

1949

Annual Report of the Assessors, Treasurer,  
Collector, Chief Engineer, Water Commission and  
Superintendent of Water Works of the South Paris  
Village Corporation For The Year Ending  
December 31, 1949

South Paris (Me.)

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**ANNUAL**  
**REPORT**

**South Paris**  
**Village**  
**Corporation**

**Year Ending**  
**December 31**

**1949**

# **Annual Report**

of the

**Assessors, Treasurer, Collector**

**Chief Engineer**

**Water Commission and**

**Superintendent of Water Works**

of the

**South Paris Village**

**Corporation**

**For Year Ending December 31, 1949**

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Ernest F. Shaw, Printer  
South Paris, Maine

# Corporation Officers

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## *Assessors*

ASHLEY R. BEAN                      JAMES E. MASON  
DONALD P. CHAPMAN

## *Clerk*

EARLE R. CLIFFORD

## *Treasurer*

ROBERT T. SMITH

## *Collector*

ELMORE C. EDMUNDS

## *Water Commission*

C. O. BARROWS                      GEORGE SKINNER  
A. F. GOLDSMITH

## *Engineers*

SOLOMON N. GAY                      BERNARD S. JACKSON  
HAROLD S. JACKSON

## Report of Corporation

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To the Citizens of South Paris Village Corporation:

Your Corporation Assessors hereby submit the following report for the year ending December 31, 1949:

### Real Estate April 1, 1949

Resident,	\$1,113,860.00
Non-resident,	101,300.00
	<hr/>
Total real estate,	\$1,215,160.00
Resident, personal,	\$356,625.00
Non-resident, personal,	71,915.00
	<hr/>
Total personal estate,	428,540.00
	<hr/>
Total valuation,	\$1,643,700.00
Number of polls assessed, 545.	
Gain in valuation, \$31,825.00.	
Rate of taxation, fourteen (.014) mills on the dollar.	

## Appropriated and Assessed

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Street lights,	\$ 2,900.00
Public park,	300.00
Public library,	1,000.00
Fire department,	3,000.00
Fire station janitor and fuel,	500.00
Fire alarm maintenance,	300.00
New fire truck,	1,718.00
Hydrant rental,	1,855.00
Police,	2,200.00
Riverside Cemetery,	1,000.00
Miscellaneous,	3,000.00
Care of clock,	25.00
Compensation insurance,	200.00
Sewer note,	4,000.00
Interest on sewer notes,	1,177.52
Overlay,	381.28
Supplemental taxes,	14.20
	<hr/>
Total committed to collector,	\$23,571.00
Excise tax received in 1949,	\$1,311.03

## Appropriation Accounts

### A. Protection

#### 1. Fire Department

##### RECEIPTS

Balance, January 1, 1949,	\$ 558.04
Appropriation,	3,000.00
	3,558.04
Total receipts,	\$3,558.04

##### EXPENDITURES

Assessors' warrants,	\$3,055.55
Transferred to water account, to correct error in posting,	173.06
	3,228.61
Total expenditures,	3,228.61
Balance, December 31, 1949,	\$329.43

##### Assessors' Warrants Itemized

Solomon Gay, chimney and grass fires,	\$ 137.00
Wilbur Viles, Hose Co. No. 1,	449.00
Harold Mitchell, Hose Co. No. 2,	49.00
Donaldo Richards, Hose Co. No. 2,	252.00
Frank Strobeck, Hook and Ladder Co.,	17.00
Robert Lowell, Hook and Ladder Co.,	109.00
Blanchard Associates, Inc., equipment,	810.99
Boston Woven Hose & Rubber Co., hose and couplings,	862.40
Market Square Shell Station, gas, oil and supplies,	49.46
Lothrop's Service Station, gas and oil,	32.41
Amey's Service Station, gas and oil,	2.90
Ripley & Fletcher Co., supplies,	4.55
Frank J. Lauzier, inspecting fire trucks,	4.23
Lauzier's Auto Body Shop, labor and material,	27.00
M. Alpren, floor plates,	126.15
Farm Equipment Service, inspection and anti-freeze,	15.00
Town of Norway, expense and fair grounds fire,	47.69
Harold Jackson, siren,	25.00
Bernard Jackson, watching July 4th,	5.00
Solomon Gay, telephone calls,	5.24

L. M. Longley & Son, hose reel,	4.75
Moulton's Red & White Store, 3 brooms,	4.47
Richard Ramsey, trucking,	2.00
Stony Brook Print Shop, order books,	4.25
Eastern Fire Equipment Co., repairs,	7.93
Paris Hardware Co., supplies,	1.13
<b>Total,</b>	<b>\$3,055.55</b>

