

1942

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, 1942

South Paris (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

South Paris (Me.), "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, 1942" (1942). *Maine Town Documents*. 3824. <https://digitalcommons.library.umaine.edu/towndocs/3824>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

Annual Report

**South Paris Village
Corporation**



1942

OCT 9 1946

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, 1942

Ernest F. Shaw, Printer
South Paris, Maine
1943

Corporation Officers

Assessors

D. P. CHAPMAN L. F. DAVIS D. H. BEAN

Clerk

EARLE R. CLIFFORD

Treasurer

ROBERT T. SMITH

Collector

ELMORE C. EDMUNDS

Water Commissioners

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

Engineers

WILLIAM G. CUSHMAN HIRAM R. GATCHELL
LLOYD J. WEBSTER

Report of Corporation

To the Citizens of South Paris Village Corporation:

Your corporation assessors hereby submit the following report for the year ending December 31, 1942:

Real Estate April 1, 1942

Resident	\$886,790.00	
Non-resident	111,705.00	
	<hr/>	
Total real estate		\$ 998,495.00
Resident personal	\$257,675.00	
Non-resident personal	33,645.00	
	<hr/>	
Total personal estate		\$ 291,320.00
		<hr/>
Total valuation		\$1,289,815.00

Number of polls assessed, 518.

Gain in valuation, \$18,450.00.

Rate of taxation, seven and five-tenths (.0075) mills on the dollar.

Appropriated and Assessed

Street lights	\$1,850.00
Parks	200.00
Library	600.00
Fire Department	1,650.00
Hydrant rental	1,715.00
Police	1,300.00
Miscellaneous	1,150.00
Fire alarm maintenance	250.00
Clock	12.00
Compensation insurance	75.00
Fire Station janitor and fuel	225.00
Fire truck note	1,000.00
Overlay	164.43
Supplemental taxes	9.50

Total committed to collector \$10,200.93

Excise tax collected in 1942 \$ 358.68

Appropriation Accounts

A. Protection**1. Fire Department**

	RECEIPTS	
Appropriation		\$1,650.00
	EXPENDITURES	
Assessors' warrants		\$1,468.31
		<hr/>
Balance December 31, 1942		\$ 181.69
	Assessors' Warrants Itemized	
Willard G. Pratt, labor and material	\$	31.50
W. G. Cushman, chimney and grass fires		322.00
Solomon Gay, Hose Co. No. 1		74.00
Charles Hammond, Hook & Ladder Co.		61.50
F. H. Hammond, Hose Co. No. 2		28.00
Francis Noyes, Hose Co. No. 2		13.50
Maxim Motor Co., hose and fittings		512.29
George F. Eastman Co., rain coats and hats		79.80
Town of Paris, Indian fire fighters		57.50
Andrew J. Eastman, insurance		75.87
W. J. Wheeler & Co., Inc., insurance		15.05
A. M. Smith, gas and oil		91.77
Triangle Oil Co., gas and oil		24.38
O. K. Clifford Co., Inc., truck battery		23.90
Paris Mfg. Co., lumber		1.60
Henry T. Amey, supplies		1.65
The Gamewell Co., repairs		3.00
Ripley & Fletcher Co., repairs and supplies		16.85
Lester Cushman, labor and material		9.87
D. B. Smith & Co., supplies		6.09
Paris Hardware Co., supplies		10.46
Charles H. Howard Co., supplies		5.98
C. W. Verrill, supplies		1.75
		<hr/>
		\$1,468.31

2. Fire Station Janitor and Fuel

RECEIPTS

Appropriation	\$ 225.00
South Paris Village Corporation Water Works	100.00
	<hr/>
	\$ 325.00

EXPENDITURES

Assessors' Warrants	\$ 253.06
	<hr/>
Balance December 31, 1942	\$ 71.94

Assessors' Warrants Itemized

C. W. Verrill, fuel	\$ 138.28
A. W. Walker & Son, fuel	55.00
Lucien F. Davis, supplies	3.28
D. H. Bean, janitor	44.50
Albert Ames, janitor	12.00
	<hr/>
	\$ 253.06

3. Fire Alarm System Maintenance

RECEIPTS

Appropriation	\$ 250.00
---------------	-----------

EXPENDITURES

Assessors' warrants	\$ 203.50
	<hr/>
Balance transferred to Summary	\$ 46.50

Assessors' Warrants Itemized

Central Maine Power Co., compressor and repairs	\$ 51.85
Frank Packard, care of fire alarm	100.00
Lucien F Davis, ringing alarm	50.00
Charles H. Howard Co., supplies	1.65
	<hr/>
	\$ 203.50

4. Watchman and Police

RECEIPTS

Balance January 1, 1942	\$ 76.22
Appropriation	1,300.00
	<hr/>
	\$1,376.22

EXPENDITURES

Assessors' warrants	1,335.30
	<hr/>
Balance transferred to Summary	\$ 40.92

Assessors' Warrants Itemized

Clarence Jackson	\$1,280.50
W. G. Cushman	3.00
Harry Gordon	3.00
Ralph Cole	3.00
Howard Lowe	3.00
Bernard Jackson	3.00
Freeman Morse	3.00
Lloyd Webster	6.50
Solomon Gay	3.00
Robert Hicks	3.00
Thomas Clegg	3.00
D. P. Chapman	3.00
Detex Watch Clock Corporation, repairs and supplies for clock	18.30
	<hr/>
	\$1,335.30

5. Hydrant Rental

RECEIPTS

Appropriation	\$1,715.00
---------------	------------

EXPENDITURES

Assessors' warrant, South Paris Village Corporation Water Works	\$1,697.50
	<hr/>
Balance transferred to Summary	\$ 17.50

