

1943

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, 1943

South Paris (Me.)

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Annual Report
South Paris Village
Corporation



1943

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, 1943

**Ernest F. Shaw, Printer
South Paris, Maine
1944**

Corporation Officers

Assessors

E. R. CLIFFORD D. H. BEAN D. P. CHAPMAN

Clerk

EARLE R. CLIFFORD

Treasurer

ROBERT T. SMITH

Collector

ELMORE C. EDMUNDS

Water Commissioners

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

Engineers

W. G. CUSHMAN L. J. WEBSTER S. N. GAY

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, 1943.

Real Estate April 1, 1943

Resident	\$897,550.00	
Non-resident	104,005.00	
		<hr/>
Total real estate		\$1,001,555.00
Resident personal	\$269,130.00	
Non-resident personal	39,280.00	
		<hr/>
Total personal estate		308,410.00
		<hr/>
Total valuation		\$1,309,965.00

Number of polls assessed, 496.

Gain in valuation, \$20,150.00.

Rate of taxation, six and eight-tenths (.0068) mills on the dollar.

Appropriated and Assessed

Street lights	\$1,800.00
Parks	200.00
Library	600.00
Fire Department	1,650.00
Hydrant rental	1,715.00
Police	1,450.00
Miscellaneous	1,150.00
Fire alarm maintenance	250.00
Clock	12.00
Compensation insurance	160.00
Fire Station janitor and fuel	225.00
Overlay	194.09
Supplemental taxes	3.00
<hr/>	
Total committed to collector	\$9,409.09
Excise tax collected in 1943	\$ 262.96

Appropriation Accounts

A. Protection

1. Fire Department

RECEIPTS

Balance January 1, 1943	\$ 181.69
Appropriation	1,650.00
	\$1,831.69

EXPENDITURES

Assessors' warrants	\$2,058.62
Overdraft transferred to Summary	\$ 226.93

Assessors' Warrants Itemized

W. G. Cushman, chimney and grass fires	\$335.00
Solomon Gay, Hose Co. No. 1	579.00
Francis Noyes, Hose Co. No. 2	10.50
Edwin Scamman, Hose Co. No. 2	182.35
Charles Hammond, Hook & Ladder Co.	15.00
Harold Mitchell, Hook & Ladder Co.	203.80
Maxim Motor Co., hose and fittings	299.00
George F. Eastman Co., mittens	1.50
Andrew J. Eastman, insurance	74.64
W. J. Wheeler & Co., insurance	14.00
Bessey's Shell Service, gas and oil	66.23
Maynard E. Bessey, gas	4.09
Triangle Oil Co., gas and oil	9.92
O. K. Clifford Co., Inc., gas, oil and inspections	20.75
L. F. Davis, supplies	4.44
Henry T. Amey, supplies	11.35
A. W. Walker & Son, supplies	6.30
Paris Farmers Union, supplies	15.84
Paris Hardware Co., supplies	5.41
C. W. Verrill, wood	4.50
Norway Village Corporation, Fire Dept. at B & M fire	195.00
	\$2,058.62

2. Fire Station Janitor and Fuel

RECEIPTS

Balance January 1, 1943	\$ 71.94
Appropriation	225.00
	\$296.94

EXPENDITURES

Assessors' warrants	316.00
	\$ 19.00
Overdraft December 31, 1943	
Assessors' Warrants Itemized	
C. W. Verrill, fuel	\$180.00
A. W. Walker & Son, fuel	72.00
D. H. Bean, janitor	17.50
Albert Ames, janitor	46.50
	\$316.00

Through an error in posting, \$50.00 that should have been credited to this account was credited to the Water account. On opening the books for 1944, a journal entry will be made to correct this error.

