR O. DUPONT

Appointed annually by the Mayor and confirmed by the Council.
 Office, Main Street and City Hall. Salary \$660.00 per year.

BOARD OF ASSESSORS

THOMAS BELLEFEUILLE

ARTHUR LETTRE

ROMEO J. BARBIN

One appointed annually by the Mayor and confirmed by the Council for a term of three years. Meet Assessors' Rooms second Tuesday 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 \$42.50 per week.

BOARD OF HEALTH

MRS. ADELINE REMILLARD, Chairman, term expires April 1, 1945.

L. P. BEAUDOIN, M. D., term expires April 1, 1946.

GENEVA BERWICK, Secretary, term expires April 1, 1947.

Official Staff

CHARLES E. ROSS, Health Officer, Milk Inspector.

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

EDNA PROWELL, R. N., Parochial School Nurse.

EMMA E. BIGELOW, R. N., New Hampshire Tuberculosis Association Nurse.

LORRAINE O. LANDRY, Clerk, Stenographer.
Office and Laboratories, City Hall.

CLINIC PHYSICIANS, 1944

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

ARTHUR O. DUPONT

SAMUEL P. NEVINS

W. B. FARQUHARSON

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 OF BERLIN, N. H.

CITY MARSHAL
WALTER J. HYNES
Salary \$58.00 per week.

ASSISTANT CITY MARSHALS

HERMAN OLESON
GEORGE OUELETTE
Salary \$46.85 per week.

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 VALLIERS
Salary \$400.00 per year.

DEPARTMENT OF SCHOOLS**BOARD OF EDUCATION**

ALBERT MORRIS, Chairman
THEODORE BROWN
MRS. NORMAN JACOBS

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 \$3,500.00 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

ETHEL C. BISSON, Chairman

CHESTER H. GOLDSMITH

KATHERINE G. CYR

Elected for three years, one each year, by the people. No Salary.

LIBRARIAN

LOTTIE KAILEY SHERIDAN

Salary \$1,431.27 per year.

ASSISTANT LIBRARIAN

GERMAINE LEBLANC

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.

All persons on a regular salary granted, by vote of the Mayor and Council, a war-time bonus of $7\frac{1}{2}\%$ not to exceed \$108.00 per year, subject to an annual renewal.

WARD OFFICERS

Ward 1—H. T. JEFFERSON

Ward 2—IRA W. THAYER

Ward 3—ALBERT LENNON

Ward 4—EMILE J. PARENT

WARD CLERKS

Ward 1—OLIVER L. DANCOES

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 4—GEORGE E. BERGERON
 O. J. CAMPAGNA
 ERNEST J. FONTAINE

BOARD OF PARK COMMISSIONERS

HENRIETTA MARSH KNAPP
 EMANUEL CHRISTIANSON S. D. STORY

Public Education

Board of Education

To His Honor, the Mayor, and Members of the City Council:

Herewith we submit a brief report of the Department of Education for the fiscal year ending January 31, 1945. 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, 1944 to January 31, 1945) the total expenditures for the Berlin Public Schools were \$176,974.07. Of this amount \$171,031.92 was obtained from local tax receipts and \$5,942.15 from other sources, details of which are shown in the financial statement—a part of this report.

Berlin Public Schools, in spite of the unusual wartime demands, have been able to carry on a sound educational program. There have been no major changes during the year. Defense Training classes which have been active for nearly four years were discontinued in September because of lack of trainees. Approximately 700 men and women received the benefits of this training, most of them accepting employment in important war industries. Our schools have been happy to have played a part in this and many other war activities, including among others food preservation, Junior Red Cross, sale of stamps and bonds, preinduction courses in aeronautics, electricity, mathematics, physics, and physical fitness. Recently a new lunch room was opened in the Junior High School to provide hot lunches to those who find it difficult to get home at noon. A simple but nourishing, appetizing lunch is served at cost. Some 250 pupils and teachers are making daily use of this service.

The next few years will see many important changes in public school education. Undoubtedly greater recognition will be given to the matter of health and physical development. Demands are steadily increasing that boys and girls before leaving school be given more adequate preparation in the all important matter of how to earn a living and in the development of social consciousness and good citizenship. Some form of compulsory military training may be required of our youth. While all these are worthwhile, our schools must not be allowed to become mere training centers for our vocational and military needs. Public

school education through the high school must continue to provide that broad basic education so essential to successful living. The present war has proved that such an education can be readily adapted to meet all the needs of industry, agriculture, or the military. Training without basic education often leads to blind alley type jobs which later leave the individual dissatisfied with his work, and seemingly at a time too late to permit his securing the basic education necessary to up-grading and promotion, or change of position and real success. Our schools must also continue to provide for those who desire to continue their education in the colleges and technical schools. Guidance, based on a real understanding of pupils' aptitudes and interests, on an intelligent survey and appraisal of the resources and needs of the community, on a study of what becomes of our pupils on leaving school, and on a real endeavor to provide our pupils with that type of education which will best serve their future requirements, should determine our program. We must realize also that all education is not acquired in school, and a better organized cooperation with industry, with church, and with home is clearly indicated.

Berlin is indeed fortunate in these trying times to have a well trained and experienced staff of teachers whose efficiency, loyalty, and cooperation have been the chief factors in the successful operation of our schools.

Again we wish to express our sincere appreciation to the Mayor and the members of the City Council, to the other city departments, and to the many others who at all times have given us effective cooperation and support.

Respectfully submitted,
 ALBERT N. MORRIS,
 Chairman,
 THEODORE BROWN,
 LENA DEB. JACOBS,
 Board of Education.
 CALEB H. NILES,
 Superintendent of Schools.

FINANCIAL STATEMENT—BERLIN PUBLIC SCHOOLS

	Expended
	1944-1945
ADMINISTRATION:	
Salaries of district officers.....	\$ 200.00

Superintendent's excess salary.....	3,500.00
Truant officer and census.....	1,817.88
Expenses of administration.....	2,688.10
	<hr/>
	\$ 8,205.98

INSTRUCTION:

Principals' and teachers' salaries.....	\$114,146.88
Textbooks	1,720.66
Supplies	3,207.24
Flags and appurtenances.....	0.00
Other expenses of instruction.....	1,345.29
	<hr/>
	\$120,420.07

OPERATION:

Janitors' salaries	\$ 14,916.10
Fuel	7,850.66
Water, light and janitors' supplies.....	3,489.80
Minor repairs and expenses	5,994.38
	<hr/>
	\$ 32,250.94

AUXILIARY AGENCIES AND SPECIAL
ACTIVITIES:

Health supervision	\$ 2,545.12
Transportation	5,960.00
Tuition	0.00
Other expenses	1,332.57
	<hr/>
	\$ 9,837.69

FIXED CHARGES:

Head tax for state-wide supervision.....	\$ 3,124.00
Insurance and other fixed charges.....	270.74
	<hr/>
	\$ 3,394.74

OUTLAY FOR CONSTRUCTION AND
EQUIPMENT:

Land and new buildings	\$ 0.00
Alteration of old buildings.....	117.31
New equipment	2,747.34
	<hr/>
	\$ 2,864.65

REPORTS OF DEPARTMENTS

17

TOTAL EXPENDITURES	\$176,974.07
SUMMARY:	
City appropriation	\$173,000.00
State of New Hampshire:	
National Defense	1,461.00
George-Deen Home Econ. Program ..	1,158.30
O. S. Y. A. Program	50.00
Tuition (Dummer, Errol, Milan, Stark, Shelburne, Wentworth Location).....	2,897.48
Dog licenses	734.15
Miscellaneous	375.37
	<hr/>
TOTAL RECEIPTS	\$179,676.30
TOTAL EXPENDITURES.....	176,974.07
	<hr/>
BALANCE	\$ 2,702.23

Report of Library Trustees

Trustees

ETHEL C. BISSON, Chairman
CHESTER H. GOLDSMITH, KATHERINE G. CYR
Elected for three years, one each year, by the people. No salary.

Librarian

LOTTIE KAILEY SHERIDAN
Salary \$1,608.00 per year.

Assistant Librarian

GERMAINE LEBLANC
Salary \$1,236.36 per year.

Second Assistant

FERNANDE BLAIS
Salary \$1,150.20 per year.

Children's Librarian

JULIA M. LAFFIN
Salary \$1,472.64 per year.

We, the Trustees of the Berlin Public Library, submit herewith the fifty-first annual report, together with the Treasurer's statement and the Librarian's statistics for 1944-1945:

Seven regular meetings were held during the year, no meetings being held between July and October.

Circulation

The circulation figures for this year are smaller than last year, probably due to the fact that so many people are still in the armed forces or employed in war work away from Berlin. Gasoline shortages also may account for a smaller number of people coming in for books. However, the circulation reached the figure of 79,469—(adults' books, 62,612 and juvenile, 16,857). In the circulation of periodicals, the figures in the juvenile department reached 490, with 5,634 in the adult department.

760 new books have been purchased, and 80 subscriptions to magazines renewed. New copies of a number of the classics are

being bought as they are published. Several hundred books have been rebound, with funds received from fines. The "News Map of the Week," very popular with the students, was also renewed. A new dictionary and stand, much needed for constant use by students, was purchased this year. The Library also received 99 books as gifts.

Repairs and Improvements

The Kentile flooring ordered at the end of the previous year but impossible to obtain at that time was laid during the spring vacation, and is a great improvement. Because of slight swellings in two places, it may be necessary to install some form of ventilation beneath the flooring; but it was decided to wait until spring to see if this was definitely caused by weather conditions.

A brass mail-slot was installed in the Library door, so that mail might safely be delivered if the library should be closed.

In addition to special displays for Book Week, posters have been prepared and displayed by the Library staff in the interest of the Red Cross, the various Federal and State projects, Boy Scouts, Girl Scouts, Junior Red Cross, etc. Pictures of the interior of the Library were requested by the Chamber of Commerce for use in a booklet advertising Berlin, and these were made.

Mrs. Sheridan, the Librarian, attended the annual Book Fair in Boston, and gave a most interesting report to the Trustees. She also spoke before various local groups, giving brief reviews of recent books.

Miss Fernande Blais was designated to receive the two weeks course at the Library Summer School, and found it most instructive and beneficial in her work.

Recommendations

The roof of the Library, over the vestibule, is still unrepaired, due to shortage of labor. The water has frozen during the winter in the washroom, which may mean repairs or changes later.

It is recommended that new matched bookshelves replace present shelves in the Juvenile Department, and that other needed equipment be added as funds permit.

It is also recommended that a stand be purchased to hold the "Map of the Week," because it is inconvenient to use as displayed at present.

In closing, the Trustees wish to thank the members of the Library staff for their fine cooperation during the past year.

Respectfully submitted,
 ETHEL C. BISSON,
 CHESTER H. GOLDSMITH,
 KATHERINE G. CYR,
 Library Trustees.

February 1, 1945.

TREASURER'S STATEMENT

Balance January 31, 1944	\$	497.15
Petty cash		13.00

Receipts

City of Berlin	\$	9,427.00
Fines		554.31
		<hr/>
	\$	9,981.31
		<hr/>
	\$	10,491.46

Disbursements

Library salaries	\$	5,449.79
Substitutes' salaries		119.07
Books		1,207.09
Periodicals		261.60
Library supplies		144.26
Postage, express		12.96
Furniture, equipment		3.40
Janitor service		701.38
Binding		155.24
Cleaning supplies		40.41
Repairs		61.78
Heat		320.16
Light		334.21
Telephone		38.50
Miscellaneous		37.91
Summer school		50.00
		<hr/>
	\$	8,937.76
		<hr/>
Balance	\$	1,553.70
Petty cash		13.00
		<hr/>
Balance January 31, 1945, deposited Berlin City National Bank.....	\$	1,540.70

Withholding tax withheld for January, 1945, \$55.30.

Respectfully submitted,
 CHESTER H. GOLDSMITH,
 Treasurer.

LIBRARY STATISTICS 1944

Circulation

	Adult	Juvenile	Total
Fiction	48,835	13,934	62,769
General	32	15	47
Philosophy	222	30	252
Religion	132	81	213
Social Science	754	339	1,093
Philology	51	3	54
Natural Science	224	199	423
Useful Arts	637	379	1,016
Fine Arts	546	272	818
Literature	914	165	1,079
History	1,926	202	2,128
Travel	750	156	906
Biography	1,404	592	1,996
French and Foreign	551		551
Periodicals	5,634	490	6,124
Total	62,612	16,857	79,469
Percent	.79	.21	100
Inter-Library loan (books)			105
Inter-Library loan (records)			96

Accessions, Registrations, Etc.

Number of volumes in Library January 1, 1944	17,198
Volumes purchased in 1944	760
Gifts to the Library	99
Lost and withdrawn	370
Total volumes in Library	17,687
Borrowers' cards in Library January 1, 1944	9,676
Books mended	306
New registrations, 1944	555
Withdrawals	489
Total registration	9,742

The following have presented the Library with gifts of magazines, flowers or books during 1944.

Arnesen, Mrs. Nora	Goldsmith, Faith
Berlin Chapter of Red Cross	Henderson, Mrs. Alice
Brown, Mrs. W. R.	LeBlanc, Germaine
Buchheim, Mrs. J. E.	MacDowell, Mrs. M.
Chapman, Mr. A. R.	McKenny, Mrs. J. W.
Churchill, Mrs. W.	Merrill, Mrs. E. D.
Christian Science Reading Club	Mooney, Mrs. Nora
Cooper, Mrs. J. W.	Morin, Mrs. Carl
Cushing, Mrs. C.	Sheridan, Mrs. L. K.
Daughters of Isabella	Spear, Mrs. H.
Goldsmith, Mr. Chester	Sylvester, Mrs. R.
Goldsmith, Lyndall K.	Wood, Mrs. Ann

Respectfully submitted,
LOTTIE K. SHERIDAN,
Librarian.

