

essary to make a second, and, in a few instances, a third inspection, to ascertain if the orders have been carried out.

HOUSE INSPECTION.

The inspection of houses has been followed up as time would permit, but with the care of contagious diseases, inspection of sewers, general complaints and office duties I have not been able to accomplish as much as ought to be done in that very important branch of the service. The number of inspections made during the year is given in the list below :

Private dwellings,	55
Tenements,	125
Boarding houses,	2
Stables,	29
Meat markets,	7
Hotels,	2
Manufactories,	1
School houses,	13
Business blocks,	3
Public buildings,	3
Total,	240

In making these inspections, with no desire to inconvenience any one, I have felt it my duty to see that proper precaution was taken, and have insisted, wherever necessary, that the simple rules of cleanliness and decency, as well as of good sanitary regulations, be properly carried out.

Six hundred and fifty-two notices for the abatement of nuisances have been served, and 203 privy vaults, 21 cess-pools, 31 surface drains, 2 old stone drains, have been removed. Two hundred and three water-closets have taken the place of the privies removed, and 142 additional ones have been placed in houses built during the year, making a total of 345. In all cases, so far as known, the laws relative to ventilating the sewers have been complied with.

SEWER CONNECTIONS.

In compliance with the city ordinance, the health officer has endeavored to perform his duty in regard to the enforcement of the

rules and regulations relative to sewers and drains. In all cases, so far as known, he has been notified in season to personally inspect the connection made and work completed.

Of the 140 private sewer connections made, a complete record has been filed in this office, and a copy sent to the city clerk, giving location of inlet, trap, size and kind of pipe used, rate of fall per foot, total length of pipe, and name of drain-layer doing the work. Akron and cast iron material have been used in all instances, and a statement of the various sizes follows :

	107 feet	8-inch	Akron	pipe.
1,547	"	6-inch	"	"
5,642	"	5-inch	"	"
1,166	"	4-inch	"	"
230	"	6-inch	iron	"
196	"	5-inch	"	"
95	"	4-inch	"	"

making a total of 8,985 feet, or an average of 64 feet for each lateral sewer.

This amount of drainage has been furnished :

Private dwellings,	62
Tenement houses,	61
Public institutions,	1
Business blocks,	9
Boarding houses,	2
Stables,	1
Stores,	2
Markets,	2

PLUMBING.

No change has been made in the rules governing plumbing during the last year. Many calls have been received for the inspection of old plumbing, where parties felt uneasy, and desired to know if everything was in good condition. These requests have all been met, and sixteen peppermint tests have been made, and in nearly all cases defects have been found. Many times the case has been one of carelessness, and I have no doubt has been the cause of serious illness.

Statistics have clearly demonstrated that in cities where the plumbing of buildings has been placed under official control, the death rate has been considerably lessened, and I feel that I would be failing in my duty, if I did not again bring this matter before those whose official duties call them to provide the means of securing what actual experience has long since taught us is an absolute necessity; and it seems a subject so well settled would not need further discussion. I believe that if the members of the city council could see for themselves some of the recklessness and criminal negligence in plumbing work, they would not long remain in doubt as to the justice, propriety, and importance of providing more efficient means for protecting the health and lives of our citizens. Persons who understand this matter know there is more to plumbing than simply getting the water into a house and conveying the waste out of it; and I earnestly renew at this time my recommendation of last year, that an inspector of plumbing be appointed, and the enactment of ordinances similar to those in force in many other cities.

CONTAGIOUS DISEASES.

There have been reported to this office 164 cases of contagious diseases, as compared with 402 cases during the preceding year.

REGISTRATION OF CONTAGIOUS AND INFECTIOUS DISEASES, BY MONTHS.

1894.	DIPH- THERIA.		SCARLET FEVER.		TYPHOID FEVER.		MEMBRA- NOUS CROUP.		MEASLES.	
	No. cases.	No. deaths.	No. cases.	No. deaths.	No. cases.	No. deaths.	No. cases.	No. deaths.	No. cases.	No. deaths.
January.....	1	.....	16	1	2	.....	.....	.....	.....	.....
February.....	1	1	14	.....	.....	.....	.....	.....	.....	.....
March.....	3	.....	16	1	1	.....	.....	.....	.....	.....
April.....	1	.....	3	.....	.....	.....	.....	.....	3	.....
May.....	.....	.....	15	1	.....	.....	.....	.....	16	.....
June.....	.....	.....	10	1	.....	.....	.....	.....	2	.....
July.....	2	.....	5	.....	.....	.....	.....	.....	.....	.....
August.....	.....	.....	6	.....	2	1	.....	.....	.....	.....
September.....	3	1	6	1	1	.....	.....	.....	.....	.....
October.....	1	.....	.....	.....	1	2	.....	.....	.....	.....
November.....	4	1	7	.....	6	.....	.....	.....	.....	.....
December.....	1	.....	10	1	.....	.....	.....	.....	.....	.....
Total.....	17	3	113	6	13	3	.....	.....	21	.....

RECORDS OF CONTAGIOUS DISEASES BY WARDS.

WARDS.	1	2	3	4	5	6	7	8	9	Total.	Grand total.
Diphtheria.....	5	3	3	4	.....	2	17	.....
Scarlet fever.....	2	9	3	22	21	34	21	.....	1	113	.....
Typhoid fever.....	2	2	1	7	1	.....	13	.....
Membranous croup.....
Measles.....	1	19	1	.....	.....	21	164

SCARLET FEVER.

The outbreak of this disease, about the middle of December, 1893, has continued during almost the entire year, which has been the occasion of some uneasiness, and while the disease has been of a mild type, only once have I been able to report that a case did not exist in the city. I think the action taken a year ago, in lengthening the time of a quarantine, was a wise one. Every precaution should be taken that the most intelligent care can exercise to shield our little ones from this disease, the results of which, when not fatal, are often so serious, distressing, and permanent. Of the 113 cases reported, 6 proved fatal; as compared with 41 cases in 1893, with no fatal results.

DIPHTHERIA.

There has been a decided falling off in the cases of diphtheria during the last year as compared with the year previous. I think this shows to some extent the successful work that has been carried on for the purpose of stamping it out. The repeated warnings of our board and the physicians, the placarding of houses, the abolishing of places of filth when found, are all having their effect. Of the seventeen cases reported, three proved fatal, as compared with forty-five cases the previous year, and a fatality of seven.

MEMBRANOUS CROUP.

We have been free from membranous croup during the year, not one case having been reported.

TYPHOID FEVER.

The number of cases reported the past year was thirteen, being the same number as was reported the year previous, with three

proving fatal. Four of the above cases were contracted elsewhere, and brought here for treatment.

In November numerous complaints were made to this board of a bad odor arising from the water, and I caused two analyses to be made by Prof. Edmund R. Angell, the results of which are given below.

Sanitary Analysis of Water.

No. 1.

Charles E. Palmer, Health Officer, Concord, N. H.