3. Fire Alarm System Maintenance

RECEIPTS

Appropriation	\$250.00
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EXPENDITURES

Assessors' warrants	273.98
	\$ 23.98
Overdraft transferred to Summary	
Assessors' Warrants Itemized	
Central Maine Power Co., compressor and repairs	\$ 91.03
Frank Packard, care of fire alarm	100.00
Clarence L. Jackson, ringing alarm	50.00
Edwin W. Scamman, labor	30.00
Charles H. Howard Co., supplies	2.95
	\$273.98

4. Watchman and Police

RECEIPTS

Appropriation	\$1,450.00
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EXPENDITURES

Assessors' warrants	\$1,418.76
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Balance transferred to Summary	\$ 31.24
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Assessors' Warrants Itemized

Clarence Jackson	\$1,358.15
I. G. Moore	30.85
W. G. Cushman	3.00
Lloyd Webster	3.00
Solomon Gay	3.00
Thomas Clegg	3.00
Joseph Deverenne	3.00
D. P. Chapman	3.00
Percy Turner, express	.36
Detex Watch Clock Corporation, repairs and supplies for clock	11.40
	\$1,418.76

5. Hydrant Rental

RECEIPTS

Appropriation	\$1,715.00
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EXPENDITURES

Assessors' warrant, South Paris Village Corporation Water Works	1,715.00
Account balanced.	

6. Street Lights

RECEIPTS

Balance January 1, 1943	\$ 140.08
Appropriation	1,800.00

\$1,940.08

EXPENDITURES

Assessors' warrants, Central Maine Power Co.	\$1,815.96
----------------------------------------------	------------

Balance transferred to Summary	\$ 124.12
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B. Health and Sanitation**1. Sewer Maintenance**

RECEIPTS

Balance January 1, 1943	\$423.40
Harold Greenlaw, tapping fee	25.00
W. Scott Martin, tapping fee	25.00
C. W. Kimball, tapping fee	25.00
	<hr/>
	\$498.40

EXPENDITURES

Assessors' warrants	\$290.13
	<hr/>
Balance December 31, 1943	\$208.21

Assessors' Warrants Itemized

South Paris Savings Bank, interest on notes	\$216.88
I. G. Moore, labor	59.50
Solomon Gay, labor	13.75
	<hr/>
	\$290.13

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
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EXPENDITURES

Assessors' warrants	186.10
Balance transferred to Summary	<u>\$ 13.90</u>

Assessors' Warrants Itemized

D. H. Bean, painting and repairs	\$ 9.95
D. H. Bean, care of park	160.00
Paris Farmers' Union, grass seed	2.00
N. Dayton Bolster Co., paint	7.85
C. W. Verrill, trucking	1.00
L. K. Newell, repairs	2.50
Paris Hardware Co., supplies	2.80
	<u>\$186.10</u>

3. Fair Street Park

RECEIPTS

Balance January 1, 1943	\$137.99
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EXPENDITURES

Assessors' warrant, Eugene A. Dean, care of Park for 1942	10.00
Balance December 31, 1943	<u>\$127.99</u>

D. Unclassified**1. Miscellaneous**

RECEIPTS

Appropriation	\$1,150.00
Town of Paris, use of fire truck	30.00
W. G. Cushman, use of fire truck	5.00
Rent of hall	13.00
Costs and interest on taxes, tax deeds and liens	19.08
	<u>\$1,217.08</u>

EXPENDITURES

Assessors' warrants	1,345.71
	<hr/>
Overdraft transferred to Summary	\$ 128.63

Assessors' Warrants Itemized

Central Maine Power Co., lights	\$29.11
Treasurer of State, 1943 audit	63.24
Ernest F. Shaw, corporation reports	154.50
D. H. Bean, delivering reports	7.00
W. J. Wheeler & Co., Inc., insurance	106.56
W. J. Wheeler & Co., Inc., collector's and treasurer's bonds	30.00
Charles H. Howard Co., valuation books and supplies	17.75
Elmore C. Edmunds, moderator	5.00
Town of Paris, office supplies	.60
Marks Printing House, tax receipts and supplies	19.55
Earle R. Clifford, postage and express	.81
South Paris Savings Bank, interest on fire truck note	6.50
Helen L. Briggs, clerical work	16.00
Elmore C. Edmunds, commission on tax collections	61.62
Elmore C. Edmunds, abatements	137.67
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	125.00
Lloyd Webster, salary as first assistant	75.00
Solomon N. Gay, salary as second assistant	75.00
D. H. Bean, salary as assessor	37.20
Earle R. Clifford, salary as assessor	89.00
D. P. Chapman, salary as assessor	85.60
D. P. Chapman, bookkeeping	35.00
D. H. Bean, repairs	2.00
Walter L. Gray, legal services	4.00
	<hr/>
	\$1,345.71