Public Protection

Health Department

PERSONNEL OF THE HEALTH DEPARTMENT

Members of the Board of Health

MRS. ADELIN REMILLARD, Chairman

Term expires April 1, 1945

L. P. BEAUDOIN, M. D.

Term expires April 1, 1946

GENEVA BERWICK, Secretary

Term expires April 1, 1947

Official Staff

CHARLES E. ROSS, B. S.

Health Officer and Milk Inspector

MARIE V. RAMSEY, R. N.

Public Health Nurse

EDNA M. PROWELL, R. N.

Parochial School Nurse

EMMA B. BIGELOW, R. N.

New Hampshire Tuberculosis Association Nurse

LORRAINE O. LANDRY

Clerk, Stenographer

Offices and Laboratory, City Hall

Clinic Physicians

J. E. LAROCHELLE, M. D.

Veneral Diseases

L. P. BEAUDOIN, M. D.

Infant, Pre-School, Diphtheria, Smallpox

Report of Health Officer

To His Honor, the Mayor, the City Council and Members of the Board of Health:

I herewith respectfully submit the city's thirty-fourth annual report of Health Department activities for the year ending December 31, 1944.

Communicable Diseases

COMMENT: There were 188 cases of communicable diseases reported to this department during 1944. They were distributed as follows: Diphtheria 1; Measles 3; Scarlet Fever 46; Chickenpox 5; German Measles 82; Mumps 28; Infantile Paralysis 1; Whooping Cough 15; Syphilis 7.

The number of Scarlet Fever cases reflects the national picture as a sharp increase in this disease was noted all over the country. However, we were fortunate in having only one case of Infantile paralysis in a year which saw this disease reach epidemic proportions.

Clinics

Smallpox—Three smallpox clinics were held at the City Hall in May and June with a total of 137 children being vaccinated. This is a slight increase over the figure for 1943.

Diphtheria—Two free toxoid clinics were held in January with a total of 131 receiving the single dose treatment of alum precipitated toxoid.

Venereal Disease—The total number of cases under treatment at the St. Louis Hospital clinic was 22. There were 289 visits with total injections numbering 268 and 5 spinal punctures.

Tuberculosis—The New Hampshire Tuberculosis Association conducted three clinics during the year with Dr. Robert Kerr of Manchester examining and Emma B. Bigelow, R. N., New Hampshire Tuberculosis Association Nurse for Coos County assisting.

Sanitation

Water Supply—City and private water supply were bacteriologically and chemically analyzed periodically to insure pure water for the city, both by the State Department of Health and its branch office, the District Sanitarian, in Berlin. Of a total of 1,735 sample portions of city water examined, only 105 or 6.05% gave a positive reaction which is an excellent indication of the purity of our water.

We wish to thank Mr. Russell Eckloff for the above figures and also for his cooperation in all phases of public health in Berlin.

Milk—We issued 58 store dealers', 21 milk producers', and 19 milk dealers' licenses. These expire on June 1, 1945. 131 samples of milk were examined bacterially and chemically analysed. On the whole they were good. Inspections of farms, dairies, etc., have been made to insure a good quality milk coming into Berlin.

General Sanitation—Inspections were made of 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 investigated and when deemed justifiable were corrected as completely as possible.

Vital Statistics

Population—Berlin, with a population of approximately 15,000, had 137 resident deaths and 23 non-resident deaths or a total of 160 deaths for 1944.

Births and Stillbirths—There were 340 living births and 8 stillbirths. The resident birth rate was 17 per 1,000 population. This figure does not include stillbirths.

Infant Mortality—With 340 births and 10 deaths of infants under one year of age, there was an infant mortality rate of 2.9% for this group, which is an appreciable decrease under last year. There were 6 deaths of infants 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 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:
MRS. ADELINE REMILLARD, Chairman,
L. P. BEAUDOIN, M. D.,
GENEVA A. BERWICK, Secretary,
Members of the Board of Health.

Report of Fire Department

I herewith submit the annual report of the Berlin Fire Department for the year ending January 31, 1945.

During the year the Department answered 562 calls, including 17 out of town calls. 23 box alarms; 12 false alarms; 41 ambulance calls; 469 still alarms. The Department travelled 1000.2 miles; worked 214 hours and 24 minutes at fires, and used the following material: 12,650 ft. of 2½ inch hose and 48,941 ft. of ¾ inch booster hose, 300 ft. of 1½ inch hose, 4,930 ft. of ladders, 10,868 gallons of water from booster tanks, 3 Foamite extinguishers, 3 Indian pumps, 4 qts. of Pyrene.

The fire loss for the year was the lowest the City has had for a number of years. Fire loss for the year the Department answered was \$9,957.03 on buildings, \$2,301.05 on contents. Department not called, on buildings was \$1,247.85 and \$887.66 on contents, or a total of \$14,393.59. A new 65 foot aerial ladder truck with equipment was ordered to take the place of the present ladder truck that is 19 years old and can not be depended on if we should have another fire like the Abelli block fire on Second Avenue.

The ambulance that was installed in the Central Fire Station has been a great help to the Brown Company employees and the City, as it is available at a minute's notice. Plans are in progress for a new fire alarm system as soon as material can be obtained. The present system is 40 years old and can not be depended on. One good hurricane would put the system out of commission.

In conclusion, I wish to express my appreciation to the Mayor, Fire Committee, City Council and all the 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,
O. B. BERGQUIST,
Chief Engineer.

Expenditures for 1944

Salaries, permanent men	\$ 53,475.03
Call Department	3,027.00

REPORTS OF DEPARTMENTS

Cascade Department	151.00	
Automotive machinery, supplies and repairs....	775.72	
Laundry	198.88	
Telephone, telegraph and time service.....	405.29	
Lights and power	247.30	
Gas and oil	296.15	
Coal for Central Fire Station and King School	1,528.72	
Electric supplies	208.85	
New equipment	667.44	
Fire alarm	18.07	
Department supplies	394.18	
Uniform allotment for permanent firemen.....	975.00	
2% Assessment Firemen's pension	728.61	
		<hr/>
Total Expenditures.....		\$ 63,096.24
Appropriation	\$ 62,165.00	
Credits	2,155.50	
		<hr/>
		\$ 64,320.50
Expenditures		63,096.24
		<hr/>
Balance unexpended	-	\$ 1,224.26
Fire for Year 1944		
Loss on buildings—Department called	\$ 9,957.03	
Loss on buildings—Department not called.....	1,247.85	
		<hr/>
		\$ 11,204.88
Loss on contents—Department called	\$ 2,301.05	
Loss on contents—Department not called	887.66	
		<hr/>
		\$ 3,188.71
		<hr/>
Total loss on buildings and contents.....		\$ 14,393.59

Report of Police Department

POLICE COMMISSION

To His Excellency, Charles M. Dale, Governor of the State of New Hampshire, His Honor, Mayor Carl E. Morin, and the City Council of the City of Berlin:

We herewith submit our annual report for the Police Department for the year ending January 31, 1945.

During the year the department lost by death two members, namely, Noel Devost and Ralph Webb. The department suffered a third loss when Officer Roland Rousseau was inducted into the service of the U. S. Navy in the month of December.

Officer Octave Lachance retired from the department in the month of May, having reached the retirement age under the laws of our State, creating a retirement system for policemen.

The following replacements were made during the year: Lawrence Massey replaced Officer Lachance, Anthony Beaudoin replaced Officer Webb, and Robert Frye, a veteran of World War II, with seven years' service in military police work, replaced Officer Rousseau.

In the month of June, recognition was given to Officers Theodore Arnesen and Octave Lachance and retirement badges presented to them.

During the month of December, four patrolmen were elevated to the rank of Sergeant on the basis of seniority. These were Alfred Erickson, Eugene Hanson, Alfred Landry and Samuel Baker. This is the first such elevation of rank to take place in the history of the department. Specific duties were assigned to these men as follows: Officer Erickson was given charge of the department's three cruiser cars; Officer Hanson was appointed day desk sergeant; Officer Baker was made night desk sergeant and Officer Landry was appointed special plain clothes man of the department and given supervision of all vacant rents and properties. He was also authorized to investigate all automobile accidents, breaks and minor infractions of the law.

In January, Dr. L. P. Beaudoin was appointed Police Department Physician. His duties include the physical examination

yearly of all department members, rendering first aid in case of injury and checking during illness of officers off duty on their recovery progress.

The Caille Perry Case was brought to a successful conclusion on October 24th, with the sentencing of George Waterman, alias George Blackwell, to State Prison for life, on his conviction of the murder of Perry on January 29th. In connection with the apprehension of Waterman, Superintendent of State Police, Colonel Ralph W. Caswell, wrote to the Police Commission on July 12th, commending the department on the excellent piece of police work accomplished with reference to this murder and stating that Chief Walter J. Hynes is deserving of a great deal of credit for the manner in which he handled the investigation of the Perry murder and stating further that it was through his efforts that the arrest of George Waterman was brought about in New York City.

In keeping with the nation-wide recommendations of the Federal Bureau of Prisons, the Commission undertook the renovation of the department headquarters during the month of February. Needed repairs were made on the second story of the building and provision made for an officers' dressing room with individual lockers, a shower and toilet room. The quarters of women prisoners on the same floor were cleaned, made sanitary and suitable for the detention of female prisoners. The police matron was provided with sleeping accommodations and a dressing room.

On the first floor of the building, the city jail was thoroughly cleaned and disinfected by the Portland Exterminator Company of Portland, Maine. In addition to the above repairs, for the convenience and efficiency of the department as a whole, the main office as well as the City Marshal's office are being renovated.

During the year a physical training program was made compulsory for all members of the department, who are physically fit, and this program is being carried on under the direction of Robert Lowe, Assistant Manager of the Berlin Community Club.

Plans are now being made for the inauguration of an educational and police school program. Trained and experienced instructors in police work have been called upon to give courses to all members of the department in order to help them become more efficient in carrying out their various duties.

For activities of the Police Department we refer you to the City Marshal's report, and financial Report for the year, which is attached hereto.

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

February 21, 1945.

CITY MARSHAL

To the Honorable Board of Police Commissioners:

Gentlemen:

I have the honor to submit for your consideration the yearly Report of the Police Department, commencing January 1st, and ending December 31, 1944.

Whole number of arrests	433
Males	418
Females	15

Causes

Assault	20
Assault on officer	2
Automobile, Leaving the scene of an accident	3
Automobile, Operating recklessly	2
Automobile, Operating without a license	3
Automobile, Operating while under the influence of liquor....	1
Automobile, Misuse of plates	1
Automobile, Parking	1
Automobile, Refusing to stop for officer's signal.....	1
Common drunkard	2
Defacing property	1
Derisive words	2
Disorderly conduct	6
Disorderly person	2
Disobedient child	1
Drunkenness	334
For other department	2

Grand larceny	3
Keeping gambling machine	1
Incest	1
Indecent exposure	5
Lewdness	2
Neglecting to send children to school.....	2
Noise and brawl	2
Non-support	4
Offensive words	1
Petty larceny	13
Resisting officer	2
Selling obscene literature	2
Surety to keep the peace	2
Vagrancy	8
Violation of liquor law	1
Sent to House of Correction.....	45
Sent to Industrial School	1

Miscellaneous

Accidental death reported—Investigated	1
Attempted breaks reported—Investigated.....	1
Ambulance sent to Bog Brook	1
Automobile accidents reported	109
Automobile accidents investigated	20
Awnings reported defective	1
Bicycles reported stolen	11
Bicycles recovered	10
Bodies taken from Androscoggin River	2
Bodies taken to undertaker	1
Boys reported missing and found.....	5
Boy injured by stray bullet	1
Breaks reported and investigated.....	12
Cars searched for liquor	1
Cars stolen	21
Cars recovered	21
Cats taken to incinerator plant.....	420
Complaints reported and investigated	538
Dead body found in room	1
Dogs taken to incinerator plant.....	158
Dance stopped by officer	1
Doors found opened and secured	334
Drowned in Androscoggin River	2
Escort to bank	214

Escort to Grand Trunk Station.....	3
Escort to U. S. Post Office ..	34
Escort to Brown Company office	2
Escaped prisoners brought in	3
Fires reported—Alarm given	4
Gambling machines seized	1
Girls reported missing and found	2
Juveniles for safe-keeping	4
Lost children returned to parents	21
Medical examiner notified	2
Message delivered	27
Officers detailed to look for lost persons.....	10
Oil tanks found unlocked and secured	5
Persons brought in to be questioned	49
Persons fatally injured	1
Persons for lodging	474
Persons for safe-keeping for drunkenness	331
Persons for safe-keeping for D. T.'s	6
Persons for safe-keeping for insanity	10
Persons for safe-keeping for investigation	3
Persons for safe-keeping for the Army	1
Persons for safe-keeping for the County	1
Persons for safe-keeping for other department.....	1
Persons for safe-keeping for Red Cross	1
Persons for safe-keeping for Sheriff	4
Persons for safe-keeping for State Trooper	1
Persons injured in auto accidents	17
Persons reported lost in woods	2
Persons reported murdered	1
Persons found dead in cell	1
Persons taken to doctor's office	8
Persons taken home	52
Persons taken to hospital.....	43
Pocketbook snatched	2
Plate glass reported broken	1
Premises searched for liquor	2
Premises searched for obscene literature.....	3
Reprimanded	38
R. R. cars checked—Found O. K.	91
Stray dogs returned to owners	8
Sudden death reported and investigated	1
Suicide reported and investigated	1

REPORTS OF DEPARTMENTS

33

Undertaker notified	2
Visits to dance halls	20
Water pipes reported burst.....	3

Respectfully submitted,
 WALTER J. HYNES,
 City Marshal.