## 2. Fire Station Janitor and Fuel

### RECEIPTS

Balance, January 1, 1949,	\$178.06
Appropriation,	500.00
<b>Total receipts,</b>	<b>\$678.06</b>

### EXPENDITURES

Assessors' warrants,	588.05
<b>Balance, December 31, 1949,</b>	<b>\$90.01</b>
<b>Assessors' Warrants Itemized</b>	
A. W. Walker & Son, fuel,	\$447.05
Walter Wheeler, fuel,	5.00
Lewis P. Knight, janitor,	135.00
Roland M. LaBay, repairs,	1.00
<b>Total,</b>	<b>\$588.05</b>

## 3. Fire Alarm System Maintenance

### RECEIPTS

Appropriation,	\$300.00
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### EXPENDITURES

Assessors' warrants,	206.73
<b>Balance, December 31, 1949,</b>	<b>\$93.27</b>
<b>Assessors' Warrants Itemized</b>	
Central Maine Power Co., compressor and repairs,	\$ 45.40
Albert A. Smith, care of fire alarm,	100.00
Clarence L. Jackson, ringing alarm,	50.00
The Gamewell Co., supplies,	11.33
<b>Total,</b>	<b>\$206.73</b>



**4. New Fire Truck**

## RECEIPTS

Appropriation,	\$1,718.00
Loan from South Paris Savings Bank,	8,000.00
	<hr/>
Total receipts,	\$9,718.00

## EXPENDITURES

Assessors' warrant, Mack Motor & Truck Co.,	9,718.00
	<hr/>
Account balanced.	

**5. Watchman and Police**

## RECEIPTS

Balance, January 1, 1949,	\$ 110.64
Appropriation,	2,200.00
	<hr/>
Total receipts,	\$2,310.64

## EXPENDITURES

Assessors' warrants,	2,114.00
	<hr/>
Balance, December 31, 1949,	\$196.64

**Assessors' Warrants Itemized**

Clarence L. Jackson, night police,	\$2,093.00
Donald P. Chapman, special police,	8.00
Francis Martin, special police,	8.00
Harold Jackson, special police,	5.00
	<hr/>
Total,	\$2,114.00

**6. Hydrant Rental**

## RECEIPTS

Appropriation,	\$1,855.00
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## EXPENDITURES

Assessors' warrant, S. P. Village Corp., Water Works,	1,855.00
	<hr/>

Account balanced.

**7. Street Lights**

## RECEIPTS

Balance, January 1, 1949,	\$ 551.31
Appropriation,	2,900.00
	<hr/>
Total receipts,	\$3,451.31

## EXPENDITURES

Assessors' warrants,	2,847.05
	<hr/>
Balance, December 31, 1949,	\$604.26
<b>Assessors' Warrants Itemized</b>	
Central Maine Power Co., lights,	\$2,643.63
Smith Electric Co., Christmas lights and lighting parking lot,	135.65
Charles E. Phinney, Christmas tree lights,	67.77
	<hr/>
Total,	\$2,847.05

**B. Health and Sanitation****1. Sewer Construction, Western Section**

## RECEIPTS

Town of Paris,	\$1,132.00
South Paris Village Corp., Water Department,	4,813.21
	<hr/>
Total receipts,	\$5,945.21

## EXPENDITURES

Overdraft, January 1, 1949,	4,813.21
	<hr/>
Balance, December 31, 1949,	\$1,132.00

**2. Sewer Maintenance**

## RECEIPTS

Balance, January 1, 1949,	\$ 2.72
Received tapping fees,	530.00
	<hr/>
Total receipts,	\$532.72

## EXPENDITURES

Assessors' warrants,	383.59
	<hr/>
Balance, December 31, 1949,	\$149.13

**Assessors' Warrants Itemized**

I. G. Moore, labor on sewer,	\$265.60
J. F. McDermott Co., sewer cleaning equipment,	97.41
Paris Hardware Co., steel tape,	10.58
Francis W. Sullivan, legal services,	10.00
	<hr/>
Total,	\$383.59

**C. Library****1. Public Library**

## RECEIPTS

Appropriation,	\$1,000.00
State of Maine, State stipend,	70.00
	<hr/>
Total receipts,	\$1,070.00

## EXPENDITURES

Assessors' warrants, South Paris Public Library,	1,070.00
Account balanced.	

**D. Cemeteries****1. Riverside Cemetery**

## RECEIPTS

Appropriation,	\$1,000.00
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## EXPENDITURES

Assessors' warrants, Riverside Cemetery Association,	1,000.00
Account balanced.	