Odorless.....	
Color.....	slight yellowish tint
Evaporation.....	some foamy
Residue.....	slightly yellowish and in small circles
Ignition of residue.....	it darkens some
Solids, grains per gallon.....	3.0
Loss on ignition, grains per gallon.....	1.4
Hardness, degrees... ..	1.0
Alkalinity, degrees.....	1.0
Chlorine, grains per gallon	0.3
Free ammonia, part per million.....	0.05
Albuminoid ammonia.....	0.236
Nitric acid.....	mere trace
Nitrous acid.....	none
Lead.....	none
Iron.....	trace
Sediment.....	little
Microscopic examination.....	bacteria, infusoria, vegetable cells, diatoms, decomposing matter
Oxygen for oxidation, grain per gallon.....	0.049

No. 2.

Odor... ..	slightly pond like
Color.....	yellowish tint
Evaporation.....	little foamy
Residue.....	little yellowish and some circles
Solids, grains per gallon.....	2.2
Loss on ignition, grains per gallon.....	1.1
Hardness, degrees.....	0.7
Alkalinity, degrees.....	0.7
Chlorine, grains per gallon.....	0.1
Free ammonia, parts per millon	0.08
Albuminoid ammonia, parts per million.....	0.152

Nitric acid	mere trace
Nitrous acid	none
Poisonous metals	none
Iron	mere trace
Sediment	scarcely any
Microscopic examination	nothing important
Oxygen for oxidation, grain per gallon	0.165

EDMUND R. ANGELL.

Derry, N. H., Dec. 19, 1894.

MEASLES.

This disease has not prevailed to any extent, but twenty-one cases having been reported during the year, as compared with three hundred in 1893, none proving fatal.

DISINFECTION.

The record of boards of health throughout the country, show the advantage of isolation and disinfection, in stopping the ravages of contagious diseases. The two united, when thoroughly enforced, have succeeded in controlling the spread of disease and saving the lives of many. Oftentimes the statement has been made that too much sulphur is used for the purpose required. In answer to this, it may be well to say, that experimenting has proved that the use of from one to two pounds per one thousand cubic feet of air space is practically of no value, but all authorities and expert testimony agree that the use of from three to four pounds gives a reasonable guarantee of success. The greatest difficulty is experienced in fumigating, when by the force of circumstances, I am obliged to fumigate a portion of a house at a time, the remainder being occupied by the family.

Number of houses infected with contagious diseases, during the year,	133
Number of rooms fumigated,	219
Number of pieces infected goods destroyed by burning,	42
Total number visits made to contagious diseases,	921

And in this connection I would recommend that at least once a year our school buildings be thoroughly disinfected by the use of sulphur, followed by the wiping of the walls, desks, etc., with corrosive sublimate solution.

HOSPITAL FOR CONTAGIOUS DISEASES.

The lack of proper hospital accommodations for the care of persons sick with diphtheria and scarlet fever has been forcibly brought to my attention during the past year at many times; had we possessed the proper accommodation, cases of scarlet fever and diphtheria would have been removed immediately from unfavorable surroundings to where they could receive care and treatment. In one instance scarlet fever made its appearance in a tenement block, March 6, where there were twenty children, and it was impossible to establish thorough isolation. As a result the block was placarded from March 6 to Sept. 7, and eighteen of the children had scarlet fever. And I would suggest at this time for your consideration that if an arrangement could be made to procure the school-house that is to give place to a new one on Broadway near West street, it could be moved to some suitable place near the hospital and fixed up for such purposes at very little expense. If this could be done I think Concord would be as well equipped for taking care of contagious diseases as any city of its size in the country.

With the beginning of the year, under the rules of the state board of health, I have prepared a report weekly of contagious diseases existing in the city, together with what action was taken in each case by the health officer. I have also prepared monthly statements from the returns made to the city registrar giving information as to the number and causes of deaths, death rate per thousand, locality, sex, color, condition, age, place of burial, also number of marriages and births.

These statistics have been furnished the daily papers and sent in exchange to nearly one hundred cities in the United States. Following this report is given the mortuary tables for the year ending Dec. 31, 1894.

To the members of the board, his honor the mayor, members of the city council, and all others, I desire to return thanks for your earnest coöperation and courtesy extended to me in carrying out my duties as health officer.

Respectfully submitted :

CHARLES E. PALMER,
Health Officer.

REPORT OF THE CITY PHYSICIAN.

To the City Council :

The undersigned respectfully submits his second annual report :

School children vaccinated,	231
Whole number of visits,	211
Consultations at office,	16
Examinations of insane persons,	2

The large number of children vaccinated was due to the enforcement of the law by the board of health, which requires all children to be vaccinated before entering the public schools. I would recommend that this law be strictly enforced at all times, instead of spasmodically, as has been the custom in former years.

Respectfully submitted :

N. W. McMURPHY,
City Physician.

POOR DEPARTMENT.

TWENTY-SEVENTH ANNUAL REPORT OF THE OVERSEER OF THE POOR, FOR THE YEAR ENDING DECEMBER 31, 1894.

To the City Council :

GENTLEMEN : The undersigned herewith submits the twenty-seventh annual report of expenditures for the poor, including Wards 1 and 2, for the year ending December 31, 1894, as follows :

Families and individuals having a settlement in the city have been aided, in part or in full, during the time, to the amount set opposite their respective names.

Mrs. William O'Neill,	\$71.56
Lydia S. Couch,	84.00
Peter Keenan,	130.25
Samuel Truett,	84.10
William S. Page,	14.87
Mrs. Estella Davis, paid town of Ashland,	30.52
C. H. Calef, " " " "	17.98
Mrs. Hiram Davis,	2.00
Edward P. Farnum, paid N. H. Asylum,	220.74
Patrick Keenan, board of children, .	147.50
	<hr/>
	\$803.52

COUNTY POOR.

Annie Rushlow,	\$120.00
Mrs. O. Philbrick,	102.70
Clifford children,	8.00
Mrs. John Williams,	81.40
Armina Caples,	60.00
Mrs. Daniel Sullivan,	73.25

POOR DEPARTMENT.

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R. Edgeworth,	\$53.00
John Storin,	108.00
John Kemp,	263.71
Allen B. Richardson,	3.00
Kate Dornan,	168.20
Mrs. A. E. Hoyt,	193.43
Mrs. J. Melanson,	174.85
Mary Byrne	100.60
S. Melanson,	16.00
Bridget Collins,	60.84
Mary Collins,	52.50
Charles L. Quimby,	11.75
Albert Mason,	2.50
Charles Truchon,	3.35
George Dumore,	51.95
Charlotte B. French,	30.00
Mrs. Joseph Conduy,	6.00
Robbins T. Orr,	144.89
Peter Allard,	111.18
Edward Osier,	76.00
Mrs. William Hunneman,	105.50
Mrs. Lewis Bassett, Jr.,	12.00
George A. Manson,	3.50
Alonzo Quimby,	17.24
G. H. Lougee,	66.51
Michael O'Connell,	37.84
Caroline M. Edmunds,	15.00
William Greenwood,	36.15
Mrs. C. H. Greenleaf,	91.99
Napoleon Jordan,	8.00
Frank LaPlant,	11.50
Mrs. D. R. Tandy,	20.00
Godfrey Jacobs,	3.00
Frank E. Woods,	98.05
Tyler Philbrick,	10.00
Frank Bordeau,	21.00
J. B. Fraser,	62.86
Peter Venne,	38.32
Mrs. Dendrow,	42.00