Abatements Allowed

1943

Merlin Strout, army	\$1.00
F. E. Whitman, illness	1.44
Harold Goldthwaite, unable to find	1.00
Roland Humphrey, army	1.11
Harold C. Hazelton, in Norway	1.11
Charles E. Whitney, illness	1.11
Grayson McAlister, not in Corporation	1.00
Richard B. Denny, not twenty-one	1.11
Helene Pomeroy, error	.34
Burnham & Morrill Co., fire	64.00
Clarence B. Huff, error in assessing	2.38
Robert Allen, paid in Bethel	1.00
Percy Allen, deceased	1.00
Harold Millett, deceased	1.00
Herman Bryant, deceased	1.00
James Carroll, army	1.00
Andrew Eastman, army	1.00
Walter Everett, army	1.11
Warren Harriman, army	1.00
Thomas Johnson, army	1.11
Alcide Saucier, army	1.11
Alpha Komulainen, army	1.11
Ernest Goodwin, army	1.00
Frank Stroebeck, army	1.00
William Barker, paid in Waterford	1.00
Sidney Bryant, army	1.00
Earl Buck, not in Corporation	1.00
Bernard Cushman, army	1.00
Fred McLaughlin, army	1.00
Bessie H. Pierce, error in assessment	6.80
Jason G. Smith, outside Corporation	1.00

\$101.84

1942

Lester DeCoster, over 70	\$1.11
Kenneth MacDougall, army	1.00
Harold Tuttle, living in Norway	1.00
Arthur Thurlow, not in Corporation	1.00
Harry Holden, over 70	1.00
Walter Martin, army	1.11
Toivo Maatta, army	1.11
George Byrus, exempt	8.50
Merlin Strout, army	1.11
Vernon Tuttle, left Town	1.11
Oiva Whitman, army	1.00
Melvin White, army	1.11
Perley Ayer, paid in Norway	1.11
Cecil Blair, army	1.00
Ralph Bonney, paid in Norway	1.00
Henry Cote, could not locate	1.11
William Day, could not locate	1.11
Ernest Loupin, could not locate	1.11
Walter Newbergin, could not locate	1.19
Eugene Rowe, could not locate	1.11
Thayer's Market, went out of business	4.69
	<hr/>
	\$33.59

1941

Theodore Cobb, left Town	\$1.12
Alfred Tyler, left Town	1.12
	<hr/>
	\$2.24

2. Town Clock

RECEIPTS

Appropriation	\$12.00
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EXPENDITURES

Assessors' warrant, Helen L. Briggs	12.00
	<hr/>

Account balanced.

3. Compensation Insurance

RECEIPTS

Appropriation	\$160.00
W. J. Wheeler & Co., Inc., refund	13.71
	<hr/>
	\$173.71

EXPENDITURES

Assessors' warrant, W. J. Wheeler & Co., Inc.	\$165.00
	<hr/>
Balance transferred to Summary	\$ 8.71

E. Corporation Indebtedness**1. Reduction of Corporation Debt**

RECEIPTS

Transferred from Net Deficit account	\$ 2,000.00
Transferred from Water account	8,000.00
	<hr/>
	\$10,000.00

EXPENDITURES

Assessors' warrants, South Paris Savings Bank:	
Fire truck note	\$ 1,000.00
Sewer notes	9,000.00
	<hr/>
	\$10,000.00

Account balanced.

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

RECEIPTS

Overlay in assessing	\$194.09
Supplemental taxes, 1943	3.00
Supplemental taxes, 1942	1.00
	<hr/>
	\$198.09

No expenditures.

Balance transferred to Summary	\$198.09
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2. Excise Tax

RECEIPTS

Town of Paris	\$262.96
No expenditures.	
Balance transferred to Summary	\$262.96

G. Unclassified**1. Victory and Withholding Tax**

RECEIPTS

Robert T. Smith, Treas., deductions from payrolls	\$30.31
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EXPENDITURES

Assessors' warrants, Collector of Internal Revenue	30.31
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Account balanced.