**E. Recreation****1. Public Park**

## RECEIPTS

Balance, January 1, 1949,	\$ 81.80
Appropriation,	300.00
	<hr/>
Total receipts,	\$381.80

## EXPENDITURES

Assessors' warrants,	420.38
	<hr/>
Overdraft transferred to summary,	\$38.58

**Assessors' Warrants Itemized**

Clarence L. Jackson, care of park and repairs,	\$267.50
Paris Farmers' Union, fertilizer, grass seed and tools,	33.69
Paris Hardware Co., lawn mower and small tools,	42.58
Nathan A. Noble, Jr., repairing fountain,	53.27
N. Dayton Bolster Co., paint and supplies,	13.84
A. C. Thurlow, sharpening lawn mowers,	3.50
Archie Paradis, servicing lawn mowers,	6.00
	<hr/>
Total,	\$420.38

**2. Fair Street Park****RECEIPTS**

Balance, January 1, 1949,	\$77.99
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**EXPENDITURES****Assessors' warrants:**

Eugene A. Dean, care of park,	\$10.00
George Boyce, repair of monument,	5.00

Total expenditures,	<hr/> 15.00
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Balance, December 31, 1949,	<hr/> \$62.99
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**F. Unclassified****1. Miscellaneous Account****RECEIPTS**

Appropriation,	\$3,000.00
Town of Paris, fires outside Corporation,	268.00
Rent of water office and fire hall,	54.00
Cost and interest on tax liens,	5.65
	<hr/>
Total receipts,	\$3,327.65

**EXPENDITURES**

Assessors' warrants,	<hr/> 3,039.83
Balance transferred to summary,	\$287.82

## Assessors' Warrants Itemized

Ernest F. Shaw, Corporation reports,	\$ 217.65
Ernest F. Shaw, printing,	16.75
Treasurer of State, 1948 audit,	47.45
W. J. Wheeler & Co., Inc., bonds for collector and treasurer,	40.00
W. J. Wheeler & Co., Inc., insurance on fire hall and trucks,	315.39
Clifford's Rexall Store, valuation books and supplies,	30.20
Town of Paris, rent of office and safe,	50.00
Town of Paris, office supplies,	.75
Casco Bank & Trust Co., imprinting check book,	5.85
Marks Printing House, tax receipts,	32.00
Harvey E. Powers, recording deed,	1.00
Ralph Sampson, delivering Corporation reports,	10.00
Percy L. Turner, cash paid for express and C. O. D. package,	7.00
Files & O'Keefe Co., street signs,	43.06
Central Maine Power Co., lights and fire station,	83.70
Ivan O. Coumont, labor and material, repairs at fire station,	70.03
Smith Electric Co., floodlighting park,	27.14
Detex Watch Clock Corporation, repairs on watchman's clock,	18.50
Clarence L. Jackson, trucking and labor,	7.00
Robert T. Smith, legal services and expenses,	20.06
Helen L. Briggs, clerical work,	26.00
Elmore C. Edmunds, stamped envelopes,	34.44
Elmore C. Edmunds, commission on tax collections,	488.14
Elmore C. Edmunds, abatements allowed,	44.72
Earle R. Clifford, salary as clerk,	25.00
Robert T. Smith, salary as treasurer,	100.00
Solomon N. Gay, attending fires outside Corporation,	118.00
Solomon N. Gay, salary as fire chief,	300.00
Bernard S. Jackson, salary as first assistant,	200.00
Harold E. Jackson, salary as second assistant,	200.00
Ashley R. Bean, salary as assessor,	225.00
James E. Mason, salary as assessor,	125.00
D. P. Chapman, salary as assessor,	110.00
Total,	\$3,039.83

**2. Town Clock**

RECEIPTS	
Appropriation,	\$25.00
EXPENDITURES	
Assessors' warrant, Helen L. Briggs,	25.00
<hr/>	
Account balanced.	

**3. Compensation Insurance**

RECEIPTS	
Appropriation,	\$200.00
W. J. Wheeler & Co., Inc., refund,	22.99
<hr/>	
Total receipts,	\$222.99
EXPENDITURES	
Assessors' warrant, W. J. Wheeler & Co., Inc.,	165.30
<hr/>	
Balance, December 31, 1949,	\$57.69

**4. Overlay**

RECEIPTS	
Overlay in assessing,	\$381.28
Transferred to summary.	

**5. Supplemental Taxes**

RECEIPTS	
Supplemental taxes collected:	
1948 taxes,	\$50.00
1949 taxes,	14.20
<hr/>	
Total,	\$64.20
Transferred to summary.	