Michael Daley,	\$23.10
George N. Ash,	20.00
George Bouglin,	5.00
Walter E. Chase,	6.75
Catherine Haley,	5.80
Charles Ahern,	29.60
Amos Pichette,	46.45
John Carroll,	24.25
Milo Calara,	86.00
Charles L. Ash,	25.55
William G. Smith,	27.22
Joseph Baker,	46.00
Selina Jemery,	53.72
Coleman Bray,	114.46
Joseph Lucia,	122.45
Annie Johnson,	4.85
Moses Rayno,	77.15
Patrick Ahern,	41.70
Mitchell Hibbard,	5.00
Joseph Pelkey,	9.00
Mrs. M. J. Oakley,	25.61
J. W. Richardson,	96.00
Joseph Benoit,	74.21
Mary J. Paine,	99.20
Charles A. Lock,	96.32
Sarah J. Hall,	89.75
Parney B. Clough,	54.00
Mrs. Hector Liberty,	29.75
William LaClaire,	14.05
Max Malanson,	28.40
Theophilus Lupine,	13.00
Mrs. Lizzie Sargent,	19.25
Geo. M. Lamprey,	12.00
Mrs. Ella Friend,	95.50
Mrs. H. Sullivan,	5.50
Levi Chenette,	18.00
Mary McAvoy,	7.50
Fred Dumell,	6.05

POOR DEPARTMENT.

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John Murphy,	\$16.50	
Transient account,	478.03	
	<u> </u>	\$4,830.23
Amount paid for support of city poor, . .	\$803.52	
Amount paid by the city for support of county poor for the year,	4,830.23	
	<u> </u>	
Total amount paid on poor account for the year,		\$5,633.75
Amount paid for medical attendance and medicine,—		
Chargeable to the city,	\$32.50	
“ “ county,	1,206.80	
	<u> </u>	\$1,239.30

Respectfully submitted :

JOSEPH A. COCHRAN,
Overseer of the Poor.

**Aid to Dependent Soldiers and their Families rendered
during the year 1894.**

CHARGEABLE TO CITY.

Henry M. Sanborn,	\$166.73	
G. W. Johnson,	520.83	
B. P. Davis,	5.53	
Mrs. H. H. Aldrich,	10.00	
W. B. Nudd,	3.25	
	<u> </u>	\$706.34

CHARGEABLE TO COUNTY.

Michael Storin,	\$182.00
O. E. J. Fuller	418.67
Edwin N. Pinkham,	407.00
Asa Clark,	192.81
Mrs. L. A. Danforth,	82.06
Charles M. Davis,	45.17
Harriet Ash,	69.00
William Wallace,	127.99

B. F. Philbrick,	\$122.52
Otis Reister,	12.00
Mrs. Charles C. Howard,	5.75
Mary A. Morrison,	12.00
W. H. Sargent,	15.00
Gilman P. Abbott,	18.75
Eliza B. Tandy,	3.50
John F. Guild,	3.00
D. H. Purington,	10.05
Eli Sturgeon,	20.90
William Burke,	39.79
Henry McMichael,	29.83
Emeline C. Drew,	52.00
Mary Blackstone,	90.75
Ira Briggs,	18.90
Lizzie Robinson,	9.35
Frank H. Mason,	2.00
Lyster Fletcher,	27.50
Charles W. Brown,	17.50
John H. Heath,	17.00
Sylvester P. Hanson,	20.00
C. D. Thompson,	6.00
	<hr/>
	\$2,078.79
Total amount,	<hr/>
	\$2,785.13

POLICE DEPARTMENT.

REPORT OF THE CITY MARSHAL.

To the Board of Mayor and Aldermen :

I herewith submit my annual report of the police department for the year 1894 :

	1891.	1892.	1893.	1894.
Whole number of arrests (including Penacook),	691	699	697	720
Whole number of arrests at Penacook,	47	72	50	44
Brought before the court,	536	487	560	628
Total amount received for fines and costs, 1891, \$3,306.92 ; 1892, \$3,027.78 ; 1893, \$5,352.19 ; 1894, \$4,396.60.				
Total amount paid out,—1891, \$462.21 ; 1892, \$480.50 ; 1893, \$363.73 ; 1894, \$557.23.				
Discharged by the court,			2	17
Discharged without being brought before the court,	116	140	110	93
Whole number of lodgers (including Penacook),	608	584	936	1166
Whole number of lodgers at Penacook,	93	94	170	251
Number doors found open and secured (including Penacook),	108	103	68	184
Number doors found open and secured at Penacook,	14	11	6	9
Lost children returned to their parents,	21	18	15	21
Number boys cautioned to attend school,	18	21	21	28
Number girls cautioned to attend school,	4	4	3	2
Called to quell disturbances,	56	44	61	80
Stray teams found,	14	13	13	16
Number times city ambulance required,	31	29	38	28
Assault,	25	31	18	19
Aggravated assault,			3	1

	1891.	1892.	1893.	1894.
Assault on an officer,				2
Arson,*				1
Accessory to arson,*				1
Aiding escape of prisoner,				3
Adultery,				2
Aiding prize fighting,				1
Breaking and entering,	23	1	14	14
Bastardy,			1	3
Common drunkard,	6	4	1	2
Common seller of spirituous liquor,			2	17
Drunkenness (including Penacook),	400	399	340	365
Drunkenness at Penacook,			35	30
Detaining person unlawfully,				1
Disturbing religious meeting,				9
Escaped from house of correction,	11	3	13	8
Evading railroad fare,	10	5	1	1
Embezzlement,			1	1
Forgery,	1	1	2	6
Fugitive from justice,	1	1	2	2
Gambling,				16
Highway robbery,				2
Hens allowed to run on land of another,			1	1
Idle and disorderly person,	1	1	1	1
Insane,	8	9	6	8
Keeping disorderly house,	2	1	4	8
Keeping dogs without a license,				10
Keeping malt liquor for sale,	9	13	64	53
Keeping spirituous liquors for sale,	5	7	47	33
Keeping game for sale unlawfully,				1
Keeping gambling-house,				2
Keeping saloon open on Sunday,				3
Lewd women,			2	2
Malicious injury to personal property,			1	2
Malicious injury to real estate,			2	1
Murder,*			2	1
Obtaining money under false pretences,	15	5	2	5
Obstructing railroad track,*				1

* Crime not committed in Concord.

POLICE DEPARTMENT.

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	1891.	1892.	1893.	1894.
Over-driving,			2	3
Prize fighting,*				1
Rude and disorderly conduct,	11	18	14	13
Receiving stolen property,	1	1	1	2
Safe keeping,	29	59	87	45
Stealing,	27	25	28	28
Street-walkers,	1	3	2	6
Selling spirituous liquor,	4	2	4	1
Stray cow,				1
Selling malt liquor,				1
Stealing a ride,		1	1	2
Stubborn children,	6	7	3	6
Truancy,			2	2
United States prisoner,	2	1	2	1
Vagrant,		5	2	1
Number of arrests made by G. Scott Locke,			33	21
James E. Rand,			104	88
Daniel S. Flanders,			44	21
John E. Baker,			36	21
Fred M. Eaton,			36	69
Whitney D. Barrett,			33	19
Charles P. Webster,			15	16
James Kelley,			9	11
Charles E. Kelley,			7	22
John E. Gay,				1
Charles W. Hall,				1
Assisted in making arrests, G. Scott Locke,			5	1
James E. Rand,			75	65
Daniel S. Flanders,			55	42
John E. Baker,			27	9
Fred M. Eaton,			34	29
John E. Gay,				3
Charles W. Hall,				9
Whitney D. Barrett,			13	7
Charles P. Webster,			22	22
James Kelley,			13	9
Charles E. Kelley,			4	10

* Crime not committed in Concord.