EXPENDITURES FOR YEAR ENDING JANUARY 31, 1945

Personnel

Salaries	\$ 47,230.35
Supplies and expenses	1,675.14
	<hr/>
	\$ 48,905.49

Headquarters

Lights	\$ 320.24
Fuel	437.28
Office supplies	73.55
General supplies	281.51
Repairs and maintenance	3,279.60
Miscellaneous	558.25
	<hr/>
	\$ 4,950.43

Telephone and Telegraph

Telephone and telegraph	\$ 1,377.43
-------------------------------	-------------

Automobile Expenses

Equipment	\$ 1,457.21
Gasoline	629.83
Oil	105.90
Repairs	858.36
Miscellaneous	301.31
	<hr/>
	\$ 3,352.61

Bicycles

Plates and registrations	\$ 67.71
--------------------------------	----------

Traffic

Material and expenses	\$ 104.02
-----------------------------	-----------

Prisoners' Expenses

Conveying	\$	7.85	
Laundry		13.10	
Meals		36.60	
Miscellaneous		6.50	
			<hr/>
	\$		64.05

Commissioners

Salaries	\$	350.00	
			<hr/>
Total Expenditures	\$	59,171.74	
Appropriation	\$	56,642.57	
Credits		1,266.01	
Overdraft		1,263.16	
			<hr/>
	\$		59,171.74

MUNICIPAL COURT

To His Honor, the Mayor, and Members of the City Council.
Gentlemen:

I herewith submit my report as Clerk of the Municipal Court, for the year ending January 31, 1945.

Amount received from February 1, 1944, to and including January 31, 1945	\$	1,872.44
Amount paid, fines, fees and State		489.88
Balance		1,382.56
		<hr/>
Amount paid to City Treasurer	\$	1,382.56

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

Report of Building Inspector

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1945.

There were issued during the year 54 permits, with a total estimated \$24,225.00. These permits were divided as follows:

43 Permits for repairs and alterations.....	\$ 19,220.00
4 Permits for additions and repairs.....	1,850.00
6 Permits for sheds, henhouses, etc.....	155.00
1 Permit for new residential building.....	3,000.00
	<hr/>
	\$ 24,225.00

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

Respectfully submitted,
GEORGE RHEAUME,
Building Inspector.

Report of Weights and Measures

Submitted herewith is the annual report of the Sealer of Weights and Measures for the year, February 1, 1944 to January 31, 1945.

Scales:	
Correct	122
Adjusted	95
Condemned for repairs	4
	<hr/>
	221
Avoirdupois Weights:	
Correct	163
Adjusted	7
Condemned for repairs	1
	<hr/>
	171
Liquid Measures:	
Correct	14
Automatic Gas Pumps:	
Correct	32
Condemned for repairs	1
Caution tag	18
	<hr/>
	51
Kerosene Pumps:	
Correct	21
Adjusted	1
	<hr/>
	22
Grease Dispensers:	
Correct	18
Adjusted	1
	<hr/>
	19
Oil Bottles:	
Correct	24
Tank Trucks:	
Correct	1

Tank and Truck Meters:	
Correct	1
Package Reweighing:	
Correct	474
Over	49
Under	63
	<hr/>
	586
Coal Reweighing:	
Over	4
Yard Sticks:	
Correct	3
Incorrect	1
	<hr/>
	4
Warnings:	
Violations, etc.	26
Out of Business.....	4
Miscellaneous:	
Correct	1
Property owned by the Department: Complete equipment for Sealer of Weights and Measures.	
Total reports	136

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

Other Activities

Report of City Clerk

January 31, 1945

To the Honorable Mayor and City Council,
Berlin, New Hampshire.

Gentlemen:

I submit herewith my report as City Clerk for the year ending January 31, 1945.

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

Automobile taxes	\$ 7,165.06
Dog licenses	714.30
City Hall	370.00
City Hall Rest Room.....	225.35
Public Works Department.....	3,631.17
Fire Department	1,952.62
Cemetery	762.16
Municipal Halls	38.00
Tax Deeds	4,418.72
City Clerk's Department	677.50
Miscellaneous	27.00
Election Expenses	66.00
	<hr/>
	\$ 20,047.88
Paid City Treasurer.....	\$ 20,047.88

Vital Statistics

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

	1940	1941	1942	1943	1944
Births	437	417	428	404	348
Marriages	169	174	132	82	83
Deaths	205	171	163	201	168

Respectfully submitted,
GASTON COURNOYER,
City Clerk.

Report of Relief Department

February 15, 1945

I herewith submit the City Relief Report for the year ending January 31, 1945.

An appropriation of \$40,000.00 was given the Relief Department for the fiscal year. The sum of \$40,706.40 less refunds of \$1,245.45 gave a net expenditure of \$39,460.95, and a balance of \$539.05 was left unexpended.

Our case load for last year was 223 families or 388 individuals. Of these cases aided there were 10 Soldiers' Aid cases, 11 Board and Care of Adults cases, 7 Board and Care of Children cases, 95 Direct Relief cases and 100 Old Age Assistance cases.

During the past fiscal year 16 cases were transferred to the County of which 11 were active and 5 inactive. In turn, the County of Coos transferred to the City one active case and 77 inactive.

I thought it of interest to the citizens of Berlin to note the difference in expenditures of this Department for the past ten years:

1935	1936	1937	1938	1939
\$181,719.08	\$116,570.73	\$105,705.38	\$105,433.56	\$ 92,939.96
1940	1941	1942	1943	1944
\$ 71,180.29	\$ 55,168.82	\$ 44,633.05	\$ 43,509.32	\$ 40,706.40

I wish to thank His Honor, the Mayor, the members of the City Council, especially the members of the Relief Committee, and my office staff, for the splendid aid and cooperation given me during the year.

Respectfully submitted,
EDGAR BOUTIN,
Overseer of the Poor.

Financial Statement

Appropriation from the City.....	\$ 40,000.00
Refunds	1,245.45

\$ 41,245.45

Expenditures

Groceries	\$ 8,852.77
Board and care	6,834.19
Medical	6,344.29
Old Age assistance	6,782.06
Fuel	2,363.11
Rents	1,088.38
Footwear	145.86
Clothing	326.65
Miscellaneous	528.36
Cash	987.50
Mileage	256.00
Salaries	5,942.88
Office supplies and repairs.....	254.35
	<hr/>
Grand Total Expended.....	\$ 40,706.40
	<hr/>
Unexpended Balance	\$ 539.05

Public Service

Report of Public Works

Herewith I submit for your consideration the report of the Public Works Department for the year ending January 31, 1945.

Expenditures

General maintenance for the past year was \$100,291.55, this amount is approximately the same as the previous year.

Salary Bonus accounted for an increase of about \$6,500 and total payments had to extend over a period of 53 weeks instead of the customary 52 weeks per year.

Public Improvements were \$45,000.00 and the cost of new equipment bought last year was \$17,000.00.

Tarring Streets. During the past year there were 8,000 gallons of tar for patching streets and 30,000 gallons used for tarring purposes. This was an increase over the previous year of 1,000 gallons for patching and 10,000 gallons for tarring. By using new spreaders, purchased last year, we were able to perform the work at a lower cost in time and money.

Sewers. The laying of the Western Avenue sewer was completed during the year. About 700 feet of 18-inch pipe was laid for the extension of two sewers near the Brown Company yard; extensions of Gerrish Street sewer from the Grand Trunk track to the extension of Pleasant Street. Work was also started on the York and Pleasant streets sewer, which I believe will be completed this year.

Street Improvement. The work on the relocation of the Enman Hill road has been 90% completed and has been open for traffic service since last fall. This improvement has enabled this department to keep the road open at all times during the winter at a saving of both time and money. There will also be a savings on general maintenance due to the fact that this road will be easier to maintain than the old road. Approximately 1500 linear feet of new streets have been graded and tarred.

Sidewalks. The same restrictions of the War Production Board exist this year on the reconstruction of new sidewalks, except in such cases where the old ones needed immediate replacement. We have replaced about 22,000 square feet of sidewalks.

Public Buildings. The new additions to the Incinerator Building have been 98% completed. The installation of a new destructor will double the burning capacity of the incinerator and should be in operation in the early spring. Some repairs have been done on the old City Building and the N.Y.A. buildings. Because of the difficulty in the purchase of roof tile for the City Hall roof, contemplated work has been delayed. The recent arrival of proper tiles will make it possible to complete this work as soon as weather permits.

Miscellaneous. The hangar at the old airport has been moved to the new Municipal Airport and is now being used by the Bowman Flying Service.

Regular maintenance of the four skating rinks was continued as usual. Due to War Production Board rulings, it was not possible to obtain electricity for lighting purposes. Maintenance of the City Cemeteries and garbage collection was performed in the customary manner.

Recommendations

If permits can be obtained from the War Production Board, I would recommend the purchase of a road grader; a snow loader and the systematic replacement of older trucks.

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

Respectfully submitted,
ROLAND J. BRIDEAU,
Commissioner of Public Works.

Twentieth Annual Report

OF THE

Berlin Water Works, 1944

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	1941-1944
Leo F. Frechette.....	1942-
Arthur W. O'Connell.....	1944-

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

RICHARD CHRISTIANSEN

Clerk

ARTHUR W. O'CONNELL

Members of the Board

CARL E. MORIN, Mayor, Member Ex-Officio

Richard Christiansen	Term expires 1945
Leo F. Frechette	Term expires 1946
Henry G. Gosselin.....	Term expires 1947
Arthur W. O'Connell	Term expires 1948

Superintendent and Cashier

ERNEST E. TANKARD

Assistant Superintendent

ALPHONSE BISSON, JR.

COMMISSIONERS' REPORT

To His Honor, the Mayor, and City Council, Berlin, N. H.
Gentlemen:

In accordance with the usual custom your Board of Water Commissioners submit herewith the twentieth annual report covering the year 1944.

We are all well acquainted with the fact that this year has been the most critical in the history of the United States. With government restrictions and priorities in effect, there has naturally been a curtailment on all building and extensions, so that the Water Department was limited to actual necessities and maintenance work.

The City, not being rated a strictly defense area, has seen many of our residents leave and find employment in war plants. The closing, temporarily, of houses and rents has greatly reduced the water revenue, so that this year has seen our gross income reduced \$5,700 below pre-war days. However, during the last six months of the year, a considerable number of them have returned, moved into their homes and found employment here. About fifty percent of the homes unoccupied a year ago have now been turned on again.

Water consumption the last six months of the year was higher than any other time since 1941.

In spite of the shortage of labor, we have endeavored to keep our physical property in the best of condition. The distribution system has been maintained and other maintenance work kept up.

The funds which generally have been used for improvements and extensions, have been periodically invested in war bonds, so that now \$25,000 has been used for this purpose. We expect after the war to put these funds to good use by completing improvements which were curtailed. The work will be done at the most

opportune time when the anticipated surplus labor problem will be at its peak.

Twenty Years of Public Ownership

In looking over past yearly reports of your Water Department, it is gratifying to note progress and accomplishments during twenty years of public ownership. In the paragraphs that follow we will attempt, at least in part, to summarize what has been done.

Distribution System

Services have been increased from 1600 to 3000; hydrants from 125 to 200; main gate valves from 325 to 500; and miles of pipe laid, 27 to 50.

Water Supply

A new source of supply which includes a dam and reservoir on the Ammonoosuc river; some eight miles of large size transmission mains, and a new filter plant have been completed. In addition, a chemical treatment plant and sedimentation basin, about two-thirds completed, is yet to be finished after the war.

Financial Improvements

Bonds to the amount of \$700,000 were issued in 1925. \$512,000 was used to make the purchase of the plant from the Berlin Water Company. The balance of \$188,000 was used as part payment for the new Ammonoosuc source of water supply. During the years that followed, an additional \$300,000 from income has been invested in further additions and improvements.

Financial Condition

Yearly gross income for the last few years has averaged \$76,000. Of this sum, 60 percent, or \$45,000 annually is used for bonds and interests, and must continue until the last payment is made in 1960. This leaves a balance of \$31,000, \$22,000 of which is used for maintenance and upkeep of the plant. The other \$9,000 is used for improvements and extensions to the system.

Since ownership, \$280,000 has been paid on principal, and \$480,787.50 in interest, leaving a balance of \$420,000 in bonds and \$154,912.50 in interest yet to be paid.

The Department is now turning back \$30,000 yearly, directly to the taxpayers of the City in the way of reduced water rates, discounts and free water. Due to improvements made in the system, insurance rates have been reduced 23 percent.

Of the other leading water departments in the State, all are

practically bond free and have been owned by the municipalities for many years, while our outstanding bond indebtedness is 46.5 percent of the total cost of the plant, a burden which we must bear for fifteen more years. *

For details of the activities of the department, we refer you to our superintendent's report, and for financial standing to the auditor's report on the following pages.

We hold firmly to the opinion that in modern life, one of the most essential services the public needs is water. There is still much to be done in rendering our citizens a more potable drinking water. With all hands cooperating, we hope to render a pure, healthful and adequate water supply at minimum cost.

Respectfully yours,

BOARD OF WATER COMMISSIONERS.