**6. Excise Tax**

RECEIPTS	
Town of Paris, 1949 excise taxes,	\$1,311.03
Transferred to summary.	

**G. Debt and Interest****1. Reduction of Corporation Debt — Notes Payable****a. Sewer Notes**

## RECEIPTS

Appropriation,	\$4,000.00
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## EXPENDITURES

Assessors' warrant, South Paris Savings Bank, payment of note,	4,000.00
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Account balanced.

**2. Interest on Sewer Notes**

## RECEIPTS

Balance, January 1, 1949,	\$ 721.26
Appropriation,	1,177.52
Total receipts,	<u>\$1,898.78</u>

## EXPENDITURES

Assessors' warrant, South Paris Savings Bank, in- terest on sewer notes,	1,282.52
Balance, December 31, 1949,	<u>\$616.26</u>

## Summary of Overdraft and Unexpended Balances

	Over- draft	Unex- pended
Public park,	\$ 38.58	
Miscellaneous,		\$ 287.82
Overlay,		381.28
Supplemental taxes,		64.20
Excise tax,		1,311.03
Net unexpended, transferred to net debt,	2,005.75	
	\$2,044.33	\$2,044.33

Respectfully submitted,

ASHLEY R. BEAN,

JAMES E. MASON,

DONALD P. CHAPMAN,

Assessors of South Paris

Village Corporation.



## Report of the Water Commission

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The principal activities of the Water Commission during 1949, outside of the routine of maintenance, was the extension of 108 feet of 6" main from the residence of Roland Swan to the new house of Ellsworth Marr, and the placing of a new hydrant on this extension; adding another hydrant on Walker Street, and making replacements of hydrants, one at corner of Charles and Gary Streets and one on Oxford Street.

We extended a 2" main from Riverside Cemetery Annex to the residence of Richard Pratt and LeBaron Card; also contributed \$265.94 in labor and pipe toward the extension of about 1,500 feet to the residence of Crockett Record. The balance of expense for this extension (approximately \$740.00) was paid by Mr. Record and Clarence Cyr.

The appearance of the grounds surrounding our pump houses was much improved by grading, trimming the trees, and construction of the new building for storage room and garage.

Regarding finances of the Water Company, in addition to our regular expenses we paid three somewhat unusually large amounts, the cost of building the storehouse, \$3,753.29; trading trucks, \$1,051.25; and the deficit of the sewer account, \$4,813.21, a total of \$9,617.75. This leaves us with a balance on hand as of January 1, 1950, in both treasury and office, \$12,505.55.

Respectfully submitted,

CHARLES O. BARROWS,

GEORGE L. SKINNER,

A. F. GOLDSMITH,

Water Commission of the  
South Paris Village Corporation.

### Orders Drawn

Advertiser-Democrat, printing ad in paper,	\$ 4.50
Amey's Service Station, truck expense,	19.52
Berry Paper Company, office chair,	26.00
Blake, W. L., & Co., supplies,	11.25
Bolster, N. D., supplies,	10.51
Brown & Wales Company, supplies,	840.99
Burnham & Morrill Company, supplies,	48.54
Canadian National Railway, pipe crossing,	3.00
Central Maine Power Company, power purchased,	3,496.60
Clifford, O. K., Company, truck and pump expense,	100.43
Colby, O. J., cedar posts,	3.00
Cole, J. B., Company, supplies for well houses and storehouse,	250.44
Collector of Internal Revenue, withholding tax,	217.94
Davis, Wesley, asbestos siding,	5.70
Eastman, Mrs. George, stove for storehouse,	35.00
Grover, John, asbestos siding,	5.10
Goldsmith, A. F., Supt., salary as superintendent,	1,200.00
Harris Company, bronze shaft,	27.93
Haskell, Mrs. E. N., loam for grading,	18.75
Hodgdon, Alonzo, labor,	268.14
Huotari, John, labor,	1,277.17
Kahkonen Brothers, grading,	106.00
Lewiston Hardware & Plumbing Supplies, supplies,	1.63
Labay, Roland, supplies,	1.35
Lothrop Service Station, gas and oil,	9.00
Longley, L. M., & Son, supplies,	77.60
Lowell, Eugene, Postmaster, envelopes,	30.00
Maine Water Utilities, annual dues,	5.00
Market Square Shell Station, gas and oil,	31.39
Millett, Fish & Dresser, audit,	100.00
Moore, Lawrence, refund on services,	44.27
Moore, I. G., mowing,	4.00
McIntire, H. L., engineering on storehouse,	10.00
Newcomb, Edward, electrical work,	72.97
New England Tel. & Tel. Co., service and tolls,	125.77
Norway Water District, supplies,	3.50
Norway, Town of, bulldozer hire, etc.,	80.75
Paris Farmers Union, supplies,	11.22
Paris Hardware Company, supplies,	76.11
Paris Mfg. Company, lumber for truck body,	5.72