	1893.	1894.
Arrests made by special officers,	54	38
Special officers assisted in making arrests, . . .	21	48

The organization of the police department at the present time is as follows :

G. Scott Locke, city marshal.
 James E. Rand, assistant marshal.
 Daniel S. Flanders, captain regular police and night watchman.
 John E. Baker, regular police and night watchman.
 Fred M. Eaton, “ “
 Whitney D. Barrett, “ “ Penacook.
 Charles P. Webster, “ “
 James Kelley, “ “ Penacook.
 Charles E. Kelley, “ “
 John E. Gay, “ “
 Charles W. Hall, “ “

The special reserve officers, consisting of fifteen men under Captain C. L. Gilmore, have rendered valuable assistance to this department.

I will renew my recommendation of 1891, 1892, and 1893, as follows :

I would most respectfully suggest that this department requires a team. Frequently we are called to some part of the city to make an arrest, but before we can procure a team and arrive at our destination the party has escaped, and that old question is asked, “ Where are the police ? ” What would the public think, or say, if the fire department were obliged to go to livery stables to hire horses in case of an alarm of fire ? It is just as essential that the police should respond at once to all calls. I would most respectfully call your attention to the fact that this department is subject to calls from any part of the city to respond to all alarms of fire, which always require a team. I would suggest that a shed, suitable for one horse, one wagon, and the city ambulance, should be added to the police station.

I would also recommend a police signal line, extending from West street to Penacook, with signal boxes at convenient points. It would be of great service in case of fire at West Concord and Penacook. The estimated cost would be \$3,000.

By referring to the detailed report of arrests, you will find there have been but few crimes of a serious nature committed in our city during the past year. One case of murder appears in this report, but the crime was committed outside of Concord.

POLICE FORCE.

For the success attained by this department, sincere thanks are due all the officers for their hearty coöperation in my efforts to secure criminals.

To have the city properly guarded will require an increase in the police force. At the present time, there is only one officer on duty nights, south of Pleasant street, making that beat too large for one man to properly care for; and the north end beat should have an additional officer. It is for the city government to decide whether or not certain parts of the city shall have police protection. I would recommend the appointment of two additional police officers.

IN CONCLUSION,

I wish to return my sincere thanks to the board of police commissioners, to His Honor Mayor Cogswell, and the board of aldermen, for the courteous treatment this department has received at their hands. Harry G. Sargent, city solicitor, has always advised and aided us, for which our thanks are due him.

Respectfully submitted:

G. SCOTT LOCKE,
City Marshal.

REPORT OF CLERK OF POLICE COURT.

To the City Council:

The clerk of the police court submits the following report for the year 1894:

Number of civil cases entered,	. . . . .	137
Received for fees,	. . . . .	\$89.50
Paid city treasurer,	. . . . .	\$89.50

GEORGE M. FLETCHER,
Clerk of Police Court.

Concord, Dec. 31, 1894.

REPORT OF THE CITY SOLICITOR.

To the City Council:

The only cases in which the city was interested as a party at the time of my last annual report were the suits of *Scully v. Concord*, *Ann Currier v. Concord*, *Albin & Martin v. Concord*, and the *Tahanto Real Estate Association v. Concord*.

The first mentioned suit was settled without expense to the city by arrangement between the plaintiff and the Concord Street Railway, who was the real defendant in interest. The suit of *Ann Currier* is now pending before the law term upon a question of law as to the sufficiency of the notice, and will probably be decided in March. The trial court made such a finding of fact in regard to the sufficiency of the notice that there is strong reason to expect that the city will prevail in this suit without the expense and uncertainty of a trial by jury. The claims of *Albin & Martin* and the *Tahanto Real Estate Association* for damages caused by cutting down the grade of a highway are still pending. Negotiations have been made for a settlement which have not been successful and the engagements of counsel upon both sides have been such that a hearing has not yet been reached. I expect that the cases will be disposed of by trial or settlement in a short time.

At the October term, 1894, of the supreme court for Merrimack county three suits for abatement of taxes were commenced against the city of Concord by the First National Bank, the National State Capital Bank, and the Mechanicks National Bank of Concord. The claim made in these suits is (1) that the surplus capital of these banks which has been taxed by the city under the laws of the state is invested in stocks of railroad and other corporations in the state of New Hampshire, on the property of which corporations a tax was assessed on the first day of April, 1894, and (2) that a portion of their surplus is invested in city of Concord four per cent. bonds, which were

issued under an ordinance providing that such bonds should be exempt when owned by residents of Concord. The banks claim that the taxation of their surplus under the provisions of the state law is a taxation of the specific property in which the surplus is invested, and therefore the tax is invalid because (1) "as to the stock in railroad and other corporations, it is double taxation," and (2) "as to the city of Concord four per cent. bonds it is a violation of the terms of the ordinance under which they were issued." If the position taken by the banks in these cases is sustained, it will result in the loss of a very large amount of taxable property which has hitherto been taxed by the city and out of which it derives a substantial tax. It will also have a far reaching effect, because all the banks in the state will undoubtedly invest their surplus in a class of property that cannot be taxed in case the position taken by the banks of Concord is sustained. The surplus capital of the national banks for the year 1892 amounted approximately to \$2,300,000, and at the rate of two per cent. the tax on this surplus would amount to \$56,000.

The cases are now before the law term and will probably be decided in March. As counsel for the city I have filed a brief with the court in answer to briefs filed by counsel for the banks.

H. G. SARGENT,
Solicitor.

REPORTS OF POLICE COMMISSIONERS.

The quarterly reports of the board of police commissioners, summarized, are as follows for the year :

March 4, 1894. The resignation of Levi F. Cole, member of the regular police force, was received and accepted.

Charles W. Hall was elected a member of the regular police force.

James E. Rand was elected assistant city marshal, commission to date from April 16, 1894.

March 15, 1894. The resignation of Nathan H. Dunbar, special policeman, was received and accepted.

Appointed Robert McKerley, Lewis C. Stevenson, and W. H. Meserve special policemen.

April 21, 1894. Willie A. Little was elected a member of the regular police force.

John E. Gay was elected a special policeman, to serve on the reserve force.

June 30, 1894. George D. Richardson and Moses T. Rowell were appointed special policemen.

August 6, 1894. The resignation of Willie A. Little, regular policeman, was received and accepted.

John E. Gay was elected a member of the regular police force.

December 5, 1894. The resignation of Horace Robinson, regular policeman, was received and accepted, to take effect the 9th instant.

REPORT OF CITY LIQUOR AGENT.

To the City Council :

In compliance with section 10, chapter 112, of the Public Statutes of this state, and the resolution of the board of mayor and aldermen of May 26, 1888, establishing this agency, I respectfully report the transactions of this office for the year 1894.

ON HAND JANUARY 1, AND PURCHASED DURING THE YEAR.