CARL E. MORIN,

Mayor, Member, Ex-Officio,

RICHARD CHRISTIANSEN,

Chairman,

A. W. O'CONNELL,

Clerk,

H. G. GOSSELIN,

Commissioner,

LEO F. FRECHETTE,

Commissioner.

SUPERINTENDENT'S REPORT

Board of Water Commissioners, Berlin, N. H.

Gentlemen:

I present herewith the twentieth annual report of water department activities for the year 1944.

This is our third full year of operation under wartime conditions.

With no new extensions in operation, and scarcity of labor, all activities have been limited to general upkeep of the plant. Maintenance has increased about fifteen percent this year. Part of the increase was due to maintenance and upkeep of fire hydrants, which here-to-fore has been borne by the City. The balance of increase was caused by unforeseen emergency work at the filter plant and explained in detail further on in this report.

During the year there have been several serious breaks in the 14-inch wooden pipe line within the city limits. They have been caused by rusting of the steel bands which hold the wooden staves together. While these breaks were being repaired, uninterrupted service was supplied through an emergency by-pass from the Ramsey Hill hi-pressure pipe line. We regret to say that more trouble in the near future can be expected from this pipe line.

Chlorination of Water

During the year 347 samples of water were taken from city taps by the State Board of Health, and 1735 bacteriological analysis made from these samples. One hundred and five showed slight colon infection. The average percent positive portions for the year were 6.05, which is well below the 10% limit allowed by the State. Color ranged from 14 p.p.m. as high as 90 p.p.m., with the high color in the month of July and the minimum in the month of February. The average color for the year being 25 p.p.m.

Periodical failure of the chlorine apparatus to function accounted for 90% of the positive tests, so it was decided to install double chlorination on the Ammonoosuc supply. The second unit was installed in the raw water line before filtration simply as an experiment. Since installation of this additional unit almost twice the amount of chlorine has been used, but several other distinct improvements have been noticed in the water supply.

FIRST—The addition of the second unit has reduced positive samples from 63% for nine months to 9.6% for three months, a reduction of about 54%.

SECOND—Pre-chlorination before filtration has made longer filtration runs possible due to the destruction of algae growths which have always given much trouble.

THIRD—Tastes and odors in the water supply have been greatly reduced by chlorination before filtration.

FOURTH—With concurrent operation of both chlorinators it is reasonable to expect that one will be in service all the time.

Filter Plant—Ammonoosuc Source of Supply

Although having been in operation for five years, much is to be learned in order to bring the efficiency of the plant to perfection. During the year, the surface wash agitator installations in each filter was completed, but evidently several years too late, because upon inspection of the beds, mud balls and fine anthracite were found to have penetrated into the coarse material in the bottom. This condition impaired the efficiency of the filters to

such an extent that they would not operate at normal capacity. It was therefore necessary to remove the contents of each bed, wash the material, regrade it, and refill the filter tanks. Approximately seventy-five cubic feet of sludge and algae was removed from each bed, or sixteen percent of the contents.

In spite of the coal shortage, excellent cooperation was obtained from the local coal dealers, and we were able to obtain the coarser replacements necessary for the filters. The top layers, 1 m.m. and .5 m.m. in size, were not obtainable locally. Approximately twenty-four tons is needed to complete the beds.

In order to safeguard future trouble from this source, a 20-inch Elliott twin strainer was purchased and installed in the main feed line to the City. With this addition, advance warning of filter trouble will be forecast.

The unit was installed late in the fall and temporarily covered with sawdust till spring. At that time we hope to construct proper housing facilities so that it will be conveniently accessible.

Beaver Situation

We regret to say that we have not as yet been able to get sufficient cooperation from the various Government and State agencies to have the Ammonoosuc water supply cleared of the many beaver which pollute the water supply. This year, an open season for trapping was declared, and some dozen beaver taken out, but it is estimated that about twenty-five still remain.

Every water sample taken at the Godfrey reservoir of raw water showed high rates of colon bacillus, traceable directly to beaver contamination. We suggest that the necessary steps be taken next year to have these animals eliminated from this source.

Godfrey Dam

For the third consecutive year the new sluice gate has answered its purpose in that periodical hoisting and lowering the gates during high water periods has washed out objectionable mud and silt which settle in the bottom of the reservoir. During the year, however, a gasoline power engine with reduction gears and flexible couplings was added as equipment. This eliminates the back breaking twenty-five hundred turns which was previously done by man power when hoisting or lowering the gates.

Ammonoosuc Water Shed

In order to stimulate the growth of timber and better drainage upon the Ammonoosuc water shed, which is composed of about twenty square miles, practically all of which is within the

government reservation, the U. S. Government allotted three million feet of heavy old growth hard wood from the water shed area to the Johnson Lumber Company. Only trees which have reached over maturity and are a detriment to the younger growth are being cut. An area of approximately 1250 acres, 950 of which are on the water shed, will be included in this sale. It is estimated that about 2590 board feet will be taken from each acre. Each tree to be cut is marked selectively and care is taken not to interfere with the younger growth.

Ramsey Hill Service

Plans have been made to enlarge the filter plant supply leads from 8-inch to 14-inch next year. During heavy drafts in the summer months, it has been impossible to render satisfactory service to this part of the City.

Recommendations

Improvements which have been anticipated, and carried on in past reports are again being incorporated in this report and are as follows:

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 department plans and specifications	\$ 25,000.00
That Centralized Quarters for Tools, Equipment and Storing Facilities be Provided	10,000.00
Water Power Generator Plant for Filter Plant.....	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. 7-inch pipe	2,500.00
Champlain St., Coos to Strafford St., 1000 ft. 8-inch pipe	3,300.00
Installing valves on remaining hydrants (four).....	400.00
	\$ 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 1945

Cash in bank, January 1, 1945.....	\$ 9,325.95
U. S. Government Bonds.....	25,000.00
Outstanding uncollected water bills.....	776.84
1945 commitments (estimated)	85,000.00
	<hr/>
	\$120,102.79
Estimated uncollected for year	\$ 400.00
Abatements	200.00
Discounts	3,500.00
	<hr/>
Less	\$ 4,100.00
	<hr/>
Approximate Working Fund	\$116,002.79

Expenses

Gravity supply expense	\$ 2,000.00
Purification expense	2,000.00
Filter plant expense	1,000.00
Repairs to mains	500.00
Repairs to services	700.00
Maintenance	4,000.00
Meter department	250.00
Meter reading	250.00
Relaid services	250.00
General office salary	1,800.00
Thawing expense	200.00
Insurance	650.00
Stationery and printing	125.00
Garage account	1,200.00
Shop expense	300.00
Superintendence and engineering	3,400.00
Kent Street pump	350.00
Storehouse expense	400.00
General expense	1,500.00
Hydrant expense	1,200.00
Commissioners' salaries	1,100.00
	<hr/>
Operating expenses	\$ 23,175.00
Approximate working fund	\$116,002.79
Operating expenses	\$ 23,175.00
Miscellaneous improvements	500.00

Bonds

Interest, March 1st	\$ 131.25
Bonds, April 1st	20,000.00
Interest, April 1st	8,925.00
Bonds, September 1st	5,000.00
Interest, September 1st	131.25
Interest, October 1st	8,500.00
	\$ 42,687.50

Total Estimated Expenses..... \$ 66,362.50

\$ 49,640.29

Emergency Fund (ear marked)..... 10,000.00

Balance for Improvements..... \$ 39,640.29

Total Distribution Pipes and Gates in Use December 31, 1944

Size	Cast Iron	Gal. Iron	Wood Stave	Cement Lined	Copper	Gates
1½-inch and Smaller		13,485				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		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, 1944

Make	5-8 in.	3-4 in.	1 in.	1 1-2 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	173	10						183
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	347	119	20	8	13	4	1	512

Meters in Stock December 31, 1944

Make	5-8"	3-4"	1"	1 1-2"	2"	3"	Total
Artic		2					2
Empire	11	14	3	2	3	1	34
Gem						1	1
Hersey	23	2			1		26
Imo	3						3
King					1		1
Lambert	9	17		1	3		30
Lambert F. P.		2	1				3
Trident	1	3					4
Total	47	40	4	3	8	2	104

Location of Fire Hydrants

No.	Street	Location	Static Pressure
	Blanchard	Corner Emery	
	Burgess	Corner Grafton	105
	Burgess	Corner Mason	103
	Burgess	Corner Strafford	97
5	Burgess	Corner Merrimack	95
	Burgess	Corner Thomas	
	Burgess	Corner Berwick	
	Bridge	East of Verdun	78
	Bridge	East of Hutchins	82
10	Cascade	Western Avenue	105
	Cascade	Bridge St. and Wentworth Ave	95

No.	Street	Location	Static Pressure
	Cascade	Corbin and Gordon Aves.	91
	Champlain	Corner Alpha	
	Champlain	Near No. 388	
15	Champlain	Corner Merrimack	
	Cedar	Near Prospect	123
	Cedar	Corner Summer	83
	Church	Corner Hillside Ave.	
	Church	Near Holt Ave.	
20	Church	West of Portland St.	65
	Church	Hickey Hill	80
	Coos	Corner Hutchins	72
	Coos	Corner King	55
	Coos	Beaudoin	
25	Coos	Rockingham	75
	Coos	Champlain	85
	Derrah	East of Lancaster	80
	Derrah	East of Beaudoin	63
	Denmark	Between 7th and 8th Sts.	65
30	Denmark	North of Eighth St.	65
	Denmark	Near No. 252	25
	Exchange	Front of City Garage	115
	First Avenue	Corner Hill St.	-76
	First Avenue	Lower End	74
35	First Avenue	Corner Roderick	96
	First Avenue	South of Green St.	100
	First Avenue	Corner of Clarke St.	
	First Avenue	Corner Laurel St.	75
	Fourth	Upper End	75
40	Forbush Avenue	Corner Westcott	65
	Forbush Avenue	Corner Beaudoin	57
	Forbush Avenue	Corner Gendron	52
	Forbush Avenue	East of Howland	85
	Glen Avenue	Glen Motor Sales	125
45	Glen Avenue	Top of Glen Hill	130
	Glen Avenue	Opp. Miles Residence	137
	Glen Avenue	Cross Machine Company	135
	Glen Avenue	Car Barn	137
	Goebel	Corner Mason	120
50	Goebel	Corner Strafford	120
	Goebel	Corner Merrimack	120
	Goebel	Corner Devens	120
	Gorham Road	Opp. Corbin Residence	160

No.	Street	Location	Static Pressure
	Grafton	Corner Gendron	
55	Grafton	Corner Lancaster	
	Grafton	Near Hutchins	
	Grafton	Corner Sullivan	
	Green	Green Square	118
	Green	City National Bank	118
60	Green	Near Underpass	115
	Granite	Near York	108
	High	Corner Pleasant	102
	High	East of School St.	100
	High	Opp. Emery St.	95
65	High	Corner Hillside Ave.	85
	High	Opp. State St.	75
	High	Corner Portland St.	65
	High	East of River St.	60
	High	West of River St.	60
70	Hillsboro	South of Merrimack	
	Hillside Avenue	Near Grand Trunk Crossing	115
	Hillside Avenue	Corner Blanchard	
	Hillside Avenue	Corner Spring St.	
	Hillside Avenue	Corner Cedar St.	90
75	Hillside Avenue	Opp. Poplar St.	
	Hillside Avenue	Opp. Lincoln St.	63
	Hillside Avenue	North of Lincoln St.	43
	Hinchey	Corner of Fourth Ave.	
	Hutchins	Blanchard's Mill	
80	Hutchins	Corner Success Road	
	Hutchins	Near Bean Brook Crossing	
	Hutchins	Opp. Horn St.	68
	Hutchins	North of Bridge St.	68
	Hutchins	Napert Village	
85	Jericho	Incinerator Plant	
	Jolbert	Corner Second Ave.	
	Jolbert	Corner Fourth Ave.	72
	Kent	Corner Derrah	42
	Kent	Corner Coos	80
90	Madison Avenue	Corner Hillside Ave.	86
	Madison Avenue	Corner Pine St.	86
	Madison Avenue	Corner Park St.	86
	Madison Avenue	Corner River St.	185
	Madigan	Corner Third Ave.	100
95	Madigan	Corner Fourth Ave.	82

No.	Street	Location	Static Pressure
	Madigan	Corner Sixth Ave.....	65
	Main	Corner Eleventh	
	Main	Corner Eighth	70
	Main	Opp. Bridge St.	70
100	Main	Corner Seventh	70
	Main	Corner Sixth	70
	Main	Corner Fifth	70
	Main	Opp. hay scales	68
	Main	Opp. Brown Co. lab.....	70
105	Main	Opp. Fourth St.	72
	Main	Opp. Third St.	73
	Main	Corner Second	73
	Main	Corner First	73
	Main	Near Chamberlain bldg.....	73
110	Main	Opp. Cambridge	75
	Main	Corner Success St.....	
	Main	Corner Pleasant St.....	100
	Main	Near Boston Store.....	115
	Main	Corner Mason St.	120
115	Main	Opp. Newberry Store	120
	Main	Opp. Brassard's Market	120
	Main	Opp. Mullen Drug Store	120
	Maple	Near Brown Ave.	
	Mason	Corner Granite	108
120	Mason	Corner Cole	108
	Mason	Corner Champlain	
	Mason	Corner Rockingham	93
	Mechanic	Between Main and Pleasant ..	120
	Mechanic	West of Pleasant	120
125	Mechanic	Opp. Wight bldg.	110
	Mechanic	Berlin Grain Co.	120
	Milan Road	W. S. (Bell ice house).....	
	Milan Road	W. S. (near Smith Farm).....	
	Milan Road	W. S. (from Demers res.).....	
130	Milan Road	W. S. (near Twitchell Farm)....	
	Milan Road	W. S. (near Gibbons Farm)....	
	Milan Road	E. S. (Maynesboro Farm).....	58
	Milan Road	E. S. (Thompson Farm).....	55
	Mt. Forist	Near Western Ave.	100
135	Mt. Forist	Near Rouleau residence.....	
	Napert Village	Near Boston & Maine	
	Ninth	Corner Main	