6. Street Lights**RECEIPTS**

Balance January 1, 1942	\$ 196.04
Appropriation	1,850.00
	<hr/>
	\$2,046.04

EXPENDITURES

Assessors' warrants, Central Maine Power Co.	\$1,905.96
	<hr/>
Balance December 31, 1942	\$ 140.08

B. Health and Sanitation**1. Sewer Maintenance****RECEIPTS**

Balance January 1, 1942	\$ 879.00
Mary Abbott, tapping fee	25.00
Solomon Gay, tapping fee	35.00
	<hr/>
	\$ 939.00

EXPENDITURES

Assessors' warrants	515.60
	<hr/>
Balance December 31, 1942	\$ 423.40

Assessors' Warrants Itemized

South Paris Savings Bank, interest on notes	\$ 233.15
South Paris Village Corporation Water Works, refund of interest paid on notes	191.25
I. G. Moore, labor	54.50
Ralph R. Butts, use of sewer chain	.50
A. W. Walker & Son, pipe and cement	8.90
Barnes & LaBay, sewer rod and pipe	13.00
Kenneth Russell, labor, loam and gravel	14.30
	<hr/>
	\$ 515.60

C. Recreation**1. Public Library**

RECEIPTS

Appropriation	\$ 600.00
Treasurer of State	42.00
	<hr/>
	\$ 642.00

EXPENDITURES

Assessors' warrants, South Paris Public Library	\$ 642.00
	<hr/>

Account balanced.

2. Public Park

RECEIPTS

Appropriation	\$ 200.00
---------------	-----------

EXPENDITURES

Assessors' warrants	\$ 196.03
	<hr/>

Balance transferred to Summary	\$ 3.97
--------------------------------	---------

Assessors' Warrants Itemized

D. H. Bean, labor	\$ 25.00
Clarence L. Jackson, labor	141.00
Paris Farmers' Union, fertilizer and seed	17.78
N. Dayton Bolster Co., paint and brush	4.25
C. W. Verrill, trucking and posts	2.50
L. K. Newell, sharpening and repairing lawn mowers	4.00
Barnes & LaBay, sharpening lawn mower	1.50
	<hr/>
	\$ 196.03

3. Fair Street Park

RECEIPTS

Balance January 1, 1942	\$ 156.49
-------------------------	-----------

EXPENDITURES

Assessors' warrants	18.50
	<hr/>

Balance December 31, 1942	\$ 137.99
---------------------------	-----------

Assessors' Warrants Itemized

Isaac Miller & Co., Inc., supplies	\$ 8.62
Strand Nurseries, shrubs	6.88
E. B. Lowe, fertilizer and labor	3.00
	<hr/>
	\$ 18.50

D. Unclassified**1. Miscellaneous****RECEIPTS**

Appropriation	\$1,150.00
Town of Paris, use of fire truck	55.00
W. G. Cushman, use of fire truck	85.00
Rent of hall	19.00
Costs and interests collected on tax deeds and liens	9.15
Refund, error on tax abatement	3.00
	<hr/>
	\$1,321.15

EXPENDITURES

Assessors' warrants	\$1,170.97
	<hr/>
Balance transferred to Summary	\$ 150.18

Assessors' Warrants Itemized

Central Maine Power Co., lights	\$ 35.84
State Department of Audit, 1941 audit	47.41
Ernest F Shaw, corporation reports	137.40
Ernest F Shaw, voucher jackets	9.50
D. H. Bean, delivering reports	7.00
W. J. Wheeler & Co., Inc., insurance	28.70
W. J. Wheeler & Co., Inc., collector's and treasurer's bonds	30.00
Charles H. Howard Co., valuation books and supplies	17.75
William O. Bailey, moderator	5.00
Town of Paris, office supplies	3.25

CORPORATION REPORT

11

Casco Bank & Trust Co., check books	3.50
W. G. Pratt, labor and material, fire station repairs	41.82
South Paris Savings Bank, interest on fire truck notes	40.00
Helen L. Briggs, clerical work	12.70
Elsie B. Chapman, clerical work	8.00
Elmore C. Edmunds, commission on tax collections	105.70
Robert T. Smith, commission on tax collections	.83
Elmore C. Edmunds, 1942 abatements	35.82
Elmore C. Edmunds, 1941 abatements	15.44
B. H. Lothrop, abatement	1.31
Robert T. Smith, abatements	19.91
Town of Paris, rent of office and safe	50.00
Robert T. Smith, salary as treasurer	100.00
Earle R. Clifford, salary as clerk	12.00
W. G. Cushman, salary as fire chief	100.00
Hiram R. Gatchell, salary as first assistant	50.00
Lloyd Webster, salary as second assistant	50.00
D. H. Bean, salary as assessor	10.00
Lucien F. Davis, salary as assessor	70.80
D. P. Chapman, salary as assessor	85.20
D. P. Chapman, bookkeeping	35.00
D. P. Chapman, postage	1.09
	\$1,170.97

Abatements Allowed

1942

Emma J. Wheeler, error	\$ 2.25
Fred. E. Pitts, deceased	1.00
Newell K. Hall, not of age	1.00
Chester Buckman, poor	1.00
Robert Tuttle, out of town	1.00
Alpha Thayer, in army	1.00
Max Henderson, not here	1.11