Wines and liquors on hand January 1, per report, 287 $\frac{5}{8}$ gallons, 79 and 87 bottles liquors and malt liquors,	\$1,313.10
Purchased of M. S. Brown, liquor commissioner, wines and liquors, 623 $\frac{1}{2}$ gallons, 120 and 120 bot- tles liquors and malt liquors,	2,026.28
Total, 911 $\frac{1}{8}$ gallons, 199 and 207 bottles liquors and malt liquors.	
Freight, cartage, and express on goods purchased, .	14.27
Empty bottles on hand January 1, 145,	2.71
Empty bottles purchased during the year, 216,	6.06
	\$3,362.42

MATERIAL AND EXPENSE OTHER THAN STOCK.

Salary of agent,	\$600.00
Rent of office,	276.00
U. S. internal revenue special tax,	25.00
A. T. Sanger, 12 days' work,	24.00
Fuel,	22.50
Gas,	12.24
Register book,	7.00
Water,	5.00
Stationery,	3.00
Wrapping paper and corks,	2.15

Postage stamps,	\$1.00	
Snow shovel, . . . . .	.50	
Bottle of ink, . . . . .	.50	
Broom, . . . . .	.35	
Sealed measures, . . . . .	.30	
		<u>\$979.54</u>
		\$4,341.96

SOLD DURING THE YEAR.

Wines and liquors and malt liquors for medicinal use; number of sales, 4,686, and 628 $\frac{5}{8}$ gallons and 235 bottles liquors,	\$2,627.88	
Empty bottles sold, 235,	19.55	
Empty casks sold, 13,	15.50	
		<u>\$2,662.93</u>

ON HAND JANUARY 1, 1895.

Wines and liquors, 283 $\frac{1}{2}$ gallons, 185 bot- tles liquors,	\$1,350.24	
Less shortage, 11 gallons,	35.50	
		<u>\$1,314.74</u>
Empty bottles on hand, 126,	2.87	
		<u>\$1,317.61</u>

COST OF GOODS SOLD, AND EXPENSES.

Wines and liquors, and malt liquors,	\$2,004.37	
Empty bottles sold,	6.25	
Other expenditures,	979.54	
		<u>\$2,990.16</u>

Cash on hand January 1, 1894,	\$13.76	
Cash received for sales,	2,662.93	
		<u>\$2,676.69</u>

Cash deposited with city treasurer,	\$2,665.00	
Cash on hand January 1, 1895,	11.69	
		<u>\$2,676.69</u>

Respectfully submitted:

MOSES LADD,
City Liquor Agent.

Concord, N. H., December 31, 1894.

STATE OF NEW HAMPSHIRE,
MERRIMACK COUNTY, ss.

Personally appeared Moses Ladd and made oath that the foregoing account by him rendered is correct according to his best knowledge and belief.

Before me :

J. A. COCHRAN,
City Clerk.

PUBLIC PARKS.

REPORT OF THE PARK COMMISSIONERS.

To the City Council :

The sixth annual report of the Park Commissioners for the year 1894 is respectfully submitted :

Mr. W. H. Richardson has been continued as superintendent during the year and a force of four men during the season.

Through the kindness of Mrs. White a horse was furnished during the most of the season for his keeping, and with a cart especially adapted for park work, which was purchased by the Park Commissioners, has enabled a large amount of work to be performed.

Over 2,000 loads of grade and loam have been used to fill the low lands, and gradually this unsightly part of the ground is being eliminated and reclaimed. Quite an amount of shrubbery has been planted during the year, and various kinds of trees located in convenient spots have also been planted.

Necessity of securing a water supply engaged the attention of your commissioners and they have spent about \$200 in developing what is known as White's spring, owned by the city, but used to a very small extent. The lowness of the water in all sections has defeated our purposes to some extent, but with plenty of rain, we shall be able to store water enough for all our uses. The spring has afforded a good supply, though slightly diminished, and has ministered to the pleasure of a large number of people.

Owing to many misdemeanors and malicious actions on the part of unknown parties, the Commissioners established rules and regulations for the use of the park, which have had a very gratifying result. Early in the season, some person, whether

accidentally or otherwise, caused the death of one of the swans, and measures were taken to secure another one, without avail, but, however, we expect to secure one in the spring.

In the decision of the department of sewers of the city, the engineer advised crossing the land of the park. The result was a disfigurement and also a damage to the amount of \$250, which should be reimbursed to the department of parks and commons; also, an appropriation should be made to take care of the purchase made of Mr. James H. Rowell of the corner lot, which will, the coming season, be cleared of all unsightly buildings, and it is hoped that the playground may be in some degree developed the coming spring.

Under the revised ordinances, which enlarge the duties of the Park Commissioners, it would be well to call the attention of your honorable Board to the matter in question and the necessary expense incident thereto, and that the appropriation may be liberal in this department.

The Superintendent has acted in connection with the Committee on parks and commons in doing some work at Rollins's park, and advice has been obtained of Mr. James H. Bowditch of Boston, a celebrated forester, and part of the appropriation has been spent in this work.

BENJAMIN S. ROLFE,
JOHN F. JONES,
WILLIAM P. FISKE,
GEORGE A. YOUNG,
BEN C. WHITE,
WILLIS G. C. KIMBALL,
PARSONS B. COGSWELL, *ex-officio*,
Park Commissioners.

REPORT OF THE TREASURER.

WILLIAM P. FISKE, TREASURER,

IN ACCOUNT WITH PARK COMMISSIONERS.

To city appropriation,	\$3,000.00	
To cash received from sale of wood, etc.,	116.95	
		\$3,116.95.

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By paid :

Labor account,	\$1,897.85	
For loam and grade,	707.42	
Shrubbery,	76.15	
Tools, &c.,	66.93	
Seed,	34.88	
Cart, harness, and care of horse,	122.42	
Sundry account,	211.30	
		\$3,116.95

Respectfully,

W. P. FISKE,
Treasurer.

PENACOOK PARK.

The receipts for 1893 for use of the park		
were	\$20.50	
Received in 1894 from Third Regiment		
Band for use of park for concerts,	4.00	
		\$24.50

EXPENDITURES.

1893. Cash paid to J. M. Crossman for		
repairs to swings, etc.,	\$4.00	
1894. Cash paid to J. M. Crossman for		
repairs to swings,	4.50	
		\$8.50
Balance to be paid to City Treasurer,		16.00
		\$24.50

CEMETERY DEPARTMENT.

REPORT OF COMMISSIONERS.

To the City Council;

We hereby submit for your consideration the fourth annual report of the Commissioners of Cemeteries. Your appropriation made for the cemeteries has been expended in general work and improvement of the grounds. We have endeavored, at considerable expense, to extend the water service, in order to make the water accessible to all lots. We have labored under a great disadvantage, as the water will not run on the higher portions of the cemetery during a greater part of the summer. During the year we have completed a large common lot for the burial of those unable to purchase a lot. We have also prepared a lot, subdivided into single grave lots. This seemed advisable in order to meet the demands of every class.

We have graded and sodded quite a portion of the uneven and ragged hillside fronting the entrance to Blossom Hill cemetery, and have greatly changed the appearance of the unsightly ravine on the left of the main entrance.

During the year Hon. H. W. Clapp presented to Blossom Hill cemetery a beautiful drinking fountain, which has been placed near the entrance, and has proved a useful and ornamental gift.

The commissioners hope during the ensuing year to begin the erection of a small chapel, public waiting room and quarters for the superintendent, under one roof. There seems to be a demand for this which must be met.