No.	Street	Location	Static Pressure
	Norway	Opp. Sixth	
	Norway	Opp. 7th and 8th Sts.	
140	Norway	North of Eighth	
	Norway	Opp. Ninth	
	Norway	Corner Tenth	
	Oak	Corner Willard	
	Pershing Avenue	East of Verdun	66
145	Pershing Avenue	West of Verdun	81
	Pleasant	Opp. Carpenter residence	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
	Prospect	Near Perkins Lane	58
	River	Corner Willard	173
155	School	Corner Third	74
	School	Corner First	64
	School	Near Burgess School	
	School	Corner Church St.	97
	School	Corner Washington	97
160	School	Corner Granite	99
	Second Avenue	Corner Harding	80
	Second Avenue	Corner Clarke	83
	Second Avenue	Opp. Hamlin St.	85
	Second Avenue	Opp. Sessions St.	103
165	Sixth Avenue	Corner Labossiere St.	
	Skating Rink	Gilbert St.	
	Spring	West of Guilmette	
	Success	West of School St.	85
	Success	Corner Main	
170	Summer	Corner Guilmette	120
	Summer	East of Spruce	98
	Sweden	Corner of Seventh	
	Sweden	Corner Eighth	
	Third Avenue	Corner Mt. Forist	70
175	Third Avenue	St. Joseph School	
	Union	Buber's Mill	115
	Watson Village	Main Highway	
	Watson Village	On Flat	
	Western Avenue	South of Gerrish	100

180	Western Avenue	Opp. Glidden residence.....	95
	Western Avenue	Opp. No. 694	
	Western Avenue	Opp. DeBlois residence	105
	Western Avenue	Opp. Legassie residence.....	
	Western Avenue	Opp. Birch St.	
185	Western Avenue	Corner William St.	
	Wight	Corner Third Ave.	
	Wight	Corner Boulay St.	97
	Wight	Opp. Cloutier residence	95
	Wight	Near Duguay	93
190	Wight	City Barn	95
	Wight	Front Incinerator Plant	
	Willard	Corner Emery	97
	Willard	West of Hillside Ave.	85
	Willard	Corner State	84
195	Willow	Corner State	
	Westcott	Corner Marble	71
	York	Front Hamel's	120

Water Bonds and Interest Payments

Date	Principal	Interest	Issued	Rate	Balance
March 1, 1945	\$	\$ 131.25	1940	1¾	\$
April 1, 1945	20,000.00		1945	4¼	400,000.00
April 1, 1945		8,925.00	1925	4¼	
Sept. 1, 1945	5,000.00		1940	1¾	10,000.00
Sept. 1, 1945		131.25	1940	1¾	
Oct. 1, 1945		8,500.00	1925	4¼	
March 1, 1946		87.50	1940	1¾	
April 1, 1946	20,000.00		1925	4¼	380,000.00
April 1, 1946		8,500.00	1925	4¼	
Sept. 1, 1946	5,000.00		1940	1¾	5,000.00
Sept. 1, 1946		87.50	1940	1¾	
Oct. 1, 1946		8,975.00	1925	4¼	
March 1, 1947		43.75	1940	1¾	
April 1, 1947	20,000.00		1925	4¼	360,000.00
April 1, 1947		8,075.00	1925	4¼	
Sept. 1, 1947	5,000.00		1940	1¾	
Oct. 1, 1947		7,650.00	1925	4¼	
April 1, 1948	20,000.00		1925	4¼	340,000.00
April 1, 1948		7,650.00	1925	4¼	
Oct. 1, 1948		7,225.00	1925	4¼	
April 1, 1949	20,000.00		1925	4¼	320,000.00

Date	Principal	Interest	Issued	Rate	Balance
April 1, 1949		7,225.00	1925	4¼	
Oct. 1, 1949		6,800.00	1925	4¼	
April 1, 1950	20,000.00		1925	4¼	300,000.00
April 1, 1950		6,800.00	1925	4¼	
Oct. 1, 1950		6,375.00	1925	4¼	
April 1, 1951	30,000.00		1925	4¼	270,000.00
April 1, 1951		6,375.00	1925	4¼	
Oct. 1, 1951		5,737.50	1925	4¼	
April 1, 1952	30,000.00		1925	4¼	240,000.00
April 1, 1952		5,737.50	1925	4¼	
Oct. 1, 1952		5,100.00	1925	4¼	
April 1, 1953	30,000.00		1925	4¼	210,000.00
April 1, 1953		5,100.00	1925	4¼	
Oct. 1, 1953		4,462.50	1925	4¼	
April 1, 1954	30,000.00		1925	4¼	180,000.00
April 1, 1954		4,462.50	1925	4¼	
Oct. 1, 1954		3,825.00	1925	4¼	
April 1, 1955	30,000.00		1925	4¼	150,000.00
April 1, 1955		3,825.00	1925	4¼	
Oct. 1, 1955		3,187.50	1925	4¼	
April 1, 1956	30,000.00		1925	4¼	120,000.00
April 1, 1956		3,187.50	1925	4¼	
Oct. 1, 1956		2,550.00	1925	4¼	
April 1, 1957	30,000.00		1925	4¼	90,000.00
April 1, 1957		2,550.00	1925	4¼	
Oct. 1, 1957		1,912.50	1925	4¼	
April 1, 1958	30,000.00		1925	4¼	60,000.00
April 1, 1958		1,912.50	1925	4¼	
Oct. 1, 1958		1,275.00	1925	4¼	
April 1, 1959	30,000.00		1925	4¼	30,000.00
April 1, 1959		1,275.00	1925	4¼	
Oct. 1, 1959		637.50	1925	4¼	
April 1, 1960	30,000.00		1925	4¼	

Water Department—Bonds

	Interest	Principal
1925 Water Bonds for purchase of plant @ 4¼%:		
Outstanding balance on principal \$420,000.00		
Interest paid 1925 to December 31, 1944	\$480,787.50	

Additional interest to be paid before retirement.....	154,912.50	
	<hr/>	
	\$635,700.00	\$700,000.00
1931 Water Improvement Bonds		
(Ramsey Hill Ext.) @ 4½%:		
Interest paid retirement, 1940.....	\$ 6,750.00	
	<hr/>	
	\$ 6,750.00	\$ 25,000.00
1940 Water Purification Bonds @ 1¾%:		
Outstanding balance on principal...	\$ 15,000.00	
Interest paid 1940 to December 31, 1944.....	\$ 1,925.00	
Additional interest to be paid before retirement.....	481.25	
	<hr/>	
	\$ 2,406.25	\$ 35,000.00

SUMMARY OF STATISTICS

For the Year Ending December 31, 1944

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 year—None.
- 7 Number of public hydrants—197.
- 8 Number of private hydrants—97.
- 9 Number of stop gates added during year—None.
- 10 Number of stop gates smaller than 4-inch—223.
- 11 Number of stop gates now in use—493.
- 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— $\frac{3}{4}$ -inch to 6-inch.
- 3 New services added during year—1.
- 4 Total number of services now in use—2,995.

Meters

- 1 Number of meters added for the year—None.
- 2 Number of meters now in use—512.
- 3 Number of meters changed during year—50.
- 4 Number of meters tested—60.
- 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.

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 closets, each	4.50
Wash basins, each	2.25
Maximum rate covering private dwelling house occupied by one family	22.50
Office 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

Report of Treasurer

CITY OF BERLIN, N. H., REVENUES, January 31, 1945

	Anticipated	Receipts	Income	Deficit
Interest and Dividend tax.....	\$ 2,635.69	\$ 2,941.39	\$ 305.70	\$
Railroad tax	4,500.00	3,211.37		1,288.63
Savings Bank tax	800.00	571.17		228.83
National Forest Land tax.....	2,000.00	2,000.00		
Motor Vehicle Permit fees	7,500.00	6,487.13		1,012.87
Other Income:.....	3,950.00			
Milk licenses	160.00			
Premiums	321.39			
Interest on taxes	4,031.89		563.28	
Total Miscellaneous Revenues.....	\$ 21,385.69	\$ 19,724.34	\$ 868.98	\$ 2,530.33
Real Estate and Personal Property taxes.....	672,255.00	652,302.20		
National Bank Stock.....	1,288.25	1,288.25		
Poll taxes	16,112.00	12,276.00		
Uncollected taxes	23,788.80			
Anticipated Revenue Deficit.....	\$711,040.94	\$709,379.59	1,661.35	
	\$711,040.94	\$711,040.94	\$ 2,530.33	\$ 2,530.33

CITY OF BERLIN, N. H., 1944, BUDGET, January 31, 1945

DEPARTMENT	Appropriation	Expended	Credits	Overdraft	Unexpended
Airport	\$ 1,500.00	\$ 1,600.00	\$ 100.00	\$	\$
Assessors'	3,492.00	3,360.64			131.36
Bonds	64,000.00	64,000.00			
Cemetery	1,000.00	1,762.16	762.16		
City Clerk's	5,531.80	6,151.12	677.50		58.18
City Hall	5,428.00	6,349.23	377.91	543.32	
City Hall Rest Rooms	2,638.13	2,813.15	237.35		62.33
City Poor	40,000.00	40,706.40	1,245.45		539.05
County Tax	83,168.94	83,168.94			
Civilian Defense	750.00	750.00			
Decoration Day	100.00	100.00			
Election Expenses	5,000.00	4,948.87	66.00		117.13
Equipment Note	800.00	800.00			
Fire Department	62,165.00	63,096.24	2,155.50		1,224.26
Forest Fires	100.00	44.09	22.05		77.96
Health	8,300.00	7,495.37	43.84		848.47
Insurance	3,000.00	2,866.72	33.70		166.98
Interest—Bonds	14,382.50	14,382.50	51.19		51.19
Interest—Notes	500.00	184.50			315.50
Interest Discount—Taxes	2,800.00	2,728.23			71.77
Library	9,427.00	9,427.00			
Lighting Streets	16,000.00	15,939.02			60.98

CITY OF BERLIN, N. H., 1944, BUDGET, January 31, 1945, Continued

DEPARTMENT	Appropriation	Expended	Credits	Overdraft	Unexpended
Miscellaneous.....	13,691.00	8,165.74	696.63		6,221.89
Municipal Court.....	1,200.00	2,101.50	1,382.56		481.06
Overlay.....	7,500.00	5,458.80	505.00		2,546.20
Parks and Playgrounds.....	1,500.00	1,500.00			
Police.....	56,642.57	59,171.74	1,266.01	1,263.16	
Public Works.....	110,000.00	171,585.13	71,293.58		9,708.45
Salaries.....	6,240.00	6,233.50	125.00		815.50
Schools.....	173,000.00	176,974.07	6,676.30		2,702.23
State Aid.....	500.00	500.00			
Tax Collector's.....	6,500.00	6,382.51			117.49
Treasurer's.....	2,900.00	2,796.60	1.80		105.20
White Mountain Association.....	600.00	600.00			
	\$711,040.94	\$774,143.77	\$ 87,719.53	\$ 1,806.48	\$ 26,423.18
Budget Surplus.....			\$ 24,616.70		
Budget Surplus.....			\$ 24,616.70	\$ 26,423.18	\$ 26,423.18
Anticipated Revenue Deficit.....			1,661.35		
			\$ 22,955.35		

City of Berlin, N. H., 1944, Balance Sheet, January 31, 1945

Assets

Cash:

General Account—Berlin City Nat'l Bank	\$ 81,956.44
Nat'l Shawmut Bank of Boston	42,000.00
City Treasurer's petty cash.....	15.00
City Clerk's change fund	75.00

\$124,046.44

Pledged Cash Funds:

Recreational Fund Cash	\$ 325.00
War Bond Fund Cash	431.85
Withholding Tax Fund Cash	2,915.33

\$ 3,672.18

Taxes Receivable

Property

Poll

1936 Levy	.....	\$	243.75	\$	243.75
1937 Levy	.....		219.74		219.74
1938 Levy	.....		963.74	\$	4,463.50
1939 Levy	.....		1.27		1,989.50
1940 Levy	.....		105.42		2,642.00
1941 Levy	.....		235.81		3,828.00
1942 Levy	.....		351.82		3,476.00
1943 Levy	.....		361.83		2,500.00
1944 Levy	.....		19,952.80		3,836.00

\$ 22,436.18 \$ 22,735.00 \$ 45,171.18

1944 Special Poll

5,970.00

Due From State:

Account Receivable (Forest Land Tax)..... 2,000.00

Other Assets:

Tax Deeds	\$ 4,283.69
Tax Sales	12,411.80

16,695.49

Water Bonds Outstanding..... \$435,000.00

City Debt—Feb. 1, 1944.....\$375,743.63

Plus: Claim

73.00

Loss on Tax Sales

18.49

Bonds issued Dec. 30..... 63,000.00

\$438,835.12

Less: Bonds Paid

\$ 64,000.00

Equipment Note Paid

800.00

Excess Nat'l Forest Tax, 1943

110.35

64,910.35

\$373,924.77

Surplus—1944

\$ 22,955.35

Net City Debt—January 31, 1945....