Summary of Overdraft and Unexpended Balances

	Over- draft	Unex- pended
Fire Department	\$226.93	
Fire Alarm Maintenance	23.98	
Police		\$ 31.24
Street lights		124.12
Park		13.90
Miscellaneous	128.63	
Compensation insurance		8.71
Overlay and Supplemental		198.09
Excise tax		262.96
Net unexpended balance to net deficit	259.48	
	\$639.02	\$639.02

Respectfully submitted,

EARLE R. CLIFFORD,

DONALD H. BEAN,

DONALD P. CHAPMAN,

Assessors of

South Paris Village Corporation.

Annual Report of the Water Commission

During the year of 1943 no extensions or improvements were made by the Water Department, on account of the restrictions by the Government barring the use of materials.

FINANCES: The close of 1943 shows a balance of funds in the Water Company of \$8,194.12 with the Corporation Treasurer, and \$1,366.77 on hand in the office.

RECOMMENDATIONS: At a recent meeting of the Maine Water Utilities Association at Auburn, Maine, a member of the American Water Works Association, as a representative of the United States Government, urged all utilities to build up a reserve fund in cash which will be available after the war, in anticipation of extensions and improvements, and thus act as a cushion to absorb surplus labor and help to relieve the distress of post-war adjustment. This is in line with a nation-wide program which is being worked out, and your Water Commission recommends that at least \$5,000.00 annually be set aside for this purpose.

Signed:

CHARLES O. BARROWS,
GEORGE F. EASTMAN,
A. F. GOLDSMITH,
South Paris Water Commission.

ORDERS DRAWN

Advertiser-Democrat, printing ad in newspaper	\$ 7.80
Amey, Henry, truck expense	2.14
Bessey Service Station, supplies and painting office	28.87
Bonney, Carl, labor	62.00
Boyle, William, labor	5.85
Brown & Wales Co., hydrant and supplies	140.96
Canadian National Ry., railway crossing fee	1.00
Central Maine Power Co., power purchased	2,100.93
Clifford, O. K. Co., truck expense	1.00
Cushman, W. G., labor	442.71
Collector Internal Revenue, Withholding Tax	15.59
Curtis, Roland, labor	25.20
Damon, H. L., labor	69.60
Edwards, Carroll, labor	54.40
Edwards, Francis, labor	4.80
Everett, Walter, labor	121.10
Goldsmith, A. F., Supt., salary	774.20
Goldsmith, Bessie, clerical	26.00
Hodsdon, John, labor	5.40
Hodgdon, Alonzo, labor	25.50
Huotari, Abel, labor	10.85
Keene, Philip, labor	4.80
King, Ernest, labor	4.80
Longley, L. M. & Son, supplies	14.45
Maine Water Utilities Assn., dues	10.00
Millett, Fish & Dresser, audit	90.00
Morse, Earle, labor	2.40
McGraw, Leon, labor	4.80
Norton, J. Linwood, labor	2.40
Norway Water Co., supplies and power purchased	53.66
Neptune Meter Company, meter for Tannery	560.00
New England Tel. & Tel. Co., service	49.47
Paris Hardware Co., supplies	13.39
Ripley, Charles, mowing grass	2.00
Record, Lawrence, labor	44.40
Ripley-Fletcher Co., truck expense	57.46
Richardson, Clifford, labor	10.40
South Paris Savings Bank, sewer account	8,000.00

CORPORATION REPORT

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Sanborn Motor Express Co., express	43.94
Stearns, Seward, lawn mower	5.00
South Paris Village Corp., fuel for office	50.00
Shaw, Clyde, labor	17.50
Stewart's Filling Station, truck expense	11.70
Twitchell, C. W., labor	553.85
Thurlow, H. E., labor	86.80
Walker, A. W. & Son, truck expense	1.03
Welch Motor Sales, truck expense	10.00
Wheeler, W. J. Co., insurance	26.25
Wilson, Bernice, clerical	419.50

\$14,075.90

**Financial Report for the Year Ended
December 31, 1943**

Balance Sheet

South Paris Village Corporation Water Works

ASSETS

CURRENT ASSETS:

Cash (Corporation Treasurer)	\$8,194.12	
Cash in Office	1,366.77	
Cash Impounded in Closed Banks	\$4,483.14	
Less: Reserve for Estimated Loss	3,735.95	
	747.19	
Accounts Receivable—Customers	2,285.06	
Materials and Supplies on Hand	1,682.32	
	\$14,275.46	

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	
Dams and Wells	12,512.02	
Distribution Mains	24,324.21	
Services	911.01	
Hydrants and Fire Cisterns	587.72	
Meters	789.17	
General Office Equipment	182.62	
Other Equipment	2,160.24	
Law Expense	32.75	
Engineering Expense	13.63	
	51,643.04	
Less:		\$128,995.29
Accumulated Depreciation	30,732.62	98,262.67
TOTAL ASSETS		\$112,538.13

LIABILITIES AND CAPITAL

CURRENT LIABILITIES:

Advance Payments of Water Rentals	\$ 949.02	
CONTRIBUTIONS FOR CONSTRUCTIONS	580.00	
EARNED SURPLUS	111,009.11	
	\$112,538.13	
TOTAL LIABILITIES AND CAPITAL		\$112,538.13

**South Paris Village Corporation Water Works
Analysis of Earned Surplus
For the Year Ended December 31, 1943**

Balance of Earned Surplus at January 1, 1943	\$113,705.28
Additions:	
Net Income for the Year	5,303.83
	<hr/>
	\$119,009.11
 Deductions:	
Surplus Appropriated to Liquidation of Village Corporation Sewer Notes	8,000.00
	<hr/>
Balance of Earned Surplus at December 31, 1943	\$111,009.11

South Paris Village Corporation Water Works

Statement of Profit and Loss

WATER SERVICE REVENUES:		
Flat-Rate Residential Sales	\$6,922.07	
Flat-Rate Commercial Sales	1,434.61	
Metered Industrial Sales	813.34	
Flat-Rate Industrial Sales	1,122.18	
Public Fire Protection	1,715.00	
Sales to Other Distributors	10.00	
	\$12,017.20	
OPERATING EXPENSES:		
Source of Supply—Operation:		
Supplies and Expense	\$ 20.85	
Pumping Expense—Operation:		
Pumping Labor	\$ 371.00	
Power Purchased	2,152.69	
	2,523.69	
Distribution Expense—Operation:		
Distribution Labor	206.55	
Pumping Expense—Maintenance:		
Repairs to Pumping Station		
Buildings and Fixtures	\$ 25.22	
Repairs to Pumping Equipment	4.36	
	29.58	
Distribution Expense—Maintenance:		
Repairs to Hydrants	\$ 23.95	
Repairs to Distribution Mains	199.38	
Repairs to Services	110.53	
Other Distribution Maintenance	46.25	
	380.11	
General and Miscellaneous Expense:		
Salaries and Expenses of General Officers	\$818.00	
Salaries and Expense of General Office Clerks	445.50	
General Office Supplies and Expense	288.59	
Insurance	26.25	
Transportation Expense	257.37	
Stores Expense	43.85	
Miscellaneous General Expense	45.38	
	1,924.94	
Total Operation and Maintenance Expense	\$5,085.72	
Depreciation	1,880.18	
	6,965.90	
NET OPERATING REVENUES		\$5,051.30
OTHER REVENUES:		
Income from Sales and Jobbing		252.53
NET INCOME TRANSFERRED TO SURPLUS		\$5,303.83