At the Old North cemetery we have expended your appropriation in general work, repairing and painting fences, grading, etc.

We also submit a report of the receipts and expenditures, and trust the same will meet with your approval.

P. B. COGSWELL, *ex-officio*,
JOHN E. ROBERTSON,
CHARLES G. REMICK,*
CHARLES S. PARKER,
OBADIAH MORRILL,
GEORGE O. DICKERMAN,
GEORGE A. FOSTER,
FRANK P. ANDREWS,
Commissioners of Cemeteries.

* Resigned Nov. 1, 1894.

REPORT OF TREASURER OF COMMISSIONERS:

To the City Council:

The treasurer submits the following report of receipts and expenditures by the Cemetery Commissioners for the year ending December 31, 1894.

BLOSSOM HILL CEMETERY.

Receipts.

Balance on hand from 1893,	\$891.42
Appropriation for Blossom Hill cemetery, 1894,	\$2,000.00
Appropriation for Calvary cemetery, 1894,	200.00
Interest on invested funds,	351.93
	\$2,551.93

Income from trust funds:

A. L. S. Bailey,	\$3.75
Mrs. H. W. Butters,	3.75
John Gear,	1.75
Mrs. S. E. Irish,	3.00
W. H. Pitman,	3.00
C. W. Page,	3.00
J. W. and E. J. Little,	5.00
A. S. Colburn,	2.00
Mrs. M. N. P. Buntin,	3.00
Miss Mary D. Hart,	9.25
E. L. Knowlton,	19.92
James McQuesten,	7.50
G. and E. McQuesten,	3.75
Mrs. C. H. Newhall,	4.00
“ S. L. Pixley,	3.00

E. H. Rollins,	\$5.00
John B. Sargent,	2.75
Jonathan Sanborn,	4.00
Mrs. E. W. Upham,	4.50
J. C. Thorne,	3.75
E. W. Woodward,	3.00
Robert Woodruff,	3.00
George G. Fogg,	3.00
Asa Fowler,	13.35
Mrs. Mary W. Farnum,	4.00
" L. F. Edgerly,	3.25
N. F. Carter,	3.00
Samuel M. Chesley,	3.00
B. F. Caldwell,	9.50
Mrs. Mary Crow,	4.00
Rev. Nathaniel Bouton,	7.50
Mrs. E. C. Bixby,	2.75
J. D. Blaisdell,	4.00
Matilda Benson,	2.00
Mrs. Mary D. Allison,	2.00
" L. M. K. Adams,	28.30
" Georghianna P. Ela,	3.16
" J. Cooper,	2.80
J. L. Lincoln,	1.87
George A. Glover and C. A. Osgood,	1.87
Mrs. Mary Williams,	1.58
" Mary E. Walker,	7.20
" N. P. Clough,	1.62
John and B. A. Kimball,	6.37
	<u> </u> \$217.79
Received from sale of lots and grading,	\$3,336.94

Received from burials, care of lots, etc. :

C. S. Kelly, repairs,	\$1.00
Mrs. F. A. Snell, care,	1.00
W. F. Clark, burial,	3.00
J. W. Jones, "	3.00
J. R. Scales, "	3.00
B. F. Colburn, "	3.00

J. W. Wardwell, care,	\$2.00
J. E. Rand, "	2.00
W. J. Blakeley, burial,	13.50
Mrs. M. V. B. Plastridge, burial and care,	5.25
B. J. Poore, care,	1.50
Nahum Robinson, "	3.00
Mr. Clifford, burial,	2.00
Mrs. J. C. Shaw, care,	2.00
Mrs. S. W. Wardner, "	2.00
W. H. Hurd, care and repairs,	3.00
George W. Howe, care,	1.50
A. B. Carter, "	2.00
George Ordway, "	1.00
Frank Abbot, plants and care,	29.50
H. A. Church, care,	2.00
M. Spain, "	1.00
Miss Guild, burial and repairs,	4.50
Mrs. W. E. Norton, burial and care,	5.50
Lowell Brown estate, "	5.00
Mrs. C. H. Jones, care,	1.00
E. F. Plummer, care and repairs,	3.50
James Palmer, care,	3.00
J. O. Hall, "	1.00
P. W. Myers, "	1.00
Rev. R. S. Mitchell, "	1.50
Mrs. R. Adams, "	2.00
L. N. Sinclair, "	1.00
J. D. and J. H. Teel, "	2.00
H. W. C. Lull, "	1.50
Mrs. Charlotte Merrill, "	2.00
H. N. Farley, "	1.00
Ira Sanborn, burial,	3.00
" grading,	5.50
David Shaw, "	8.00
Miss Sarah Sanborn, care,	1.50
Henry Hamilton, "	1.50
A. S. Sprague, "	2.00
J. N. Lauder, "	1.50
E. E. Brown, "	1.50

J. E. Ranlet,	care,	. . .	\$1.50
Mrs. A. W. Gale,	"	. . .	2.00
B. F. Virgin,	"	. . .	1.50
Mrs. Martha Sinnotte,	"	. . .	1.50
" G. L. Lovejoy,	"	. . .	2.50
" W. Bates,	" three years,	. . .	6.00
" G. H. Adams,	"	. . .	2.00
N. C. Nelson	"	. . .	1.00
Mrs. E. P. Reed,	"	. . .	1.25
W. P. Ford,	"	. . .	1.00
J. A. Cochran,	"	. . .	2.00
S. K. Gill,	"	. . .	2.00
W. B. Durgin,	"	. . .	2.00
J. E. Dwight,	"	. . .	2.00
Geo. A. Foster, care and plants,		. . .	3.25
Mrs. A. Poore,	care,	. . .	2.00
W. D. Thompson,	"	. . .	1.50
Porter Crane,	"	. . .	2.00
Albert Kendall, burial,		. . .	3.00
Frank Coffin,	care,	. . .	2.00
H. W. Ranlet,	"	. . .	3.00
C. E. Palmer,	"	. . .	2.00
G. B. Emmons, repairs and care,		. . .	3.00
Mrs. S. L. Morrill, plants and care,		. . .	3.50
" G. E. Todd,	care,	. . .	3.00
J. McCauley,	"	. . .	2.00
Mrs. R. M. Morgan, repairs and care,		. . .	3.00
" L. F. Lund,	care,	. . .	5.00
Rev. E. O. Jameson,	"	. . .	2.00
George L. Stratton,	"	. . .	3.00
Stevens' & Duncklee,	"	. . .	5.00
William F. Thayer,	"	. . .	6.00
C. R. Cass, burial and repairs,		. . .	4.00
Mrs. J. E. Sargent, care,		. . .	3.50
W. H. Horner,	"	. . .	1.25
Mrs. P. Emerson, dressing and care,		. . .	2.00
L. A. Smith,	"	. . .	3.00
George Heath, care,		. . .	1.00
W. W. Hill,	"	. . .	3.00