\$350,969.42

\$983,524.71

City of Berlin, N. H., 1944, Balance Sheet, January 31, 1945

Liabilities

Bonds Outstanding Feb. 1, 1944.....	\$535,000.00	
Bonds paid in 1944.....	64,000.00	\$471,000.00
<hr style="width: 50%; margin: 0 auto;"/>		
Public Improvement Bonds issued		
December 30, 1944	45,000.00	
Equip. Bonds issued Dec. 30, 1944	18,000.00	
<hr style="width: 50%; margin: 0 auto;"/>		
		\$534,000.00
Equipment Note Outstanding.....		1,600.00
Pledged Cash Fund—Liabilities :		
Recreational Fund	\$ 325.00	
War Bond Fund	431.85	
Withholding Tax Fund.....	2,915.33	
<hr style="width: 50%; margin: 0 auto;"/>		
		\$ 3,672.18
Dog licenses		578.84
Water Bonds		435,000.00
Public Improvement Fund K.....		2,545.43
Equipment Fund		158.26
Soldiers' Bonus Poll Tax Fund—		
Levy	\$ 25,368.00	
Additional Warrants	474.00	25,842.00
<hr style="width: 50%; margin: 0 auto;"/>		
Collected to Jan. 31, 1945.....		19,872.00
<hr style="width: 50%; margin: 0 auto;"/>		
		\$ 5,970.00
<hr style="width: 50%; margin: 0 auto;"/>		
		\$983,524.71

City of Berlin, N. H., Bonded Debt, January 31, 1945

City of Berlin—4½% Junior High School Bonds, issued December 1, 1925; \$10,000 maturing annually to December 1, 1940; \$5,000 maturing annually to Dec. 1, 1945.	\$175,000.00	\$ 5,000.00
City of Berlin—4½% School Improvement Bonds, issued July 1, 1930; \$10,000 maturing annually to July 1, 1950.	200,000.00	60,000.00
City of Berlin—3½% Public Improvement Bonds, issued June 1, 1936; \$6,000 maturing annually to June 1, 1951.	90,000.00	42,000.00
City of Berlin—3½% Public Improvement Bonds, issued February 1, 1937; \$3,000 maturing annually to February 1, 1952.	45,000.00	21,000.00
City of Berlin—2¾% Public Improvement Bonds, issued July 1, 1937; \$10,000 maturing annually to July 1, 1947.	100,000.00	30,000.00
City of Berlin—3% Public Improvement Bonds, issued December 1, 1937; \$5,000 maturing annually to December 1, 1952.	75,000.00	40,000.00
City of Berlin—2¼% Public Improvement Bonds, issued December 1, 1939; \$6,000 maturing annually to December 1, 1949; \$5,000 maturing annually to December 1, 1954.	85,000.00	55,000.00
City of Berlin—1¾% Public Improvement Bonds, issued November 1, 1940; \$6,000 maturing annually to November 1, 1950; \$5,000 maturing annually to November 1, 1955.	85,000.00	61,000.00
City of Berlin—2¼% Public Improvement Bonds, issued December 1, 1941; \$6,000 maturing annually to December 1, 1956.	90,000.00	72,000.00
City of Berlin—2½% Public Improvement Bonds, issued May 1, 1942; \$4,000 maturing annually to May 1, 1957.	60,000.00	52,000.00
City of Berlin—1¾% Public Improvement Bonds, issued December 30, 1943; \$3,000 maturing annually to December 30, 1955.	36,000.00	33,000.00

City of Berlin—1 $\frac{5}{8}$ % Public Improvement Bonds, issued December 30, 1944; \$3,000 maturing annually to December 30, 1959.	45,000.00	45,000.00
City of Berlin—1 $\frac{5}{8}$ % Equipment Bonds, issued December 30, 1944; \$2,000 maturing annually to December 30, 1953.	18,000.00	18,000.00
Total Bonded Debt		\$534,000.00

City of Berlin, N. H., Indebtedness Notes, January 31, 1945

Equipment Note

City of Berlin—2% Equipment Note, issued January 26, 1944; payable \$800.00 annually.	2,400.00	\$ 1,600.00
---	----------	-------------

Indebtedness

Bonds Outstanding		\$534,000.00
Equipment Note		1,600.00
Total Indebtedness.....		\$535,600.00

Water Bonded Debt

City of Berlin—4 $\frac{1}{4}$ % Water Bonds, issued April 1, 1925. \$10,000 maturing annually to April 1, 1930; \$15,000 maturing annually to April 1, 1940; \$20,000 maturing annually to April 1, 1950; \$30,000 maturing, annually to April 1, 1960.	\$700,000.00	\$420,000.00
City of Berlin—1 $\frac{3}{4}$ % Water Bonds, issued September 1, 1940; \$5,000 maturing annually to September 1, 1947.	35,000.00	15,000.00
Total Water Bonded Debt.....		\$435,000.00

BOND RETIREMENT

1945	\$ 69,000.00
1946	64,000.00
1947	64,000.00
1948	54,000.00
1949	54,000.00
1950	53,000.00
1951	42,000.00
1952	33,000.00
1953	28,000.00
1954	26,000.00
1955	21,000.00
1956	13,000.00
1957	7,000.00
1958	3,000.00
1959	3,000.00
	<hr/>
	\$534,000.00

E. L. DELISLE,
City Treasurer.

Parks and Playgrounds

We, the undersigned members of the Parks and Playgrounds Committee of the City, herewith submit our annual report of activities for the summer of 1944.

The four playgrounds were opened for a period of eight weeks. The full time instructors were Miss Pauline Haney, Miss Faith Goldsmith, Miss Patricia Plunkett, and Miss Dorothea LaPlante who resigned the sixth week and was replaced by Miss Pauline Toussaint. Mr. Leo Flibotte divided his time equally among the four playgrounds, as need was felt for more supervision among older boys. The addition of this instructor proved to be a gratifying addition to our program.

All playgrounds were active, with very good attendance. A field day, with all playgrounds participating, was held at Horne Field. Each playground held some of the following attractions: Hobby Day, Doll Show, Kite Exhibit, Poster Contest, Pet Show, Checker Contests, Horseshoe Contests, in addition to routine sports and handicraft.

Our present budget allows for very little in addition to current expenses. We, therefore, recommend that more permanent equipment be purchased.

Playgrounds are essential at all times but especially so during these days of increased juvenile delinquency.

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

Public Finance

Assessors' Report

January 31, 1945

To His Honor, the Mayor, and members of the City Council of the City of Berlin:

Gentlemen:

We submit herewith our report for the year ending January 31, 1945, it being the forty-eighth annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1944.

Lands and buildings	\$ 9,070,509.00
Neat stock	190.00
Cows	6,820.00
Oxen	40.00
Hogs	680.00
Fowls	3,120.00
Horses	7,150.00
Growing wood and timber.....	43,571.00
Vehicles	9,900.00
Oil tanks	38,110.00
Electric plants	371,860.00
Stock in trade	1,756,835.00
Mills and machinery	6,617,985.00
Sheep	30.00
<hr/>	
Total	\$17,926,800.00
Bank stock	1,288.25
Regular poll taxes.....	16,112.00
Special poll taxes	25,368.00

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,

THOMAS BELLEFEUILLE,
ARTHUR LETTRE.

ROMEO J. BARBIN,

Board of Assessors.

Report of Tax Collector

January 31, 1945

To His Honor, the Mayor, and Members of the City Council of
the City of Berlin.

Gentlemen:

I submit herewith my report as Tax Collector for the year
ending January 31, 1945.

LEVY OF 1944:

Taxes committed to collector.....	\$715,023.25
Amount collected	\$680,319.37
Abatements	2,216.85
Discount allowed	2,728.23

Total remittances to treasurer.....	\$685,264.45
Uncollected taxes as per collector's list.....	\$ 29,758.80
Collections not in original levy	
Added taxes: Property taxes.....	\$ 9.00
Poll taxes	786.00
Interest collected	78.08

Total remittances to treasurer.....	\$ 873.08
-------------------------------------	-----------

LEVY OF 1943:

Uncollected taxes as of February 1, 1944.....	\$ 32,805.92
Amount collected	\$ 29,492.14
Abatements	451.95

Total remittances to treasurer.....	\$ 29,944.09
Uncollected taxes as per collector's list.....	\$ 2,861.83
Collections not in original levy	
Added taxes: Poll taxes.....	\$ 180.00
Interest collected	1,283.70

Total remittances to treasurer.....	\$ 1,463.70
-------------------------------------	-------------

LEVY OF 1942:

Uncollected taxes as of February 1, 1944.....	\$	4,109.94
Amount collected	\$	274.44
Abatements		7.68

Total remittances to treasurer.....	\$	282.12
Uncollected taxes as per collector's list.....	\$	3,827.82
Collections not in original levy		
Added taxes: Poll taxes.....	\$	2.00
Interest collected		38.06

Total remittances to treasurer.....	\$	40.06
-------------------------------------	----	-------

LEVY OF 1941:

Uncollected taxes as of February 1, 1944	\$	4,190.52
Amount collected	\$	126.71

Total remittances to treasurer.....	\$	126.71
-------------------------------------	----	--------

Uncollected taxes as per collector's list	\$	4,063.81
Interest collected—paid treasurer	\$	34.83

LEVY OF 1940:

Uncollected taxes as of February 1, 1944	\$	2,866.42
Amount collected	\$	119.00
Total remittances to treasurer	\$	119.00

Uncollected taxes as per collector's list	\$	2,747.42
Interest collected—paid treasurer	\$	48.03

LEVY OF 1939:

Uncollected taxes as of February 1, 1944	\$	1,996.77
Amount collected—paid treasurer		6.00

Uncollected taxes as per collector's list.....	\$	1,990.77
Interest collected—paid treasurer	\$	1.73

LEVY OF 1938:

Uncollected taxes as of February 1, 1944	\$	5,486.24
Amount collected	\$	49.65
Abatements		9.35

Total remittances to treasurer.....	\$	59.00
-------------------------------------	----	-------

Uncollected taxes as per collector's list.....	\$	5,427.24
Interest collected—paid treasurer	\$	26.36

LEVY OF 1937:

Uncollected taxes as of February 1, 1944.....	\$ 3,359.27
Amount collected	\$ 13.85
Abatements	3,125.68
	<hr/>
Total remittances to treasurer.....	\$ 3,139.53
	<hr/>

Uncollected taxes as per collector's list.....	\$ 219.74
--	-----------

LEVY OF 1936:

Uncollected taxes as of February 1, 1944.....	\$ 904.24
Amount collected	\$ 3.12
Abatements	657.37
	<hr/>
Total remittances to treasurer.....	\$ 660.49

Uncollected taxes as per collector's list.....	\$ 243.75
Interest collected—paid treasurer	\$ 5.58

**SUMMARY OF TAX SALES ACCOUNTS
AS OF JANUARY 31, 1945**

Debit

Sale on Account of Levy of:

	1943	1942	1941	Previous years
Taxes sold to city.....	\$5,839.54	\$5,235.72	\$4,473.34	\$6,975.62
Interest collected after sale	19.63	214.50	405.79	1,863.88
	<hr/>	<hr/>	<hr/>	<hr/>
Total Debits	\$5,859.17	\$5,450.22	\$4,879.13	\$8,839.50
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Credit

Remittances to treasurer				
during year.....	\$1,481.66	\$2,087.52	\$1,990.09	\$4,105.86
Abatements		56.64	37.28	
Deeded to city during year	21.31	464.07	482.80	1,888.99
Unredeemed taxes at close				
of year.....	4,356.20	2,841.99	2,368.96	2,844.65
	<hr/>	<hr/>	<hr/>	<hr/>
Total Credits	\$5,859.17	\$5,450.22	\$4,879.13	\$8,839.50
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Respectfully submitted,
EARLE A. YOUNG,
Tax Collector.