Harold Maxim, in army	1.00
Ralph Harding, in army	3.00
Wendell G. Eaton, in army	1.00
—————Jacobson, not here	1.00
Sidney Atkinson, blind	1.00
Roscoe Benson, in army	1.00
Charles E. Bessey, in army	1.11
Alvin Brown, paid in Norway	1.11
Frank Culbert, in army	1.00
William Damon, paid in Norway	1.00
Morris Grant, paid in Norway	1.00
Clarence Huff, error	12.75
Earl Merrill, taxed twice	1.11
F. E. Whitman, error	.38
	<hr/>
	\$ 35.82

1941

Sidney Atkinson, blind	1.00
Charles Douglass, left town	1.00
Richard Develin, not known	1.00
Alonzo Hodgdon, not in Corporation	1.00
Max Henderson, left town	1.00
W. L. Kimball, not in Corporation	1.12
Donald Starbird, paid elsewhere	1.00
Francis Shaw, not in Corporation	1.12
Gordon Thayer, in army	1.00
Colonial Beacon Oil Co., error	.96
Arthur Lawrence, error	1.12
Leo Estes, in army	1.12
Murray Fitzherbert, not here	1.00
Ralph Harding, in army	1.00
Milton Johnson, not here	1.00
	<hr/>
	\$ 15.44

CORPORATION REPORT

13

1940

Alonzo Hodgdon, not in corporation	\$	1.00
George Tibbetts, paid elsewhere		1.13
Russell Allen, left town		1.13
Walter Briggs, error		1.13
Oscar Eastman, left town		1.13
Guy Edwards, not in corporation		1.13
Clifford Fletcher, parts unknown		1.13
Everett Harlow, living in Buckfield		1.00
William L. Luce, left town		1.00
Graydon Martin, paid elsewhere		1.00
John McLaughlin, left town		1.00
John Picken, unknown		1.00
Fred Whittier, left town		1.00
Edward Hodgdon, not of age		1.00
Maurette Brown, paid elsewhere		1.00
Robert Tuttle, left town		1.00
Avon Buzzell, address unknown		1.13
Oscar Harding, in army		1.00
Irving Hemingway, address unknown		1.00
	\$	19.91

1939

B. H. Lothrop, error	\$	1.31
----------------------	----	------

2. Town Clock

RECEIPTS

Appropriation	\$	12.00
---------------	----	-------

EXPENDITURES

Assessors' warrant, Helen L. Briggs	\$	12.00
-------------------------------------	----	-------

F. Special Assessments**1. Overlay and Supplemental Taxes**

RECEIPTS

Overlay in assessing	\$ 164.43
Supplemental taxes, 1942	9.50
Supplemental taxes, 1941	2.00
Tax paid after abatement	.13
	<hr/>
	\$ 176.06

No expenditures.

Account balanced.

3. Compensation Insurance

RECEIPTS

Balance January 1, 1942	\$ 144.60
Appropriation	75.00
W. J. Wheeler & Co., Inc., refund	12.24
	<hr/>
	\$ 231.84

EXPENDITURES

Assessors' warrant, W. J. Wheeler Co., Inc.	\$ 166.98
	<hr/>
Balance transferred to Summary	\$ 64.86

E. Corporation Indebtedness**1. Fire Truck Note**

RECEIPTS

Appropriation	\$1,000.00
---------------	------------

EXPENDITURES

Assessors' warrant, South Paris Savings Bank	\$1,000.00
	<hr/>

Account balanced.

CORPORATION REPORT

15

Balance transferred to Summary \$ 176.06

2. Excise Tax

RECEIPTS

Town of Paris \$ 358.68
No expenditures.
Balance transferred to Summary \$ 358.68

**Summary of Overdraft and
Unexpended Balances**

	Overdraft	Unexpended
Fire Alarm Maintenance		\$ 46.50
Police		40.92
Hydrant Rental		17.50
Park		3.97
Miscellaneous		150.18
Compensation Insurance		64.86
Overlay and Supplemental		176.06
Excise Tax		358.68
		<hr/>
Transferred to Net Debt		\$ 858.67

Respectfully submitted,

DONALD P. CHAPMAN,
LUCIEN F. DAVIS,
DONALD H. BEAN.

Assessors of South Paris Village Corporation.

Annual Report of the WATER WORKS

There is little to report on the activities of the Water Department during the year of 1942.

Besides the routine of maintenance and operation, we replaced about 400 feet of 2" pipe between Gary St., and the residence of Lewis Holden on Shurtleff Ave., with 6" salvaged pipe from our old supply line, and placed a hydrant on Shurtleff Ave. We also laid 500 feet of 6" salvaged pipe on the proposed extension on Brook St., otherwise known as the Buckfield Road, but this could not be completed on account of wartime regulations.

The financial statement in this report will reflect the condition of the Water Department finances, showing a net profit for the year of \$6,793.86, with a balance of \$10,822.48 in the office and with the Treasurer, when our books were closed.

We have no recommendations to make for the year 1943, as wartime restrictions would prevent any extension of our system.