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

	1943	1942	1938
OPERATING REVENUE:			
Commercial Sales	\$ 8,356.68	\$ 8,754.50	\$ 7,934.85
Industrial Sales	1,945.52	4,559.95	3,324.11
Hydrant Rentals	1,715.00	1,697.50	1,627.50
	<hr/> \$12,017.20	<hr/> \$15,011.95	<hr/> \$12,886.46
OPERATING EXPENSE:			
Pumping—Operation	\$ 2,523.69	\$ 3,816.22	\$ 2,732.31
Pumping—Maintenance	29.58	44.18	53.20
Water Purchases			
Purification—Operation			
Purification—Maintenance			
Distribution—Operation	227.40	97.64	221.76
Distribution—Maintenance	380.11	559.58	372.66
Abandoned Property			
General—Operations	1,924.94	1,931.30	1,589.88
Depreciation on System	1,880.18	1,884.69	1,778.26
Uncollectible Bills		52.99	148.77
	<hr/> \$ 6,965.90	<hr/> \$ 8,386.60	<hr/> \$ 6,896.84
NET OPERATING PROFIT	<hr/> \$ 5,051.30	<hr/> \$ 6,625.35	<hr/> \$ 5,989.62
NON-OPERATING REVENUE:			
Sales and Jobbing	\$252.53	\$168.51	\$87.95
Miscellaneous			
	<hr/> \$252.53	<hr/> \$168.51	<hr/> \$87.95
NON-OPERATING EXPENSE:			
Interest on Deductions			\$ 539.88
Loss on Impounded Cash			
			<hr/> \$ 539.88
NET PROFIT	<hr/> \$5,303.83	<hr/> \$6,793.86	<hr/> \$5,537.69

Office of
State Department of Audit
JANUARY 21, 1944

TO THE INHABITANTS OF SOUTH PARIS
VILLAGE CORPORATION:

In accordance with the request of your corporation officers, this department, represented by M. G. Allen and L. D. Daniels, has completed an examination of the accounts of your corporation officials for the municipal year ended December 31, 1943.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your corporation as of December 31, 1943 and the results of its operations for the municipal year then ended.

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

COMMENTS

CASH

All receipts as recorded were examined and the cash for same was found to have been deposited in the bank currently, as per detail shown on Exhibit B.

Expenditures were made by check from properly authorized warrants, supported by invoices and payrolls on file, as summarized on Exhibits B and D.

The cash balance was reconciled with the bank as per detail shown on Schedule 1.

Although the Water Commission handles its own cash

account, the cash itself is in the custody of the Corporation Treasurer and is included in the cash balance on Schedule 1.

TAXES—PROPERTY AND POLL

The 1943 tax commitment was found to be in agreement with the Assessors' records. The balance due from the Collector on this commitment is represented by a list of unpaid taxes from the records as summarized on Schedule 2, with supporting detail being shown on Schedule 2-a. The unpaid prior years' taxes are also shown on Schedules 2 and 2-a.

Payments of record received on tax liens and deeds were found to have been applied against the proper items and those still remaining unpaid are summarized and detailed on Schedules 3 and 4.

The cash collection of the current year's taxes was 94.2%; while all taxes collected in 1943, both current and prior, amounted to 101.7%, both as against the current commitment.

TRUST FUND

The trust fund investment was examined and is shown in detail on Schedule 5.

GENERAL

Our test check of paid invoices and payrolls indicated they were proper charges and correctly recorded.

Victory and Withholding Tax deductions were examined and appeared to be properly recorded. Receipts were issued to cover the tax on each warrant and at the end of each period a check was sent to the Collector of Internal Revenue.

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

A reduction of \$10,000.00 was made in the notes payable, \$8,000.00 was transferred from the Water Commission and \$2,000.00 paid from the general cash by vote of the Corporation.

South Paris Village Corporation
Balance Sheet—December 31, 1943
(compared with December 31, 1942)

ASSETS		
Cash:		
Village Corporation	\$3,060.37	\$5,161.54
Water Commission	8,239.16	8,999.21
	\$11,299.53	\$14,160.75
Tax Accounts Uncollected:		
Taxes	472.57	704.84
Tax Liens	229.32	270.39
Tax Deeds	133.65	154.73
	835.54	1,129.96
Less—Reserve for Collection	183.89	201.06
	651.65	928.90
TOTAL ASSETS	11,951.18	15,089.65
Trust Fund Investment	109.22	106.82
COMBINED ASSETS AND TRUST INVESTMENT		
	\$12,060.40	\$15,196.47
LIABILITIES		
Notes Payable	\$9,000.00	\$19,000.00
Water Commission—Contra	8,239.16	8,999.21
	17,239.16	27,999.21
TOTAL LIABILITIES	17,239.16	27,999.21
Trust Fund Reserve	109.22	106.82
SURPLUS ACCOUNTS		
Departmental Balances		
Forward (net)	\$317.20	955.10
Net Surplus (Deficit)	-5,605.18	-13,864.66
	-5,287.98	-12,909.56
COMBINED LIABILITIES, TRUST RESERVE AND SURPLUS ACCOUNTS		
	\$12,060.40	\$15,196.47