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Pratt, W. G., labor and materials for No. 3 pump house and storehouse,	2,987.36
Ripley & Fletcher Company, truck and truck expense,	1,098.98
Sanborn's Motor Express, express on supplies,	13.22
State of Maine Treasury Dept., opening highway surface and water analysis,	26.74
Spinney, Leslie, refund on services,	44.27
Smith, A. P., Mfg. Company, Hackensack valve, etc.,	93.45
Stony Brook Print Shop, printing,	32.00
Sturtevant, Arthur, labor,	90.53
Smith, Robert T., drafting deed of land,	5.55
South Paris Village Corp., fuel for heating office,	50.00
South Paris Village Corp., deficit on sewer account,	4,813.21
Talbot, Ernest, labor,	1,482.13
Walker, A. W., & Son, supplies,	798.22
Welch Motor Sales, truck expense,	7.42
Wheeler, W. J., & Co., insurance,	125.80
Wilson, Bernice B., clerical,	692.93

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\$21,028.60

### Balance Sheet

#### South Paris Village Corporation Water Works

As At December 31, 1949

#### ASSETS

##### CURRENT ASSETS:

Cash (Corporation treasurer),		\$ 10,504.10
Cash in office,		2,001.45
Accounts receivable:		
Sales and jobbing customers,	\$ 404.56	
Water customers,	3,269.25	
		<u>3,673.81</u>
Materials and supplies,		2,095.78
		<u>\$ 18,275.14</u>

##### FIXED ASSETS:

Fixed capital—June 30, 1915,		\$ 68,352.25
Subsequent additions:		
Land,	\$ 1,106.41	
Dams and wells,	27,407.34	
Reservoirs and standpipes,	558.56	
Electric power pumping equipment,	6,835.18	
Pumping station structure,	1,400.00	
Purification system,	685.93	
Distribution mains,	30,976.95	
Services,	1,482.80	
Hydrants and fire cisterns,	2,280.76	
Meters,	993.90	
Law expense,	32.75	
Engineering,	13.63	
Other equipment,	3,808.97	
General office equipment,	259.07	
Storehouse,	3,753.29	
		<u>81,595.54</u>
Less,		\$149,947.79
Accumulated depreciation,		34,634.00
		<u>115,313.79</u>
<b>TOTAL ASSETS,</b>		<b>\$133,588.93</b>

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**LIABILITIES AND CAPITAL****CURRENT LIABILITIES:**

Vouchers payable,	\$ 286.40
Advance payment of water rentals,	1,028.80
Employees' withholding tax,	48.90
	<hr/> \$ 1,364.10

CONTRIBUTIONS FOR CONSTRUCTION,	580.00
EARNED SURPLUS,	131,644.83
	<hr/>

TOTAL LIABILITIES AND CAPITAL,	\$133,588.93
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**South Paris Village Corporation Water Works  
Statement of Profit and Loss**

**WATER SERVICE REVENUES:**

Metered residential sales,	\$ 22.00
Flat rate residential sales,	9,860.34
Metered commercial sales,	861.06
Flat rate commercial sales,	1,394.76
Metered industrial sales,	3,407.34
Flat rate industrial sales,	344.68
Public fire protection,	1,855.00
	\$17,745.18

**OPERATING EXPENSES:****Pumping expense—Operations:**

Pumping labor,	\$ 291.55
Power purchased,	3,496.60
	\$3,788.15

**Distribution expense—Operations:**

Distribution labor,	202.23
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**Pumping expense—Maintenance:**

Repairs to pumping station, building and fixtures,	\$ 611.96
Repairs to pumping equipment,	11.30
	623.26

**Distribution expense—Maintenance:**

Repairs to reservoirs,	\$ 8.50
Repairs to distribution mains,	929.62
Repairs to services,	485.96
Repairs to hydrants,	142.27
	1,566.35

**General and miscellaneous expense:**

Salaries and expense of general officers,	\$1,238.00
Salaries and expense of general office clerks,	858.02
General office supplies and expense,	367.24
Transportation expense,	285.29
Storeroom expense,	182.76

**CORPORATION REPORT**

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Law expense,	14.55	
Insurance,	125.80	
Miscellaneous general expense,	396.67	
	3,468.33	
Total operating and maintenance expense,	\$9,648.32	
Depreciation,	2,944.52	
	12,592.84	
<b>NET OPERATING REVENUE,</b>		<b>\$5,152.34</b>
<b>OTHER REVENUE:</b>		
Income from sales and jobbing,		38.41
		38.41
<b>NET INCOME TRANSFERRED TO SURPLUS,</b>		<b>\$5,190.75</b>