Respectfully submitted,

A. F. GOLDSMITH,
C. O. BARROWS,
G. F. EASTMAN.

ORDERS DRAWN

Advertiser Democrat, notice in paper	\$ 7.80
Ames, Alton, labor	11.08
Brown & Wales Co., supplies	186.15
Builders Iron Foundry, supplies	34.50
Carmen Thompson Co., supplies	22.06
Central Maine Power Co., power	3,458.62
Canadian Nat. Ry., crossing fee	1.00
Clark, Edward, labor	83.50
Clifford, O. K., truck expenses	5.39
Clifford, Thomas, labor	29.60
Cummings, Chester, labor	12.38
Cushman, Lester, labor	30.37
Cushman, W. G., labor	387.94
Church, Stephen B. Co., supplies	11.77
Damon, H. L., labor	225.10
Doran, G. A., agt. freight	2.56
Dougherty, Walter, supplies	16.40
Ellis & Ford, Mfg. Co., supplies	7.47
Etheridge Foundry & Machine Co., supplies	72.07
Everett, Walter, labor	1.00
Goldsmith, Bessie, clerical	3.20
Goldsmith, A. F., Supt. salary	780.00
Hadley, Chas. W., labor	2.00
Hill, Osman, labor	60.80
Hodgdon, Alonzo, labor	6.50
Huotari, Abel, labor	8.00
Hydraulic Development Corp., supplies	70.00
Knightly, Norman, labor	2.70
Longley, L. M. & Son, supplies	2.44
Lowe, Howard, labor	3.25
Maine Water Utilities, dues	10.00
Millett, Fish & Dresser, audit	90.00
Moore, I. G., labor	16.00
New England Tel. & Tel., phone service	50.28
Norway Water Co., supplies	3.26
Paris Hardware Co., supplies	26.08
Paris Tanning Co., supplies	2.50

Paris Mfg. Co., supplies	.63
Richardson, Clifford, labor	247.95
Ripley & Fletcher Co., truck expense	58.55
Roberts Office Supply Co., office file	48.30
Ryerson, William, labor	79.00
Sanborn's Motor Express, express	.55
Shaw, Clyde, labor	104.60
Shaw, Ernest, office supplies	41.25
Smith's Filling Station, gas and oil	41.50
So. Paris Savings Bank, note and interest	7,191.25
South Paris Vill. Corp. fuel	100.00
Sturtevant, Glenn, labor	3.50
Tucker, Ralph, labor	4.80
Tuttle, Henry, labor	36.45
Twitchell, C. W., labor	613.95
Walker, A. W. & Son, supplies	15.75
West, Arthur, labor	55.00
Wheeler, W. J. Co., insurance	29.75
Wilson, Bernice, clerical	293.25

\$14,709.80

Balance Sheet
South Paris Village Corporation Water Works
As At December 31, 1942

ASSETS

CURRENT ASSETS:

Cash (Corporation Treasurer)	\$	8,999.21
Cash in Office		1,823.27
Cash Impounded in Closed Banks	\$ 4,483.14	
Less: Reserve for Estimated Loss	3,735.95	
		747.19
Accounts Receivable—Customers		2,190.27
Materials and Supplies on Hand		1,821.45
		\$ 15,581.39

FIXED ASSETS:

Fixed Capital—June 30, 1915	\$	77,352.25
Subsequent Additions.		
Land	\$ 650.00	
Reservoirs and Standpipes	558.56	
Purification System	685.93	
Pumping Station Structures	1,400.00	
Electric Power Pumping Equip.	6,835.18	
Drains and Wells	12,512.02	
Distribution Mains	24,324.21	
Services	780.81	
Hydrants and Fire Cisterns	587.72	
Meters	344.73	
General Office Equipment	182.62	
Other Equipment	2,160.24	
Law Expense	32.75	
Engineering Expense	13.63	
		51,068.40
		\$128,420.65
Less:		
Accumulated Depreciation		28,852.44
		99,568.21
TOTAL ASSETS		\$115,149.60

LIABILITIES AND CAPITAL

CURRENT LIABILITIES:

Advance Payments of Water Rentals	\$	864.32
CONTRIBUTIONS FOR CONSTRUCTION		580.00
EARNED SURPLUS		113,705.28
		\$115,149.60
TOTAL LIABILITIES AND CAPITAL		\$115,149.60

South Paris Village Corporation Water Works
Analysis of Earned Surplus
For the Year ended December 31, 1942

Balance of Earned Surplus at January 1, 1942	\$113,911.42
Additions:	
Net Income for the Year (Exhibit "C")	6,793.86
	<hr/>
	\$120,705.28
Deductions:	
Surplus Appropriated to Pay Village Corporation Sewer Notes	7,000.00
	<hr/>
Balance of Earned Surplus at December 31, 1942	\$113,705.28

South Paris Village Corporation Water Works
Statement of Profit and Loss
For the Year ended December 31, 1942

WATER SERVICE REVENUES:			
Flat-Rate Residential Sales	\$	7,427.80	
Flat-Rate Commercial Sales		1,316.70	
Metered Industrial Sales		802.97	
Flat-Rate Industrial Sales		3,756.98	
Public Fire Protection		1,697.50	
Sales to Other Distributors		10.00	
		<u>15,011.95</u>	\$ 15,011.95
OPERATING EXPENSES:			
<i>Source of Supply—Operation:</i>			
Supplies and Expense	\$	11.77	
<i>Pumping Expense—Operation:</i>			
Pumping Labor	\$	360.70	
Power Purchased	3,455.52	3,816.22	
<i>Distribution Expense—Operation:</i>			
Distribution Labor		85.87	
<i>Pumping Expense—Maintenance:</i>			
Repairs to Pumping Station			
Buildings and Fixtures	\$	26.50	
Repairs to Pumping Equipment	17.68		
		<u>44.18</u>	
<i>Distribution Expense—Maintenance:</i>			
Repairs to Storage Reservoirs	\$	8.00	
Repairs to Distribution Mains	461.03		
Repairs to Services	63.00		
Other Distribution Maintenance	27.55		
		<u>559.58</u>	
<i>General and Miscellaneous Expense:</i>			
Salaries and Expenses of General Officers	\$	818.50	
Salaries and Expense of General Office Clerks	300.36		
General Office Supplies and Expense	313.22		
Insurance	29.75		
Transportation Expense	303.29		
Stores Expense	22.43		
Miscellaneous General Expense	143.75		
		<u>1,931.30</u>	
Total Operation and Maintenance Expense	\$	6,448.92	
Depreciation		1,884.69	
Uncollectible Revenues		52.99	
		<u>8,386.60</u>	8,386.60
NET OPERATING REVENUE			\$ 6,625.35
OTHER REVENUES:			
Income from Sales and Jobbing			168.51
NET INCOME TRANSFERRED TO SURPLUS			<u>\$ 6,793.86</u>