Cash Receipts and Disbursements

Year Ended December 31, 1943

Cash Balance—December 31, 1942 \$14,160.75

RECEIPTS

Property and Poll Taxes:			
Current and Prior Years	\$9,375.93		
Tax Liens	187.46		
Tax Deeds	8.16		
			\$9,571.55
Excise Tax—1943 (Town of Paris)			262.96
Departmental:			
	From	Other	
	State	Sources	
Health and Sanitation		75.00	
Library	\$42.00		
Unclassified		80.79	
	42.00	155.79	
			197.79
Water Commission			13,319.81
Unclassified:			
Victory and Withholding Tax			30.31
			30.31
TOTAL RECEIPTS			23,382.42
TOTAL AVAILABLE			\$37,543.17

DISBURSEMENTS

Departmental Accounts	\$10,113.97
Water Commission	14,079.86
Notes Payable	2,000.00
1942 Tax Lien Costs	19.50
Victory and Withholding Tax	30.31
	\$26,243.64
CASH BALANCE—December 31, 1943	\$11,299.53

· Tax abatements and tax lien transfer not included in the above figures.

1943 Valuation, Tax Assessment and Collection Year Ended December 31, 1943

VALUATION:

Real Estate—Resident	\$897,550.00	
Real Estate—Non-resident	104,005.00	
		\$1,001,555.00
Personal—Resident	269,130.00	
Personal—Non-resident	39,280.00	
		308,410.00
TOTAL VALUATION		\$1,309,965.00

ASSESSMENT AND COLLECTION:

Valuation x Rate—		
\$1,309,965 x .0068	\$8,907.76	
496 Polls @. \$1.00	496.00	
Gain in Computation	2.33	
TAX COMMITMENT*	9,406.09	
Supplemental Tax	3.00	
CHARGES TO COLLECTOR		\$9,409.09

CREDITS TO COLLECTOR:

Cash to Treasurer	8,864.57	
Abatements	99.46	
		8,964.03

UNCOLLECTED 1943 TAXES—12/31/43 \$ 445.06

COMPUTATION OF ASSESSMENT:

*Tax Commitment		\$9,406.09
Requirements:		
Corporation Appropriations		9,212.00
OVERLAY—Transferred to Net Deficit		\$ 194.09

Statement of Departmental Operations
Year Ended December 31, 1943

	C R E D I T S			C H A R G E S		B A L A N C E S			
	From 1942 Year	Appro- pri- ations	Depart- mental Receipts	Total	Cash Disburse- ments	Other	LAPSED Over- draft	Unex- pended	To 1944 Year
PROTECTION									
Fire Department	\$181.69	\$1,650.00		\$1,831.69	\$2,058.62		\$226.93		
Fire Alarm		250.00		250.00	273.98		23.98		
Watchman and Police		1,450.00		1,450.00	1,418.76			\$31.24	
Fire Station Janitor & Fuel	71.94	225.00		296.94	316.00				—\$19.06
Street Lights	140.08	1,800.00		1,940.08	1,815.96			124.12	
Water and Hydrant Rental		1,715.00		1,715.00	1,715.00				
	<u>393.71</u>	<u>7,090.00</u>		<u>7,483.71</u>	<u>7,598.32</u>		<u>250.91</u>	<u>155.36</u>	<u>—19.06</u>
HEALTH AND SANITATION									
Sewer Maintenance	423.40		\$75.00	498.40	290.13				208.27
LIBRARY									
Maintenance		600.00	42.00	642.00	642.00				

RECREATION

Public Parks	200.00		200.00	186.10			13.90	
Fair Street Park	137.99		137.99	10.00				127.99
	<u>137.99</u>	<u>200.00</u>	<u>337.99</u>	<u>196.10</u>			<u>13.90</u>	<u>127.99</u>