VITAL STATISTICS ON CITY FINANCES FOR LAST TEN YEARS

	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944
Valuation	\$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	\$13,009,307.00	\$17,926,800.00
Gross Bonded Debt	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	969,000.00
Net Bonded Debt	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	534,000.00
Budget Appropriation	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	711,040.94
Tax Levy	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	689,655.25
Tax Rate	37.50	37.50	39.00	42.50	42.50	41.50	38.50	38.50	38.50	37.50
Budget Surplus .....	.....	.....	.....	13,176.96	15,176.33	8,171.15	13,253.26	20,368.54	23,195.42	22,955.35
Budget Deficit	19,468.91	19,887.36	42,906.14	.....	.....	.....	.....	.....	.....	.....
Net Expenditures	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	686,324.24
Taxes Outstanding	257,044.69	190,145.30	226,004.51	89,816.21	63,346.02	55,506.19	47,021.14	41,271.88	32,805.92	45,171.18

Report of Auditors

WATER DEPARTMENT

February 23, 1945

Board of Water Commissioners
Berlin Water Works
Berlin, New Hampshire

Gentlemen:

We have examined the books and records of the Berlin Water Works for the year ended December 31, 1944. Our examination included a verification of the assets and liabilities as shown on the attached Balance Sheet and without making a detailed audit of all transactions for the period, a review of 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, 1944, 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, 1944

Assets

Current Assets

Office Cash Fund.....	\$	75.00
Cash in Bank—Berlin City Nat'l Bank.....		5,243.68
Cash in Bank—Berlin Savings Bank & Trust Company		4,082.17
United States Bonds.....		25,000.00
Accounts Receivable:		
Flat Rate	\$	269.26
Metered		507.58

Miscellaneous	32.27	
		809.11
Materials and supplies		6,714.01
		<hr/>
Total Current Assets		\$ 41,923.97
Fixed Assets		
Land		\$ 4,150.00
Godfrey Reservoir		69,211.87
Plant and Equipment (Schedule 1)	\$994,758.01	
Less Reserve for Depreciation.....	455,972.22	
		<hr/>
		538,785.79
		<hr/>
Total Fixed Assets.....		\$612,147.66
		<hr/>
Total Assets		\$654,071.63

Liabilities

Current Liabilities

Interest Accrued—4¼% Bonds.....	\$ 4,462.50
Interest Accrued—1¾% Bonds.....	87.50
Withholding Tax Liability.....	377.65

Total Current Liabilities.....	\$ 4,927.65
--------------------------------	-------------

Bonded Debt

First Mortgage—4¼'s 1944/60.....	\$420,000.00
First Mortgage—1¾'s of 1943/47.....	15,000.00

Total Bonded Debt	\$435,000.00
Contributions in Aid of Construction.....	58,397.31

Municipal Investment

Balance, January 1, 1944.....	\$151,949.50
-------------------------------	--------------

Add:

Net Profit from Operations (Exhibit II)....	3,597.17
Net Profit from Sale of Automobile.....	200.00

Balance, December 31, 1944.....	\$155,746.67
---------------------------------	--------------

Total Liabilities	\$654,071.63
-------------------------	--------------

BERLIN WATER WORKS—EXHIBIT II

Statement of Operations—Year Ended December 31, 1944

Operating Income

Commercial Water—Flat Rate.....	\$ 50,775.76
---------------------------------	--------------

Commercial Water—Metered	24,216.67	
		\$ 74,992.43
Industrial Water—Flat Rate.....	\$ 1,706.78	
Industrial Water—Metered	5,695.71	
		7,402.49
Municipal Water:		
Sprinkling	\$ 135.00	
Hydrants	7,920.00	
Flat Rate	201.54	
Metered	1,494.68	
		9,751.22
Gross Income		\$ 92,146.14
Operating Expense		
Water Supply:		
Gravity Supply Labor	\$ 1,205.14	
Gravity Supply Expense	649.15	
Purification Supplies and Exp.	1,876.05	
Repairs to Mains.....	492.67	
Relaid Services	326.52	
Hydrant Expense	1,275.58	
Superintendence and Engineering ..	3,384.00	
Maintenance Labor	3,528.97	
		\$ 12,738.08
Distribution:		
Meter Dept.—Supplies and Exp. \$..	166.33	
Repairs to Services.....	890.88	
		1,057.21
Commercial:		
Meter Indexing Salaries.....		200.89
General:		
Office Salaries	\$ 1,798.00	
Office Expense	136.00	
General Expense	1,776.38	
		3,710.38
Miscellaneous Undistributed Expense:		
Commissioners' Salaries	\$ 1,100.00	
Thawing Account	193.92	

Insurance	607.86	
Stationery and Printing.....	165.73	
Garage Expense	1,380.87	
Shop Expense	195.91	
Maintenance	273.93	
Filter Plant Expense.....	2,253.50	
Godfrey Dam Sluice Gate.....	50.30	
Kent Street Pump.....	315.70	
Regulator House Expense.....	1.98	
Storehouse Expense	654.44	
		\$ 7,193.94
		<hr/>
Total Operating Expense		\$ 24,900.50
		<hr/>
Income from Operations.....		\$ 67,245.64
Other Income		
Bond Interest Received.....	\$ 614.67	
Miscellaneous	35.81	
		<hr/>
		650.48
		<hr/>
		\$ 67,896.12
Other Expense		
Interest Paid—4¼% Bonds.....	\$ 18,062.50	
Interest Paid—1¾% Bonds.....	320.83	
Abatements—Flat Rate	8,835.67	
Abatements—Metered	3,052.35	
Discounts—Flat Rate	2,167.59	
Discounts—Metered	1,272.57	
		<hr/>
		33,711.51
		<hr/>
Income before Depreciation		\$ 34,184.61
Depreciation (Schedule 1).....		30,587.44
		<hr/>
Net Income for Year.....		\$ 3,597.17

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

Fixed Assets	Balances 12-31-43	Additions During Year	Deductions During Year	Balances 12-31-44
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	5,888.18			5,888.18
Purification Equipment	6,607.93	185.00		6,792.93
Trucks and Automobiles.....	2,655.09	1,392.44	876.40	3,171.13
Services	79,244.57	255.26		79,499.83
Regulator House and Pipe Line.....	6,053.97			6,053.97
Filter Plant	51,610.31	31.99		51,642.30
Coagulating Basin	39,960.49	1,352.11		41,312.60
Pipe Line Strainer.....		2,246.20		2,246.20
Filter Agitators	355.96	145.80		501.76
Totals.....	\$990,025.61	\$ 5,608.80	\$ 876.40	\$994,758.01

Reserves for Depreciation

	Balances 12-31-43	Additions During Year	Deductions During Year	Balances 12-31-44
Transmission Mains	\$164,623.37	\$ 9,717.42	\$	\$174,340.79
Distribution Mains	130,262.03	9,222.27		139,484.30
Hydrants	3,140.38	225.24		3,365.62
Meters	7,838.99	577.84		8,416.83
Water Supply Structures	46,790.45	3,165.86		49,956.31
Water Storage Structures	1,101.00	60.00		1,161.00
Pumps and Pumping Equipment	460.06	25.00		485.06
Distribution System Structures	1,097.02	78.10		1,175.12
General Office Equipment	1,441.41	187.28		1,628.69
Shop Equipment	4,577.46	588.82		5,166.28
Purification Equipment	6,410.41	660.79		7,071.20
Trucks and Automobile	1,459.39	826.78	876.40	1,409.77
Services	55,005.77	3,263.95		58,269.72
Regulator House and Pipe Line	121.08	121.08		242.16
Filter Plant	1,152.00	1,032.20		2,184.20
Coagulating Basin	780.36	799.21		1,579.57
Filter Agitators		35.60		35.60
Totals	\$426,261.18	\$ 30,587.44	\$ 876.40	\$455,972.22

BERLIN WATER WORKS—SCHEDULE 2**Insurance Coverage**

Type	Coverage	Amount
Fire Insurance.....	Buildings and Standpipe	\$ 25,400.00
Riot & Civil Commotion	Buildings and Contents	20,000.00
Property Floater Policy	Equipment	5,058.00
Autos and Trucks.....	Liability and Property Damage	10/10/5,000.00
Ford Coach.....	Comprehensive	Actual
Public Liability.....		5/10,000.00
Workmen's Compensa- tion Surety Bond	Ernest E. Tankard	15,000.00

Report of Auditors

CITY OF BERLIN, N. H.

February 21, 1945

To the Honorable Mayor and City Council
Berlin, New Hampshire

Gentlemen:

We have audited the books and records of the City of Berlin for the year ended January 31, 1945. Our examination included a verification of the assets and liabilities as disclosed by the general ledger on that date and, without making a detailed audit of all transactions for the year, a review of the income and appropriation accounts by methods and to the extent we deemed adequate.

In our opinion, the Exhibits and Schedules, which follow, fairly present the financial condition of the City of Berlin on January 31, 1945, 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., JANUARY 31, 1945

Balance Sheet—January 31, 1945

Assets

Cash

Berlin City National Bank.....	\$ 81,956.44
National Shawmut Bank.....	42,000.00
Petty Cash Fund—City Treasurer.....	15.00
Change Fund—City Clerk.....	75.00

\$124,046.44

Pledged Cash Funds

Recreation Fund Cash.....	\$ 325.00
Withholding Tax Fund Cash.....	2,915.33

REPORT OF AUDITORS

85

War Bond Fund Cash.....				431.85	
					3,672.18
Taxes Receivable	Property	Poll	Total		
Levy of 1936.....	\$ 243.75	\$	\$ 243.75		
Levy of 1937.....	219.74		219.74		
Levy of 1938.....	963.74	4,463.50	5,427.24		
Levy of 1939.....	1.27	1,989.50	1,990.77		
Levy of 1940.....	105.42	2,642.00	2,747.42		
Levy of 1941.....	235.81	3,828.00	4,063.81		
Levy of 1942.....	351.82	3,476.00	3,827.82		
Levy of 1943.....	361.83	2,500.00	2,861.83		
Levy of 1944.....	19,952.80	3,836.00	23,788.80		
Special poll tax 1944 (Soldiers' Bonus)		5,970.00	5,970.00		
	\$ 22,436.18	\$ 28,705.00	\$ 51,141.18		51,141.18
Due from State					
1944 State Taxes (Estimated).....					2,000.00
Other Assets					
Tax Sales.....			\$ 12,411.80		
Tax Deeds.....			4,283.69		
					16,695.49
Water Bonds Outstanding.....					435,000.00
City Net Debt (Exhibit II).....					350,969.42
					16,695.49
Total Assets and Net Debt.....					\$983,524.71

Liabilities

Accounts Payable

General City Notes and Bonds

Junior High School 4½—1945.....	\$ 5,000.00
School Improvement 4½—1945/50.....	60,000.00
Public Improvement 3½—1945/51.....	42,000.00
Public Improvement 3½—1945/52.....	21,000.00
Public Improvement 2¾—1945/47.....	30,000.00
Public Improvement 3 —1945/53.....	40,000.00
Public Improvement 2¼—1945/54.....	55,000.00
Public Improvement 1¾—1945/55.....	61,000.00
Public Improvement 2¼—1945/57.....	72,000.00
Public Improvement 2½—1945/58.....	52,000.00
Public Improvement 1¾—1945/55.....	33,000.00

Public Improvement 1½—1945/59.....	45,000.00
Equipment Bonds 1½—1945/53.....	18,000.00
Equipment Note	1,600.00
	<hr/>
	\$535,600.00
Water Works Bonds	
- Water Works 4½—1945/60.....	\$420,000.00
Water Works 1¾—1945/47.....	15,000.00
	<hr/>
	\$435,000.00
Pledged Cash Fund Liabilities	
Recreation Fund Liability.....	\$ 325.00
Withholding Tax Fund Liability.....	2,915.33
War Bond Tax Liability.....	431.85
	<hr/>
	\$ 3,672.18
Other Liabilities	
Dog License Net Income—Due Schools.....	\$ 578.84
Public Improvement K.....	2,545.43
Equipment Fund	158.26
Special Poll Tax—Soldiers' Bonus.....	5,970.00
	<hr/>
	\$ 9,252.53
	<hr/>
Total Liabilities	\$983,524.71

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT II

Analysis of City Net Debt

Balance, February 1, 1944	\$375,743.63
Add:	
Overdrafts of Appropriations.....	\$ 1,806.48
Deficiency of Realized Revenue	1,661.35
Adjustment of Tax Deed Account	18.49
Public Improvement Bonds (New Issue) ..	45,000.00
Equipment Bonds (New Issue)	18,000.00
Prior Year Claim Paid a/c Norman Blais ..	73.00
	<hr/>
	66,559.32
	<hr/>
	\$442,302.95
Deduct:	
Excess National Forest Land Tax.....	\$ 110.35
City Bonds Paid During Year.....	64,000.00
City Note Paid During Year.....	800.00

Unexpended Balances of Appropriations....	26,423.18	
		91,333.53
Balance, January 31, 1945.....		\$350,969.42

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT III

Statement of Estimated Revenues and Receipts

For the Year Ended January 31, 1945

	Estimated Revenue	Realized Revenue	Excess	Deficiency
Automobile Taxes \$	7,500.00	\$ 6,487.13	\$	\$ 1,012.87
Taxes Receivable—				
State of N. H.:				
Int. and Div. tax	2,635.69	2,941.39	305.70	
Railroad tax	4,500.00	3,211.37		1,288.63
Savings Bank tax	800.00	571.17		228.83
Nat'l Forest Land tax	2,000.00	2,000.00		
Other Income	3,950.00	4,513.28	563.28	
Totals.....	\$ 21,385.69	\$ 19,724.34		\$ 1,661.35

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT IV
Statement of Appropriations and Expenditures For the Year Ended January 31, 1945

	Appropriations	Income Credits	Expended	Unexpended Balance	Overdrafts
	\$	\$	\$	\$	\$
Airport	1,500.00	100.00	1,600.00		
Assessors' Department	3,492.00		3,360.64	131.36	
Bonds	64,000.00		64,000.00		
Cemetery	1,000.00	762.16	1,762.16		
City Clerk's Department	5,531.80	677.50	6,151.12	58.18	
City Hall	5,428.00	377.91	6,349.23		
City Hall Rest Rooms	2,638.13	237.35	2,813.15	62.33	
City Poor	40,000.00	1,245.45	40,706.40	539.05	543.32
Civilian Defense	750.00		750.00		
County Tax	83,168.94		83,168.94		
Decoration Day	100.00		100.00		
Election Expense	5,000.00	66.00	4,948.87	117.13	
Equipment Note	800.00		800.00		
Fire Department	62,165.00	2,155.50	63,096.24	1,224.26	
Forest Fires	100.00	22.05	44.09	77.96	
Health Department	8,300.00	43.84	7,495.37	848.47	
Insurance	3,000.00	33.70	2,866.72	166.98	
Interest on Bonds	14,382.50	51.19	14,382.50	51.19	
Discount on Notes Payable	500.00		184.50	315.50	
Interest Discounts—Taxes	2,800.00		2,728.23	71.77	
Library	9,427.00		9,427.00		