Comparative Analysis of Profit and Loss
South Paris Village Corporation Water Works
For the Years Ended December 31

OPERATING REVENUE:

	1942	1941	1937
Commercial Sales	\$ 8,754.50	\$ 8,661.13	\$ 7,273.56
Industrial Sales	4,559.95	6,317.71	2,029.72
Hydrant Rentals	1,697.50	1,680.00	1,610.00
	\$15,011.95	\$16,658.84	\$10,913.28

OPERATING EXPENSE:

Pumping—Operation	\$ 3,816.22	\$ 4,791.81	\$ 1,805.66
Pumping—Maintenance	44.18	60.94	
Water Purchases			5.01
Purification—Operation			
Purification—Maintenance			.20
Distribution—Operation	97.64	86.63	17.43
Distribution—Maintenance	559.58	1,315.33	1,002.01
Abandoned Property			
General—Operations	1,931.30	1,689.63	1,443.63
Depreciation on System	1,884.69	1,804.99	1,744.59
Uncollectible Bills	52.99	132.48	271.16
	\$ 8,386.60	\$10,382.31	\$ 6,289.74

NET OPERATING PROFIT

	\$6,625.35	\$ 6,276.53	\$ 4,623.54
--	------------	-------------	-------------

NON-OPERATING REVENUE:

Sales and Jobbing	\$ 168.51	\$ 167.88	\$ 137.11
Miscellaneous			
	\$ 168.51	\$ 167.88	\$ 137.11

NON-OPERATING EXPENSE:

Interest on Deductions			\$ 461.62
Loss on Impounded Cash			
			\$ 461.62

NET PROFIT

	\$ 6,793.86	\$ 6,444.41	\$ 4,299.03
--	-------------	-------------	-------------

South Paris Village Corporation
Balance Sheet—December 31, 1942
(compared with December 31, 1942)

ASSETS		
	December 31, 1942	December 31, 1941
Cash:		
Village Corporation	\$ 5,161.54	\$ 4,708.49
Water Commission	8,999.21	7,659.57
	\$14,160.75	\$12,368.06
Tax Accounts:		
Uncollected Taxes	704.84	879.11
Tax Liens	270.39	219.47
Tax Deeds	154.73	228.39
	1,129.96	1,326.97
Less—Reserve for Uncollectible	201.06	
	928.90	1,326.97
Trust Fund Investments	106.82	104.21
TOTAL ASSETS	\$15,196.47	\$13,799.24
LIABILITIES		
Notes Payable	\$19,000.00	\$27,000.00
Water Commission—Contra	8,999.21	7,659.57
Trust Fund Reserve	106.82	104.21
TOTAL LIABILITIES	\$28,106.03	\$34,763.78
Surplus Accounts:		
Departmental Balances		
Forward (net)	955.10	1,452.35
Net Surplus (Deficit)	13,864.66	22,416.89
	12,909.56	20,964.54
COMBINED LIABILITIES AND SURPLUS ACCOUNTS	\$15,196.47	\$13,799.24

Cash Receipts and Disbursements

Year ended December 31, 1942

Cash on Hand—December 31, 1941 \$12,368.06

RECEIPTS

Property and Poll Taxes:			
Current Year	\$9,514.94		
Prior Year	862.39		
	\$ 10,377.33		
Tax Liens		146.33	
Tax Deeds		4.29	
		\$10,527.75*	
Excise Tax—1942 (Town of Paris)			358.68
	From	Other	
	State	Sources	
Departmental:			
Protection		100.00	
Health		60.00	
Library	42.00		
Unclassified		183.39	
	42.00	343.39	
			385.39
Water Commission			16,049.34
			27,321.16
TOTAL RECEIPTS			27,321.16
TOTAL AVAILABLE			39,689.22

DISBURSEMENTS

Departmental Accounts (Ex. D)	10,585.71	
Water Commission	14,709.70	
Tax Lien Account	233.06	
	25,528.47	
CASH BALANCE—December 31, 1942		\$14,160.75

*Includes \$288.76 non-cash items.

Actual cash collected \$10,238.99.

1942 Valuation and Commitment

Year ended December 31, 1942

VALUATION:

Real Estate—Resident	\$886,790.00	
Real Estate—Non-resident	111,705.00	
	\$	998,495.00
Personal Estate—Resident	257,675.00	
Personal Estate—Non-resident	33,645.00	
		291,320.00
TOTAL VALUATION		\$1,289,815.00

COMMITMENT:

Valuation x Rate—		
\$1,289,815 x .0075	\$ 9,673.61	
518 Polls @ \$1.00	518.00	
Fractional loss	10,191.61	
	.18	
TAX COMMITMENT*	10,191.43	
Supplemental Taxes	9.50	
TOTAL CHARGES TO COLLECTOR		\$ 10,200.93

CREDITS TO COLLECTOR:

Cash paid Treasurer	9,479.12	
Abatements	35.82	
		9,514.94
UNCOLLECTED 1942 TAXES—December 31, 1942		\$ 685.99

COMPUTATION OF ASSESSMENT

*Tax Commitment		10,191.43
Requirements:		
Appropriations		10,027.00
OVERLAY—Transferred to Net Deficit		\$ 164.43