**Comparative Analysis of Profit and Loss  
South Paris Village Corporation Water Works**

**OPERATING REVENUES:**

	1949	1948	1939
Commercial sales,	\$12,138.16	\$10,641.05	\$ 7,984.86
Industrial sales,	3,752.02	3,760.52	4,911.07
Hydrants rentals,	1,855.00	1,820.00	1,662.50
	\$17,745.18	\$16,221.57	\$14,558.43

**OPERATING EXPENSE:**

Pumping—Operations,	\$ 3,788.15	\$ 3,578.61	\$ 3,884.52
Pumping—Maintenance,	623.26	475.24	302.68
Distribution—Operations,	202.23	551.48	
Distribution—Maintenance,	1,566.35	1,251.84	678.04
General—Operations,	3,468.33	3,473.35	1,537.36
Depreciation on system,	2,944.52	2,080.26	1,821.29
Uncollectible bills,			25.56
	\$12,592.84	\$11,410.78	\$ 8,249.45

<b>NET OPERATING PROFIT,</b>	<b>\$ 5,152.34</b>	<b>\$ 4,810.79</b>	<b>\$ 6,308.98</b>
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**NON-OPERATING REVENUE:**

Sales and jobbing,	\$ 38.41	\$ 197.82	\$ 260.67
	38.41	197.82	260.67

**NON-OPERATING EXPENSE:**

Interest on deductions,			\$ 307.71
			307.71

<b>NET PROFIT,</b>	<b>\$ 5,190.75</b>	<b>\$ 5,008.61</b>	<b>\$ 6,261.94</b>
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## State Department of Audit

AUGUSTA

January 31, 1950.

Board of Assessors,  
South Paris Village Corporation,  
South Paris, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the South Paris Village Corporation have been audited by the State Department of Audit for the period January 1, 1949, to December 31, 1949, inclusive.

The examination was made by Auditor G. C. Lewis in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Corporation appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Corporation for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,  
State Auditor.

FMB/emb



## COMMENTS

An audit has been completed of the financial records of the South Paris Village Corporation for the year ended December 31, 1949.

### SCOPE OF AUDIT

This audit included an examination of the records maintained by the assessors, tax collector, treasurer and clerk. Cash on deposit in the Casco Bank and Trust Company, South Paris, Maine, was reconciled with the balance of the treasurer's cash book. Cash receipts as recorded by the treasurer were traced to deposits in the bank.

The record of collections made by the tax collector was reviewed and it was ascertained that these collections had been deposited with the treasurer.

All records and supporting data, relating to items appearing on the balance sheet, were examined.

Payrolls and invoices, supporting expenditures for the month of January, 1949, were examined in detail. Warrants authorizing the expenditures were found to have been properly approved by the Corporation assessors. Distribution of the charges was checked and appeared to have been properly recorded.

### NEW FIRE EQUIPMENT

During the year a new fire truck was purchased. The cost was \$9,718.00. This purchase was financed by taxation in the amount of \$1,718.00 and by bank loans totaling \$8,000.00, as voted.

### CORPORATION DEBT

The notes payable as of December 31, 1949 amounted to \$68,000.00, an increase of \$4,000.00 over the previous year end balance. This increase is accounted for as follows:

Corporation debt, 1-1-49,	\$64,000.00
Add:	
Fire truck notes,	8,000.00
	<u>          </u>
	\$72,000.00
Deduct:	
Sewer notes paid by appropriation,	4,000.00
	<u>          </u>
Corporation debt, 12-31-49,	\$68,000.00

**ASSETS**

Total net assets as of December 31, 1949 amounted to \$18,721.60, which represented an increase over the previous year of \$4,208.81. A major contributing factor to this increase appears in cash in bank balance which reflects an increase of \$4,056.27.

**LIABILITIES**

Total liabilities, amounting to \$68,000.00 at the year end, are all in the form of serial notes issued for sewer construction in 1947-48, and the purchase of fire equipment in 1949. A complete detail of this indebtedness, as confirmed by the holders of the notes, is shown on Schedule A-3 in this report.

**RESERVE FOR AUTHORIZED EXPENDITURES**

The unexpended balances of certain appropriation accounts and the cash balance of the water department, which have been carried forward to the ensuing year, amounted to \$13,835.78. This represents an increase of \$2,203.06 over those brought forward from the previous year.