N. H. Asylum, care lot Moody Kent, . . .	\$3.00
C. P. Bancroft, repairs and care, . . .	6.00
Arthur Booth, grading,	10.00
Mrs. E. Hutchins and Mrs. Schultz, dress- ing and care,	8.75
H. B. Bartlett, care,	1.00
G. G. Hatch, dressing, plants and care, .	3.00
George F. Page, care,	2.00
Mrs. Dr. McIntire, "	1.50
" C. H. Adams, "	1.00
" M. A. Abbott, "	1.00
" C. H. Ordway, "	1.00
" H. Havenor, "	1.50
Hiram Ferrin, "	1.00
Mrs. G. W. Phipps, "	1.50
" W. Stevenson, "	1.00
" A. J. Langley, "	1.00
Concord Marble Co., labor,	6.00
Henry Rowell, repairs and care,	3.25
Gordon & Edgerly, care,	2.50
C. T. Summers, "	1.25
C. C. Webster, "	2.00
Perry Kittredge "	2.00
Mrs. D. J. Abbott, repairs and care, . .	3.00
C. C. Danforth, care,	3.00
W. G. C. Kimball, "	4.00
Mrs. G. W. Crockett, "	2.00
" F. Underhill, "	2.00
J. M. Hill, J. G. Lincoln, burial, . . .	10.00
W. P. Underhill, care,	2.00
George F. Whittredge, "	2.00
Mrs. J. H. Rigney, "	1.50
" L. J. Uffenheimer,	2.00
" T. A. Freeman,	1.50
J. R. Hill heirs, dressing and care, . .	10.00
George L. Sargent estate, burial, . . .	8.00
D. B. Corser, care,	2.00
E. E. Sturtevant Post, G. A. R., " . .	5.00
Blazing Star Lodge, "	6.00

W. M. Chase,	care.	\$2.00
Mrs. James Minot,	“ .	3.00
“ Henry Caswell estate, burial and care,		4.00
Charles Kimball,	“ .	3.00
C. A. Lockerby estate, care,		1.50
S. F. Morse,	“	1.50
Miss Morse estate, burial,		3.00
Mrs. S. A. Staniels, care,		2.00
“ A. A. Currier, burial and care, . .		4.50
George Clough, care,		6.00
Mrs. A. S. Marshall, “		3.00
Fred J. Young, dressing and care, . .		2.00
Mrs. J. Rounsfell, care,		2.00
Ira J. Hutchinson, “		1.50
Byron Moore, “		4.00
Mrs. L. H. Clough, burial,		3.00
J. F. Hoit, care,		1.00
Thomas Stuart, “		1.50
J. C. Ordway, “		2.00
Joshua Lane, “		1.00
Mrs. T. H. Ford, “		2.50
William Vogler, repairs and care, . .		8.50
M. J. Smith, burial,		3.00
A. M. Follett, care,		1.50
Mrs. Onslow Stearns, “		5.00
C. P. Smith, “		1.00
J. C. Eaton, “		1.00
G. D. B. Prescott, “		1.00
Mrs. E. B. Webster, dressing and care, .		2.25
H. N. Sargent, care,		1.00
G. Buzzell, “		1.00
J. M. Hill, repairs and care,		8.00
George P. Cleaves, “		2.00
J. H. Lamprey, “		1.00
Henry Richardson, burial and care, . .		4.50
S. C. Eastman, “		1.00
J. V. Barron heirs “		2.00
Mary F. Gibson, burial,		3.00
Charles Barker, care,		1.50

Charles Prescott, burial and care, . . .	\$4.00
J. B. Palmer, labor and dressing, . . .	3.75
E. A. F. Hammond, repairs, . . .	5.00
Charles Joy, repairs and care, . . .	3.00
Mrs. Andrew Webster, " . . .	1.50
" C. J. Whitney, " . . .	1.00
D. G. Lowell, burial, . . .	3.00
A. Proud, grave and burial, . . .	2.00
John Lugg, burial, . . .	3.00
Mrs. C. Rolfe, repairs, . . .	.75
J. W. Walker, burial . . .	2.50
Peter Sanborn estate, burial, . . .	8.00
Lucy Puffer estate, " . . .	3.00
George H. Sturtevant, " . . .	3.00
Caroline Bull, " . . .	3.00
M. D. Buntin, " . . .	3.00
Nathan Jones, " . . .	3.00
Harriet Knight, " . . .	3.00
J. F. Bartlett, " . . .	3.00
F. H. Kelsey, " . . .	3.00
M. J. Sanborn, " . . .	3.00
Joseph Bean, " . . .	2.00
M. Strong, labor, . . .	1.00
William Chamberlin, burial, . . .	3.00
Vases sold, . . .	.40
J. A. Cochran, burial, . . .	3.00
H. S. Shattuck, " . . .	3.00
J. H. Tresidder, " . . .	3.00
J. W. Hildreth, removal, . . .	4.50
George W. Dow, care and repairs, . . .	3.50
A. B. Carter, care, . . .	2.00
W. Williamson, burial, . . .	3.00
W. Williamson, grading, . . .	5.00
J. S. Chesley, burial, . . .	5.00
E. J. Blanchard, burial and grave, . . .	4.00
Benjamin Green, burial, . . .	3.00
Ella Sturtevant, care, . . .	1.00
W. W. Hill, removal, . . .	2.50
Mrs. F. Clough, burial, . . .	7.00

Charles Kimball, trimming grave, . . .	\$5.00
H. W. Durell, burial,	1.00
R. C. Danforth, dressing,	1.50
George L. Boardman estate, repairs, . .	22.25
Franklin Mosely estate, brick vault and burial,	30.00
George Tonkin, burial,	1.00
Wood sold,	15.00
Hay sold,	34.00
Mrs. Josephine Jones, repairs,	5.00
E. E. Sturtevant Post, removal,	7.00
C. A. Foss, burial,	3.00
C. A. French, "	1.00
Mary E. Dow estate, burial and repairs, .	4.00
H. C. Carter, burial,	3.00
L. M. Volker, "	3.00
A. M. Johnson, "	1.00
Walter Bates, "	3.00
F. H. Crapo, "	8.00
F. Batchelder, labor,	1.00
Mr. Purrington, grading,	5.00
H. W. Parel, on account,	10.00
A. B. Cole, repairs,	5.00
Robert Bell, "	5.00
C. W. Lane, burial,	8.00
Wood sold,	1.50
H. J. Crippen estate, burial,	6.00
W. M. White, "	1.00
J. B. Merrill estate, burial and repairs, .	21.00
Mrs. W. H. Palmer, removal,	12.60
Vases sold, . . . . .	.40
Mrs. Charlotte Merrill, care and dressing,	2.75
C. S. Boardman, wood,	1.50
Ola Anderson, labor,	1.25
W. H. Gay, burial,	3.00
H. F. Durgin, burial,	1.00
A. T. Whittemore, "	2.50
David Shaw, "	1.30
Mr. Stetson's Estate, "	3.00

CEMETERY DEPARTMENT.