Analysis of Change in Net Deficit

Year ended December 31, 1942

Net Deficit—December 31, 1941	\$22,116.89
Transactions affecting prior years:	
Charges—To adjust Tax Lien Accounts	\$ 36.01
Charges—To adjust Tax Deed Accounts	69.37
Charges—To set up reserves for Uncollectible tax accounts	201.06
NET CHARGES AFFECTING PRIOR YEARS	306.44
	\$22,723.33
Transactions affecting current year:	
Operating Accounts-	
Departmental Balances Unexpended	323.93
Add: Overlay	164.43
Excise Tax	358.68
Supplemental Taxes	11.63
	858.67
Appropriation—Fire Truck Note	\$1,000.00
Transfer—Water Commission— Sewer Notes	7,000.00
	8,000.00
NET GAIN IN OPERATING ACCOUNTS FOR YEAR	8,858.67
NET DEFICIT—December 31, 1942	\$13,864.66

Reconciliation of Treasurer's Cash Balance

December 31, 1942

Balance per Casco Bank & Trust Co. (South Paris branch)	\$ 4,187.95
Deduct: Outstanding checks	27.20
CASH BALANCE—December 31, 1942	\$14,160.75

**Office of
State Department of Audit**

FEBRUARY 9, 1943

TO THE INHABITANTS OF SOUTH PARIS
VILLAGE CORPORATION

In accordance with the request of your corporation officers, this department, represented by G. C. Lewis, has completed an examination of the accounts of your corporation officials for the municipal year ended December 31, 1942.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your corporation as of December 31, 1942 and the results of its operations for the period then ended.

Respectfully submitted,

STATE DEPARTMENT OF AUDIT,
Harold E. Crawford,
Municipal Auditor.

COMMENTS

CASH

The combined cash balance of the Village Corporation and the Water Company was reconciled as of December 31, 1942 and found to be in agreement with the bank balance of the same date.

All receipts as recorded were promptly and properly deposited in the bank as summarized on Exhibit B.

All expenditures were made by check from properly authorized warrants as summarized on Exhibits B and D.

It will be noted that the Water Commission cash is carried on both sides of the Balance Sheet as a memorandum, because although this account is handled by the Water Commission office, the cash is in the custody of the Corporation Treasurer.

TAXES

The 1942 tax records were found to have been kept in a very satisfactory manner. The commitment book was added and found to be in agreement with the Assessors' records.

With the exception of the taxes shown as uncollected on Schedule 2, the entire commitment was accounted for by cash remitted to the Treasurer or by abatements issued by the Assessors.

TRUST FUNDS

The trust fund investments were examined and found to be in proper order. No interest was withdrawn from the bank during the year.

NOTES PAYABLE

A reduction of \$8,000 was made in notes payable by transfer of the amount of \$7,000 from the Water Commission and the appropriation of \$1,000 raised for that purpose.

GENERAL

A test check was made of paid vouchers and as far as our examination went, they appeared to be proper charges and correctly recorded.

With the exception of cash and trust funds, no external verification was made of your asset or liability accounts.

This audit covers the accounts of the Village Corporation and the Water Department insofar as its accounts are commingled with those of the Village Corporation.

Tax Deeds December 31, 1942

Year	Balance 12/31/41	Collected	Adjustments	Balance 12/31/42	
1935	\$ 63.64		\$ 6.42	\$ 57.22	
1934	122.40	4.29	62.95	55.16	
1933	23.79			23.79	
1932	18.56			18.56	
	<u>\$228.39</u>	<u>\$4.29</u>	<u>\$69.37</u>	<u>\$154.73</u>	
	1935	1934	1933	1932	Total
Barnett, Anna	\$13.44	\$12.88	\$12.88		\$ 39.20
Bryant, W. E. (Tuttle, Byron)	17.32				17.32
Buck, May, Devises	14.60	14.20		14.80	43.60
Cummings, Joseph V.				3.76	3.76
Hicks, Heirs of Florence		8.92			8.92
Jackson, William L.			9.58		9.58
McGinley, Lila		8.92			8.92
Pence, Maurice M.	10.52	10.24			20.76
Starbird, F. W.	1.34		1.33		2.67
	<u>\$57.22</u>	<u>\$55.16</u>	<u>\$23.79</u>	<u>\$18.56</u>	<u>\$154.73</u>

Trust Fund

	Original Fund	Balance 12/31/41	Interest during year	Balance 12/31/42
Moore Park Trust Fund	\$50.00	\$104.21	\$2.61	\$106.82
On deposit South Paris Savings Bank—Book No. 5063.				

Notes Payable

Payee

South Paris Savings Bank—

Purpose	Date of Loan	Rate	Maturity	Amount
Fire Truck	5 - 8 - 40	2%	12 - 31 - 43	\$1,000.00
Sewer	6 - 1 - 40	1½%	6 - 1 - 43	3,000.00
Sewer	6 - 1 - 40	1¾%	6 - 1 - 44	3,000.00
Sewer	6 - 1 - 40	2%	6 - 1 - 45	3,000.00
Sewer	6 - 1 - 40	2½%	6 - 1 - 46	3,000.00
Sewer	6 - 1 - 40	2½%	6 - 1 - 47	3,000.00
Sewer	6 - 1 - 40	2½%	6 - 1 - 48	3,000.00