**DEFICIT**

The deficit as of December 31, 1949 amounted to \$63,114.18 as compared with \$61,119.93 at December 31, 1948. An appropriation of \$8,000.00, as voted at the Corporation meeting, was added to this account. Payments made by appropriation of \$4,000.00 on serial notes plus the net gain from operations, shown on Exhibit B, of \$2,005.75 were deducted. The above additions and deductions account for the increase of \$1,994.25 in the deficit account.

**REVENUE AND EXPENDITURES**

Revenue applicable to the current year amounted to \$43,937.01 to which was added \$8,000.00 representing the proceeds of serial notes issued making a total of \$51,937.01. Revenue applied to the increase in appropriation carrying balances amounting to \$2,203.06 was deducted leaving a net revenue for current year's expenditures of \$49,733.95. Expenditures applicable to this amount totaled \$47,728.20. This resulted in a net gain from operations of \$2,005.75, which was transferred to the deficit account.

**COMPARATIVE BALANCE SHEET****General Fund****ASSETS**

	1949	1948
Cash in bank,	\$17,796.09	\$13,739.82
Taxes receivable,	893.56	716.38
Tax liens,	31.95	51.59
Tax deeds,		5.00
<b>TOTAL—GENERAL FUND,</b>	<u>\$18,721.60</u>	<u>\$14,512.79</u>

**LIABILITIES**

Notes payable,	\$68,000.00	\$64,000.00
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**RESERVE**

Reserve for authorized expenditures,	13,835.78	11,632.72
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**DEFICIT**

Deficit,	<u>63,114.18</u>	<u>61,119.93</u>
<b>TOTAL—GENERAL FUND,</b>	<u>\$18,721.60</u>	<u>\$14,512.79</u>

**Trust Funds****ASSETS**

Cash—Time deposit,	<u>\$123.01</u>	<u>\$120.60</u>
<b>TOTAL—TRUST FUNDS,</b>	<u>\$123.01</u>	<u>\$120.60</u>

**LIABILITIES**

Principal,	\$ 50.00	\$ 50.00
Unexpended income (Schedule A-1),	73.01	70.60
<b>TOTAL—TRUST FUNDS,</b>	<u>\$123.01</u>	<u>\$120.60</u>

## STATEMENT OF REVENUE AND EXPENDITURES

### REVENUE:

Tax commitment,	\$23,556.80
Supplemental taxes,	64.20
Excise taxes,	1,311.03
Water service,	16,922.34
State of Maine,	70.00
Tapping fees,	530.00
Town of Paris,	1,132.00
Outside fires,	268.00
Rent,	54.00
Miscellaneous,	28.64
	\$43,937.01
<b>TOTAL REVENUE,</b>	<b>\$43,937.01</b>
<b>ADD:</b>	
Proceeds received from notes issued,	8,000.00
	\$51,937.01
<b>TOTAL,</b>	<b>\$51,937.01</b>
<b>DEDUCT:</b>	
Revenue applicable to appropriation carrying balances,	2,203.06
	\$49,733.95
<b>NET REVENUE,</b>	<b>\$49,733.95</b>

### EXPENDITURES:

Water department,	\$15,942.20
Protection,	20,384.38
Sewer maintenance,	383.59
Library,	1,070.00
Cemeteries,	1,000.00
Recreation,	435.38
Debt and interest,	5,282.52
Unclassified,	3,230.13
	47,728.20
<b>TOTAL EXPENDITURES,</b>	<b>47,728.20</b>
<b>NET GAIN FROM OPERATIONS,</b>	<b>\$2,005.75</b>

## Report of Chief Engineer

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To the Citizens of South Paris Village Corporation:

I am submitting my annual report of the South Paris Fire Department.

Our organization for the year 1949 was completed on April 6, 1949, with:

Solomon Gay, chief engineer.  
Bernard Jackson, 1st assistant.  
Harold Jackson, 2nd assistant.

### HOSE CO. NO. 1

Hiram Gatchell, foreman.  
Ivan Coumont, assistant foreman.  
Wilbur Viles, clerk.  
Howard Lowe, 1st pipeman.  
Keith Morse, first assistant.  
Edward Swett, 2nd pipeman.  
Lawrence Cushman, second assistant.  
Francis Edwards, first driver.  
Wilbur Viles, second driver.  
Harry Gordon, hydrantman.  
Harvey Perry, assistant hydrantman.  
W. G. Cushman, property man.  
Wilho Matero, head linesman.  
Linesmen: Leon Stearns, Albert Carey, Arne Cummings,  
Albert Smith, Silas Parlin, Norman Spencer.  
Carroll Edwards, honorary member.