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W. E. Hood, burial and care, . . .	\$10.00
W. G. Shaw, care,	2.00
C. G. Blanchard, "	2.00
W. A. Chesley, "	2.00
Mr. Stafford, burial,	2.00
Sarah Sanborn, care,	1.50
Seth R. Dole, "	1.00
Henry Hamilton, repairs and care, . .	4.00
F. P. Mace, care,	2.00
H. P. Hammond, "	2.00
G. F. Hodgeman, burial,	1.00
J. F. Sargent, removal,	3.00
C. W. Cross, burial,	1.00
Mrs. Ephraim Hutchins, "	11.00
W. G. Rich, "	3.00
W. J. B. Johnson, "	1.00
C. L. Erickson, "	3.00
Mrs. W. Williams, "	8.00
H. B. Tebbetts, care,	3.00
J. Stevens Abbot estate, plants and care,	30.50
W. D. Thompson, repairs and care, . .	3.00
N. T. Smith, care,	1.50
E. C. Eastman, "	2.00
S. K. Blaney, repairs and care, . . .	2.75
I. F. Warde, care,	1.50
N. G. Carr, burial and care,	6.00
Mrs. J. E. Sargent, repairs and care, .	4.50
A. S. Sprague, care,	2.00
S. F. Morrill, repairs and care, . . .	2.50
W. E. Chandler, plants and care, . . .	6.25
J. N. Lauder, burial and care,	6.50
Mrs. A. Bunker, care,	2.00
J. J. Wyman, "	1.50
Joseph T. Sleeper, "	1.00
L. A. Smith, plants and care,	4.00
J. T. Batchelder, care,	2.50
J. French, $\frac{1}{2}$ lot, " . . . . .	.75
B. M. Locke estate, "	2.00
H. C. Brown, "	2.00

Mrs. A. Poore,	care,	.	.	.	\$2.00
E. E. Brown,	"	.	.	.	1.50
W. Badger,	care,	.	.	.	2.50
W. J. Leighton,	"	.	.	.	1.00
G. A. Berry,	"	.	.	.	1.50
J. B. Merrill's estate,	plants and care,	.	.	.	9.75
R. Burt,	repairs and care,	.	.	.	2.75
J. A. Cochran,	care,	.	.	.	2.00
W. Odlin,	"	.	.	.	2.50
Mrs. D. J. Abbott,	"	.	.	.	2.00
J. E. Ranlet,	"	.	.	.	1.50
Mrs. H. C. Sturtevant,	removal and care,	.	.	.	7.50
J. A. Moore,	plants and care,	.	.	.	7.00
H. N. Sargent,	burial and care,	.	.	.	4.00
Mrs. E. Adams,	repairs and care,	.	.	.	6.50
W. K. Day,	care,	.	.	.	1.00
F. K. Jones,	"	.	.	.	3.00
H. Clough,	"	.	.	.	1.50
G. F. Buzzell,	"	.	.	.	1.50
J. G. Leighton,	"	.	.	.	1.00
C. L. Gilmore,	"	.	.	.	2.00
M. A. Abbott,	"	.	.	.	1.00
H. A. Brown,	removals,	.	.	.	15.50
Mrs. Cyrus Hill,	plants and care,	.	.	.	4.25
Nellie P. Sedgley,	care,	.	.	.	2.00
Mrs. S. F. Silsby,	"	.	.	.	2.00
Byron Moore,	"	.	.	.	2.00
E. N. Shepard,	"	.	.	.	1.50
Mrs. J. Morrison,	burial,	.	.	.	3.00
F. G. Petterson,	"	.	.	.	3.00
John Connelly,	burial and repairs,	.	.	.	10.50
Mrs. John Connell,	care,	.	.	.	2.00
" A. W. Gale,	"	.	.	.	2.00
" W. Emerson,	"	.	.	.	2.50
G. A. Cummings,	"	.	.	.	2.50
Mrs. A. F. Holt,	dressing and care,	.	.	.	6.00
G. G. Hatch,	care,	.	.	.	1.50
Mrs. C. H. Ordway,	"	.	.	.	1.00
C. V. Dudley,	"	.	.	.	2.00

CEMETERY DEPARTMENT.

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G. Bullock,	care . . .	\$1.00
Stephen Sewell,	" . . .	1.00
L. Peacock, repairs and care,	. . .	4.75
W. H. Kimball, care,	. . .	1.00
John Johnson, burial,	. . .	2.00
W. Ladd, dressing and care,	. . .	2.50
E. Ordway, removal,	. . .	27.50
B. F. Virgin, care,	. . .	1.50
D. Quimby, repairs and care,	. . .	3.00
Mrs. Mary Pecker, care,	. . .	1.00
R. E. Pecker estate,	" . . .	2.00
J. C. Blake,	" . . .	1.00
Mrs. C. H. Adams,	" . . .	1.00
" James Minot,	" . . .	3.75
W. J. Blakeley,	" . . .	2.00
Mrs. J. L. French,	" . . .	1.00
" M. A. Bass, repairs,	. . .	5.00
" C. L. Eastman, care,	. . .	2.00
" Martha Sinnotte,	" . . .	1.50
" G. L. Lovejoy,	" . . .	3.25
Frank Coffin,	" . . .	2.00
B. W. Couch, repairs and care,	. . .	3.00
C. C. Webster, care,	. . .	2.00
Mrs. George E. Todd,	" . . .	3.00
" F. B. Underhill, repairs and care,	. . .	2.75
" E. B. Webster, care,	. . .	2.75
F. E. Colburn,	" . . .	1.50
N. H. Asylum,	" . . .	3.00
Alba Woods,	" . . .	2.00
Samuel F. Patterson,	" . . .	2.00
Mrs. W. H. Palmer,	" . . .	1.00
" R. M. Morgan, repairs and care,	. . .	3.50
Will Drew, burial,	. . .	1.00
S. K. Gill,	care, . . .	2.00
Nahum Robinson, repairs and care,	. . .	3.75
Mrs. W. Bates,	care, . . .	2.00
F. W. Boardman,	" . . .	1.50
Mrs. E. G. Moran,	" . . .	2.50
C. S. Mellen, burial and care,	. . .	6.50

Mrs. G. H. Adams, care, . . .	\$2.00
W. B. Durgin, " . . .	2.50
S. C. Eastman, " . . .	1.00
J. E. Dwight, " . . .	2.00
Milan Cummings, " . . .	2.00
John F. Scott, burial, . . .	6.00
Mrs. H. G. McIntire, care, . . .	1.25
Rev. S. Holman, " . . .	1.87
P. Myers, burial and care, . . .	4.00
G. M. Harding, care, . . .	1.00
N. C. Nelson, " . . .	1.00
H. Mann, " . . .	1.00
Mrs. A. C. Heath, " . . .	2.00
W. F. Thayer, repairs and care, . . .	10.13
F. Moseley, care, . . .	2.50
G. B. Emmons, " . . .	2.00
R. Silver, burial and care, . . .	4.50
J. M. Runals, care, . . .	1.00
George Roy, " . . .	1.50
Mrs. J. S. Sanborn, burial, . . .	8.00
" E. R. Reed, care, . . .	1.25
" J. Rounsefell, removal and care, . . .	12.00
A. B. Sargent, care, . . .	2.50
Mrs. Lydia F. Lund, " . . .	5.00
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	\$8,480.06

Expenditures.

Humphrey & Dodge, hardware, . . .	\$28.61
John H. Flood, wall, Calvary Cemetery, . . .	199.49
Ola Anderson, labor and materials, . . .	94.12
Patrick Hackett, teaming, etc., . . .	204.85
E. A. Moulton, superintendent, . . .	666.68
LeBlanc & Daily, sharpening tools, . . .	17.50
William S. Wilson, plants, . . .	41.85
George Main, plants, . . .	50.00
A. J. Abbott, painting, . . .	8.38
E. H. Runnalls, labor, . . .	18.00