\$19,000.00

Statement of Departmental Operations

	<i>Balances from 1941 Yr.</i>	<i>Appro- priations</i>	<i>Depart- mental Receipts</i>	<i>Total Avail- able</i>	<i>Cash Disburse- ments</i>	<i>BALANCES LAPSED Unexpended</i>	<i>Balances to 1943 Yr.</i>
PROTECTION							
Fire Department		\$ 1,650.00		\$ 1,650.00	\$ 1,468.31		\$181.69
Fire Alarm		250.00		250.00	203.50	46.50	
Watchman & Police	76.22	1,300.00		1,376.22	1,335.30	40.92	
Fire Station (Janitor & Fuel)		225.00	\$100.00	325.00	253.06		71.94
Street Lights	196.04	1,850.00		2,046.04	1,905.96		140.08
Water & Hydrant Rental		1,715.00		1,715.00	1,697.50	17.50	
	272.26	6,990.00	100.00	7,362.26	6,853.63	104.92	393.71
HEALTH AND SANITATION							
Sewer Maintenance	879.00		60.00	939.00	515.60		423.40
RECREATION							
Public Library		600.00	42.00	642.00	642.00		
Public Parks		200.00		200.00	196.03	3.97	
Fair Street Park	156.49			156.49	18.50		137.99
	156.49	800.00	42.00	998.49	856.53	3.97	137.99
UNCLASSIFIED							
Miscellaneous		1,150.00	171.15	1,321.15	1,170.97	150.18	
Town Clock		12.00		12.00	12.00		
Compensation Insurance	144.60	75.00	12.24	231.84	166.98	64.86	
	144.60	1,237.00	183.39	1,564.99	1,349.95	215.04	
CORPORATION INDEBTEDNESS							
Fire Truck Note		1,000.00		1,000.00	1,000.00		
TOTAL ALL DEPARTMENTS	\$1,452.35	\$10,027.00	\$385.39	\$11,864.74	\$10,585.71	\$323.93	\$955.10

**Uncollected Taxes
December 31, 1942**

Year	Balance 12/31/41	New Commitments	Collected	Abatements	Liens	Balance 12/31/42
1942		\$10,200.93	\$9,479.12	\$35.82		\$685.99
1941	\$830.76	2.00	565.41	15.44	\$233.06	18.85
1940	40.47	.13	37.47	3.13		
1939	7.36		6.05	1.31		
1938	.52		.52			
	<u>\$879.11</u>	<u>\$10,203.06</u>	<u>\$10,088.57</u>	<u>\$55.70</u>	<u>\$233.06</u>	<u>\$704.84</u>

	1942	1941	Total
RESIDENT:			
Andrews, Alton A.	8.36		8.36
Ayer, Perley E.	1.11		1.11
Barnett, Anna	11.25		11.25
Barnett, Herman	1.41		1.41
Blair, Cecil	1.00		1.00
Bonney, Ralph	1.00		1.00
Bowker, Flora	13.61		13.61
Bryant, Alice	13.50		13.50
Bubier, Foss	1.11		1.11
Buck, Devises of Mae	11.25		11.25
Button, Lewis	4.49		4.49
Byrus, George	8.50		8.50
Card, Frank	1.50		1.50
Carroll, Ruby S.	9.00		9.00
Cobb, Theodore		1.12	1.12
Cote, Henry T.	1.11		1.11
Crockett, Richard	.11		.11
Cummings, Joseph	2.50	1.00	3.50
Cummings, Oliver	1.11		1.11
Cutler, Charles	7.11		7.11
Day, William	1.11		1.11
Denny, Richard	1.26		1.26
Dow, Mary I.	4.50		4.50
Duke, Alvin	1.88		1.88
Durgin, Hrs. of Fannie	6.00		6.00
Frost, Richard E.	1.00		1.00
Gammon, Ella L.	4.50		4.50
Gammon, Francis M.	1.11		1.11
Gilman, Wesley	1.00		1.00
Goddard, Chester H.	1.11		1.11
Gordon, Harry	1.00	1.12	2.12
Hammond, Harland	.86	6.51	7.37
Harding, Walter	1.11	1.19	2.20
Harlow, Everett	1.38		1.38
Hazelton, Harold C.	1.11		1.11
Henderson, John	1.00		1.00
Hollis, George	1.11		1.11
Kirschner, Lewis	1.11		1.11
Libby, Ernest	1.11		1.11
Lothrop, Marie	16.50		16.50
Loupin, Robert	1.11		1.11
Lovejoy, Fred	6.00		6.00
Millett, Wilson	1.11		1.11
Morse, Freeman	1.11		1.11
Mosher, Clara M.	54.00		54.00
Newbegin, Walter	1.19		1.19
Noyes, Leland	1.00	1.00	2.00
Parris, E. L.	1.13		1.13
Parsons, Clarence	24.74		24.74
Pratt, Flora	11.25		11.25
Pratt, Willard G.	18.36		18.36
Richardson, Herman		1.12	1.12
Richardson, Hrs. of George	11.25		11.25
Roberts, Paul	1.11		1.11
Rowe, Allan	1.00		1.00

CORPORATION REPORT

33

Rowe, Eugene	1.11		1.11
Saunders, Harriette	4.50		4.50
Smith, Archie	28.50		28.50
Strout, Merlin	1.11		1.11
Swallow, Lester	5.61		5.61
Thayer, W. C.	9.38		9.38
Thayer's Market	60.00		60.00
Thibodeau, Hrs. of Nellie	1.13		1.13
Tuttle, Henry	1.00		1.00
Tuttle, Vernon	1.11		1.11
Tuttle, William	1.00	1.00	2.00
Tyler, Alfred	1.11	1.12	2.23
White, Melvin	1.11		1.11
Whitman, Oliva E.	1.00		1.00
Wight, Ronaldo	1.00		1.00
Williams, Howard	1.00		1.00
Witham, Arthur	1.00		1.00
Young, Roland	1.11		1.11