## HOSE CO. NO. 2

Henry Merrill, foreman.  
William Tuttle, Sr., assistant foreman.  
Donaldo Richard, clerk.  
Carl Coburn, first driver.  
Harold Mitchell, second driver.  
Leroy M. Titus, spare driver.  
Peter Rosenberg, spare driver.  
Hiram Gatchell, Jr., first pipeman.  
William Tuttle, Jr., first assistant.  
Harland Shaw, head linesman.  
Herman Barnett, hydrantman.  
Freeman Morse, police.  
Linesmen: Henry Gabb, James House, Charles Hammond,  
Andrew Eastman, Joe Carro, Robert Smith, William Beau-  
lieu.  
Charles Cutler, honorary member.

## LADDER COMPANY

Robert Hicks, foreman.  
Frank Strobeck, assistant foreman.  
Robert Lowell, clerk.  
Laddermen: John Huotari, Ernest Talbot, Eino Heikkinen.  
Maintenance: Frank Lauzier.  
During the year we have had 45 calls as itemized below:  
20 chimney fires.  
4 grass fires.  
4 woods fires.  
7 dump fires.  
4 miscellaneous.  
6 alarm fires.  
Eleven of these fires were outside the Corporation.

Respectfully submitted,

SOLOMON N. GAY,  
Chief Engineer.

## Annual Corporation Meeting

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To the Legal Voters of South Paris Village Corporation,

GREETING:

You are hereby notified and warned to assemble at Association Hall, South Paris Village, State of Maine, on Tuesday, the 7th day of March, 1950, at 7.30 P. M., to act on the following articles:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the Corporation will accept the reports of the assessors, collector, treasurer, chief engineer of the fire department and the water commission.

Art. 3. To choose all necessary officers for the ensuing year.

Art. 4. To see what sum of money the Corporation will grant and raise for the care of Public Parks for the ensuing year.

Art. 5. To see what sum of money the Corporation will grant and raise for the maintenance and support of the Paris Public Library for the ensuing year.

Art. 6. To see what sum of money the Corporation will grant and raise for the care of the clock in the Deering Memorial Church for the ensuing year.

Art. 7. To see what sum of money the Corporation will grant and raise for the care of the fire alarm system for the ensuing year.

Art. 18. To see if the Corporation will vote to appropriate the sum of One Thousand Dollars (\$1,000.00) for the purpose of helping defray the expense of care and maintenance of lots in the Riverside Cemetery.

Art. 19. To see what sum of money the Corporation will grant and raise for the purpose of defraying the expense of renovation and repairs at the fire station.

Art. 20. To see if the Corporation will grant and raise money for retirement of sewer notes coming due July 22, 1950.

Art. 21. To see if the Corporation will vote to grant and raise money to pay the interest on sewer and fire truck notes.

Art. 22. To see what action the Village Corporation will take with reference to ratifying, approving and confirming the action of the Assessors in executing and delivering in the name and on behalf of the Village Corporation a contract with Central Maine Power Company covering street lighting service in the Village Corporation for a period of ten (10) years from the effective date of said contract, whereby, in consideration of Central Maine Power Company's furnishing street lighting service, including the necessary electric energy, for the term of the contract, the Village Corporation agreed to pay for such service the sums prescribed by the Company's applicable rate schedule as filed with the Public Utilities Commission of Maine or as thereafter amended.

South Paris, Maine, Feb. 11, 1950.

EARLE R. CLIFFORD,

Clerk of the South Paris Village Corporation.



Art. 8. To see what sum of money the Corporation will grant and raise for lighting the streets for the ensuing year.

Art. 9. To see what sum of money the Corporation will grant and raise for night watchman and police for the ensuing year.

Art. 10. To see what sum of money the Corporation will grant and raise for the purpose of defraying the expense of the fire department for the ensuing year.

Art. 11. To see what sum of money the Corporation will grant and raise for the expense of janitor service and fuel for the fire station for the ensuing year.

Art. 12. To see if the Corporation will vote to purchase workmen's compensation insurance for the employees of the Corporation for the ensuing year and raise money for the same.

Art. 13. To see what sum of money the Corporation will grant and raise for the payment of miscellaneous bills for the ensuing year.

Art. 14. To see if the Corporation will vote to pay for the premium on bonds for the collector and treasurer and raise money for the same.

Art. 15. To see if the Corporation will authorize the treasurer to make temporary loans to meet current expenses.

Art. 16. To see what sum of money the Corporation will grant and raise for water and hydrant rental for the ensuing year.

Art. 17. To see if the Corporation will vote to appropriate from the income of the water system from the sale of water and other income, such sums as may be necessary to defray the expense of maintenance of the water system, pay for extensions and pay interest on water loans if any.