	Appropriations	Income Credits	Expended	Unexpended Balance	Overdrafts
Lighting Streets	16,000.00		15,939.02	60.98	
Miscellaneous	13,691.00	696.63	8,165.74	6,221.89	
Municipal Court	1,200.00	1,382.56	2,101.50	481.06	
Overlay	7,500.00	505.00	5,458.80	2,546.20	
Parks and Playgrounds	1,500.00		1,500.00		
Police Department	56,642.57	1,266.01	59,171.74		1,263.16
Public Works	110,000.00	71,293.58	171,586.13	9,708.45	
Salaries	6,924.00	125.00	6,233.50	815.50	
Schools	173,000.00	6,676.30	176,974.07	2,702.23	
State Aid	500.00		500.00		
Tax Collector's Department	6,500.00		6,382.51	117.49	
Treasurer's Department	2,900.00	1.80	2,796.60	105.20	
White Mountains Region Association	600.00		600.00		
Total	\$711,040.94	\$ 87,719.53	\$774,143.77	\$ 26,423.18	\$ 1,806.48
	87,719.53			1,806.48	
	\$798,760.47				
	774,143.77				
	\$ 24,616.70			\$ 24,616.70	

CITY OF BERLIN, NEW HAMPSHIRE—EXHIBIT V

Statement of Cash Receipts and Disbursements

For Year Ended January 31, 1945

Cash Balances, February 1, 1944

Berlin City National Bank.....	\$ 52,077.21
National Shawmut Bank.....	36,343.21

 \$ 88,420.42
Receipts

General Property Taxes:

Current Year's Levy.....	\$652,817.07
Prior Year's Levies.....	29,202.94
Tax Sales	10,112.42
Tax Deeds	4,418.72
Interest on Taxes.....	4,031.89

 Total \$700,583.04

Other Local Taxes:

Bank Stock	\$ 1,288.25
Poll Taxes—Current Year	12,289.00
Poll Taxes—Soldiers' Bonus	18,768.00
Poll Taxes—Prior Years	5,138.00

 Total 37,483.25

Licenses and Permits:

Auto Permits	\$ 7,167.36
Milk Licenses	160.00
Dog Licenses	714.30
Election Fees	66.00

 Total 8,107.66

Fines, Forfeits and Penalties:

Fines—Municipal Court	1,382.56
-----------------------------	----------

Revenue from Use of Money and
Property:

Municipal Hall	\$ 415.91
City Hall Rest Rooms	237.35
Accrued Interest on Bonds	51.19
Premium on Bonds	321.39

 Total 1,025.84
Revenue from Other Agencies

State of New Hampshire:

Bounties	\$ 145.70
----------------	-----------

REPORT OF AUDITORS

91

Forest Fires	22.05	
National Defense Program.....	527.66	
Gas Tax Refund—Public Works	221.22	
Schools	2,669.30	
National Forest Land	2,010.35	
Interest and Dividend Tax.....	2,941.39	
Railroad Tax	3,211.37	
Savings Bank Tax.....	571.17	
City Poor	204.96	
		<hr/>
Total.....		\$ 12,525.17
Charges for Current Services		
Airport	\$ 100.00	
Cemetery	762.16	
City Clerk	677.50	
Fire Department	2,155.50	
Health Department	43.84	
Police Department	211.01	
Public Works Department.....	4,020.12	
School Department	3,272.85	
City Poor Department.....	1,040.49	
Other Departments	738.27	
		<hr/>
Total		13,021.74
Receipts Other than Current Revenue		
Temporary Loans in Anticipa-		
tion of Taxes	\$100,000.00	
Public Improvement Bonds	45,000.00	
Equipment Bonds	18,000.00	
		<hr/>
Total		163,000.00
		<hr/>
Total Receipts		\$937,129.26
		<hr/>
Total cash available		\$1,025,549.68
Disbursements		
General Government:		
City Officers' Salaries.....	\$ 6,108.50	
City Officers' Expenses	7,736.62	
City Hall Expenses	6,349.23	
Municipal Hall Expenses	67.12	
City Clerk	6,831.35	
Assessors	3,360.64	
Tax Collector	6,382.51	
Treasurer	2,796.60	
Insurance	2,866.72	

Election Expense	4,948.87	
Municipal Court	2,101.50	
		<hr/>
Total.....		\$ 49,549.66
Protection of Persons and Property		
Police Department	\$ 59,171.74	
Fire Department	63,096.24	
Forest Fires	44.09	
National Defense Program.....	257.86	
Bounties	68.00	
Damages—Dogs	133.66	
Civilian Defense	395.13	
		<hr/>
Total		123,166.72
Education		
Schools		176,974.07
Health		
Health Department	\$ 7,495.37	
City Hall Rest Rooms	2,813.15	
		<hr/>
Total.....		10,308.52
Library		9,427.00
Public Welfare		
Old Age Assistance.....	\$ 6,782.06	
Town Poor	22,586.29	
Administration	6,453.23	
		<hr/>
Total.....		35,821.58
Patriotic Purposes		
Decoration Day	\$ 100.00	
Aid to Soldiers	4,884.82	
		<hr/>
Total.....		4,984.82
Recreation		
Parks and Playgrounds.....	\$ 1,065.44	
Band Concerts	400.00	
		<hr/>
Total.....		1,465.44
Public Service Enterprises		
Cemetery	\$ 1.00	
Airport	562.59	
		<hr/>
Total.....		563.59

Highways

City Road Aid	\$ 6,256.10	
City Maintenance	70,869.73	
Street Lighting	15,939.02	
Highway Department Expense....	36,749.23	
		<hr/>
Total		129,814.08

Outlay for New Construction

City Construction	\$ 15,657.81	
Sewer Construction	11,293.54	
New Equipment	17,788.67	
Land and Buildings	12,970.05	
		<hr/>
Total.....		57,710.07

Payments to Other Governmental Divisions

Coos County Tax	83,168.94	
-----------------------	-----------	--

Interest on Debt

Temporary Loans	\$ 184.50	
Interest on Bonds.....	14,382.50	
		<hr/>
Total.....		14,567.00

Debt Retirement

Temporary Loans	\$100,800.00	
Bonds Paid	64,000.00	
		<hr/>
Total.....		164,800.00

Unclassified

Tax Deeds	\$ 5,621.51	
Tax Sales	5,839.54	
White Mountain Association.....	600.00	
Discount on Taxes	2,728.23	
Abatements	5,458.80	
Claim Paid—Prior Year.....	73.00	
Accounts Payable—Prior Year....	155.80	
Tax Refunds	26.87	
Soldiers' Bonus Fund (poll taxes)	18,768.00	
		<hr/>
Total.....		\$ 39,271.75

Total Disbursements.....		<hr/>	\$901,593.24
--------------------------	--	-------	--------------

Cash Balances—January 31, 1945

Berlin City National Bank.....	\$ 81,956.44
--------------------------------	--------------

National Shawmut Bank..... 42,000.00

\$123,956.44

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

	Balances 2-1-44	Additions	Deductions	Balances 1-31-45
Berlin Heights Add. \$	29.94	\$	\$	\$ 29.94
Rose O. Cloutier.....	31.73			31.73
Gladys Dale	50.51			50.51
Demers Lots	193.85			193.85
A. B. Forbush.....	604.39			604.39
J. C. Footer.....	247.51			247.51
Patrick Furlong.....	45.80			45.80
Léo Frechette.....	25.44			25.44
Marie Harpin	84.50			84.50
W. C. Hoxie.....	18.92			18.92
William Hickey.....	50.66			50.66
Edward R. Marshall	64.35			64.35
George MacArthur..	56.69			56.69
A. N. McCready.....	53.13			53.13
Elmer J. Noyes.....	63.66			63.66
N. E. Land Lots.....	258.04			258.04
Kathleen Dawson....	200.39			200.39
Otis Perry Lots.....	258.04			258.04
Ernest A. Helaire....	35.91		27.00	8.91
Est. James Willey....	71.36			71.36
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 Arenberg.....	70.90			70.90
Unknown.....		21.24	25.00	3.76*
Mrs. John Secondini		129.36		129.36
Louis Martel.....		130.83		130.83
Dina Riis.....		78.35		78.35
Richard T. Linnell..		114.09		114.09
Heirs of Nathalie T. Oleson.....		63.12		63.12
Ronaldo Villeneuve		93.63		93.63
Theodore A. Green		663.39		663.39
Philip J. Cooper.....		75.24		75.24

Edmund Sullivan Est.	4,108.77	4,108.77		
Marie Louise Aubin	89.64	89.64		
Rosalie Libby	53.85	53.85		
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 3,099.39	\$ 5,621.51	\$ 4,437.21	\$ 4,283.69

*Credit

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

Year	Balances 2-1-44	Additions for Period	Deductions Abatements Redemptions	Balances 1-31-45
1936	\$ 54.31	\$	\$	\$
1937	608.03		608.03	
1938	983.06		676.69	306.37
1939	2,070.82		1,551.84	518.98
1940	3,259.40		1,240.10	2,019.30
1941	4,473.34		2,104.38	2,368.96
1942	5,235.72		2,393.73	2,841.99
1943		5,839.54	1,483.34	4,356.20
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 16,684.68	\$ 5,839.54	\$ 10,112.42	\$ 12,411.80

SCHEDULE 3
Tax Anticipation Notes Outstanding
NONE

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

	Balance 2-1-44	Paid During Year	Balance 1-31-45
Jr. High School... 4½s 1943/45	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
East Side School			
Fire Station and			
Voting Place 4¼s 1943			
School Imp. 4½s 1943/50	70,000.00	10,000.00	60,000.00
Public Imp. 3½s 1943/51	48,000.00	6,000.00	42,000.00
Public Imp. 3½s 1943/52	24,000.00	3,000.00	21,000.00
Public Imp. 2¾s 1943/47	40,000.00	10,000.00	30,000.00
Public Imp. 3s 1943/53	45,000.00	5,000.00	40,000.00
Public Imp. 2¼s 1943/54	61,000.00	6,000.00	55,000.00
Public Imp. 1¾s 1943/55	67,000.00	6,000.00	61,000.00
Public Imp. 2¼s 1943/57	78,000.00	6,000.00	72,000.00
Public Imp. 2½s 1943/58	56,000.00	4,000.00	52,000.00
Public Imp. 1¾s 1944/55	36,000.00	3,000.00	33,000.00
	<hr/>	<hr/>	<hr/>
	\$535,000.00	\$ 64,000.00	\$471,000.00

Bonds Issued During Year:

Public Imp. 1½% 1945/59	\$ 45,000.00	\$ 45,000.00
Equipment Bonds 1½% 1945/53	18,000.00	18,000.00

Bonded Debt—January 31, 1945 \$598,000.00 \$ 64,000.00 \$534,000.00

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

	Balances 2-1-44	Income	Expenses	Balances 1-31-45
Joseph A. Wagner Fund..	\$ 561.75	\$ 8.45	\$	\$ 570.20
Moses and Sophie Angel- owitz Fund.....	211.54	3.18		214.72
Nellie Addleson Fund.....	111.06	1.66		112.72
A. W. Walters Fund.....	348.02	5.23		353.25
May W. Levy Fund.....	200.61	3.01		203.62
George E. and Etta H. Kent Fund.....	308.43	4.63		313.06
A. M. & Hyman Stahl Fund	2,020.15	30.30	15.00	2,035.45
Joe Vachon Fund.....	105.51	1.58		107.09
				\$3,867.07

New Trusts

E. B. Cole 8-31-44.....	\$ 200.00	\$.50		\$ 200.50
Philip and Ralph Murray 8-31-44.....	300.00	.75		300.75

\$4,367.07 \$ 59.29 \$ 15.00 \$4,411.36

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

	Total Receipts	Expenses	Paid to City Treasurer	Total Dis- bursements
February	\$ 40.00	\$ 1.70	\$ 38.30	\$ 40.00
March	383.85	75.32	308.53	383.85
April	176.90	121.11	55.79	176.90
May	129.40	5.74	123.66	129.40
June	349.20	110.17	239.03	349.20
July	124.87	42.49	82.38	124.87
August	233.82	61.11	172.71	233.82
September	160.30	30.50	129.80	160.30
October	20.40	1.04	19.36	20.40
November	90.60	13.74	76.86	90.60
December	61.50	22.19	39.31	61.50
January	101.60	4.77	96.83	101.60
Totals	\$ 1,872.44	\$ 489.88	\$ 1,382.56	\$ 1,872.44

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

Cash in Bank, February 1, 1944.....	\$ 497.15
Add Receipts:	
City Appropriations	\$ 9,427.00
Fines	554.31
	<hr/>
	9,981.31
	<hr/>
	\$ 10,478.46
Deduct Disbursements:	
Salaries	\$ 5,568.86
Books	1,207.09
Periodicals	261.60
Supplies	144.26
Postage, Freight and Express.....	12.96
Janitor	701.38
Cleaning Supplies	38.79
Repairs	57.37
Water, Heat and Lights.....	654.37
Telephone	38.50
Miscellaneous	33.28
Binding	155.24
Furniture and Equipment	9.43
Bank Service Charges	4.63
Summer School	50.00
	<hr/>
Total Disbursements	\$ 8,937.76
	<hr/>
Cash in Bank, January 31, 1945	\$ 1,540.70

CITY OF BERLIN, NEW HAMPSHIRE—SCHEDULE 8**Surety Bonds**

Earle A. Young—Tax Collector—Term beginning 4-1-44	\$35,000.00
Gaston A. Cournoyer—City Clerk—Term beginning 4-1-44	3,000.00
Edw. J. Delisle—City Treasurer—Term beginning 3-30-44	30,000.00
Oscar B. Bergquist, Chief Fire Department—Term beginning 6-22-44.....	5,000.00