NON-RESIDENT:

Barker, Alice	11.25		11.25
Campbell, Gertrude	.26		.26
Griffith, Mrs. J. M.	12.75		12.75
Mason, Hrs. of Cora	3.00		3.00
Schoff, Heirs of Leon	25.50		25.50

	\$457.69	\$15.18	\$472.87
--	----------	---------	----------

Paid after books were closed

	\$228.30	\$3.67	\$231.97
--	----------	--------	----------

	\$685.99	\$18.85	\$704.84
--	----------	---------	----------

Tax Liens
December 31, 1942

Year	Balance 12/31/41	New Liens	Collected	Adjustments	Balance 12/31/42
1941		\$233.06	\$110.68		\$122.38
1940	\$96.51		23.95	\$2.51	70.05
1939	39.38		5.50	2.75	31.13
1938	27.26		6.00	4.35	16.91
1937	31.54			16.32	15.22
1936	24.78			10.08	14.70
	<u>\$219.47</u>	<u>\$233.06</u>	<u>\$146.13</u>	<u>\$36.01</u>	<u>\$270.39</u>

	1941	1940	1939	1938	1937	1936	Total
Barnett, Anna	\$13.05	\$12.60					\$25.65
Buck, May, Devises	13.05	12.60	11.25	\$13.80	\$13.60	\$14.70	79.00
Campbell, Gertrude	1.77						1.77
Casco Mercantile Trust Co. (Hammond, Mary)		13.44					13.44
Carey, Linnie B.	1.77						1.77
Crockett, Ernest P.	7.66	6.72	13.50				27.88
Cummings, Joseph V.	3.04	1.68	3.00				7.72
Hammond, H. E.	13.82						13.82
Harlow, Everett	1.89	.42	.38	.35			3.04
Mason, Hrs. of Cora	4.58	3.36	3.00	2.76	1.62		15.32

Noyes, Leon F.	13.82						13.82
Ponce, Maurice M.		2.01					2.01
Pratt, Flora	13.05						13.05
Pratt, Willard G.	9.20						9.20
Starbird, F. Albert	3.81						3.81
Thibodeau, Hrs. of Nellie	2.66						2.66
Thurlow, J. A.		16.80					16.80
Titus, Leroy W.	19.21						19.21
Tyler, Alfred		.42					.42
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$122.38*	\$70.05	\$31.13	\$16.91	\$15.22	\$14.70*	\$270.39

*1941 and 1936 liens include costs and interest.

All others tax only.

Report of Chief Engineer

To the Citizens of South Paris Village Corporation:

I am submitting my eleventh annual report as Chief Engineer of the Fire Department.

Organization was completed April 4, 1942.

Wm. G. Cushman, Chief Engineer

Hiram R. Gatchell, 1st. Assistant

Lloyd J. Webster, 2nd. Assistant

HOSE CO. No. 1

Carroll Edwards, Foreman

Howard Lowe, Ass't. Foreman

Solomon Gay, Clerk

Bernard Jackson, 1st. Pipeman

Ivan Campbell, Ass't. Pipeman

Fred Durgin, 2nd. Pipeman

Leon Stearns, Ass't. Pipeman

Harry Gordon, Hydrantman

Hosemen: Lawrence Cushman, Roland Curtis, Melvin White, Arlington Gay, Robert Munce, Harvey Perry, Geo. Hammond, Walter Graves, Francis Edwards, Lawrence Record, Frank Rowe, Clarence Bumpus, Carl Coburn, Harold Jackson.

HOSE CO. No. 2

Donald Wing, Foreman
C. E. Whitney, Ass't. Foreman
Charles Hammond, Clerk
I. G. Moore, 1st. Pipeman
Charles Cutler, Ass't. Pipeman
Alfred Tyler, 2nd. Pipeman
Walter Martin, Ass't. Pipeman
Leroy Witham, Hydrantman

Hosemen: Walter Gray, Bernard Cushman, Edwin Scamman, Lester Swallow, Wade Hapgood, Walter Everett, Malcolm Bearce, Leslie Hall, Raymond Harris, Lawrence Hammond.

HOOK & LADDER CO.

Leon Burgess, Foreman
Freeman Morse, Ass't. Foreman
F. H. Hammond, Clerk

Laddermen: Harley Morse, Henry Merrill, Francis Noyes, Herman Barnrett, Andrew Eastman, Arthur Witham, Elwood Titus.

Police: H. D. Pike, Fred Bailey, O. E. Blossom.

In the past year we have had 94 calls:

1 General Alarm
74 Chimney Fires
7 Town Calls
12 Grass & Dump fires

In the past year we have earned with our truck \$140. besides the Firemen's pay.

Eight of our Firemen have gone into the Army. A number of them are working in the Shipyards, so at certain hours of the day we would have a very small Fire Department should we have a bad fire.

Respectfully submitted,

W.M. G. CUSHMAN,

Chief Engineer.

Annual Corporation Meeting

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 2nd day of March, A.D. 1943, at 7:30 P. M. to act on the following articles:

Art. 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.

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. 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 watchmen 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 expense of Janitor and Fuel for the Fire Station for the ensuing year.

Art. 12. To see if the Corporation will vote to buy Workmen's Compensation Insurance for the employees of the Corporation, 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 premiums on bonds for 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 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.

Art. 18. To act on any other business that may legally come before said meeting.

South Paris, Maine, Feb. 13, 1943.

EARLE R. CLIFFORD,
Clerk of the South Paris Village Corporation.