UNCLASSIFIED

Miscellaneous	1,150.00	67.08	1,217.08	1,210.42	\$135.29	128.63		
Town Clock	12.00		12.00	12.00				
Compensation Insurance	160.00	13.71	173.71	165.00			8.71	
	<u>1,322.00</u>	<u>80.79</u>	<u>1,402.79</u>	<u>1,387.42</u>	<u>135.29</u>	<u>128.63</u>	<u>8.71</u>	

TOTAL ALL DEPART-
MENTS

\$955.10	\$9,212.00	\$197.79	\$10,364.89	\$10,113.97	\$135.29	\$379.54	\$177.97	\$317.20
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Analysis of Change in Net Deficit Year Ended December 31, 1943

Net Deficit—December 31, 1942		\$13,864.66
Transactions affecting current year:		
Operating Accounts—		
Charges—Departmental Balances	—	
Overdraft	\$379.54	
Unexpended	177.97	
		\$201.57
Credits—Excise Tax	262.96	
Credits—Overlay	194.09	
Credits—Supplemental Tax	4.00	
		461.05
		259.48
Credits—Payment on Notes (by transfer from Water Commission)		8,000.00*
NET CREDITS FOR CURRENT YEAR		8,259.48
NET DEFICIT—December 31, 1943		\$5,605.18
*Notes Payable—December 31, 1942	\$19,000.00	
Paid during 1943:		
By transfer from		
Water Commission	\$8,000.00	
From General Cash	2,000.00	
		10,000.00
Balance—December 31, 1943		\$ 9,000.00

Reconciliation of Treasurer's Cash Balance December 31, 1943

Balance per bank statement—December 31, 1943		\$ 9,984.60
Add—Deposits not credited (verified)		3,011.69
		12,996.29
Deduct—Outstanding checks		1,696.76
CASH BALANCE—December 31, 1943		\$11,299.53

Summary of Taxes
Year Ended December 31, 1943

Year	Uncollected 12/31/42	New Taxes	Collected	Abatements	Tax Liens	Uncollected 12/31/43
1943		\$9,409.09	\$8,864.57	\$99.46		\$445.06
1942	\$685.99	1.00	500.06	33.59	\$131.14	22.20
1941	18.85		11.30	2.24		5.31
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$704.84	\$9,410.09	\$9,375.93	\$135.29	\$131.14	\$472.57

Summary of Tax Liens

Year	Uncollected 12/31/42	New Liens	Costs Added	Collected	Adjustments	Uncollected 12/31/43			
1942		\$131.14	\$19.50	\$75.55	\$1.33	\$73.76			
1941	\$122.38			92.21	1.34	28.83			
1940	70.05			17.47	.08	52.50			
1939	31.13			1.88	1.50	27.75			
1938	16.91			.35		16.56			
1937	15.22					15.22			
1936	14.70					14.70			
	<u>\$270.39</u>	<u>\$131.14</u>	<u>\$19.50</u>	<u>\$187.46</u>	<u>\$4.25</u>	<u>\$229.32</u>			
		1942	1941	1940	1939	1938	1937	1936	TOTAL
Andrews, Alton A.		\$9.75							\$9.75
Barnett, Anna		12.75	\$13.05	\$12.60					38.40
Buck, Devises of May		12.75		12.60	\$11.25	\$13.80	\$13.60	\$14.70	78.70
Campbell, Gertrude		1.76	1.77						3.53
Carroll, Ruby S.		10.50							10.50
Corey, Linnie B.			1.77						1.77
Crockett, Ernest P.			7.66	6.72	13.50				27.88
Mason, Heirs of Cora		4.50	4.58	3.36	3.00	2.76	1.62		19.82
Pratt, Flora		12.75							12.75
Pratt, Willard G.		9.00							9.00
Thurlow, J. A.				16.80					16.80
Tyler, Alfred				.42					.42
		<u>\$73.76.</u>	<u>\$28.83</u>	<u>\$52.50</u>	<u>\$27.75</u>	<u>\$16.56</u>	<u>\$15.22</u>	<u>\$14.70</u>	<u>\$229.32</u>

Summary of Tax Deeds Year Ended December 31, 1943

Year	Uncollected 12/31/42	Collected	Adjustments	Uncollected 12/31/43
1935	\$57.22	\$8.16	\$9.16	\$39.90
1934	55.16			55.16
1933	23.79			23.79
1932	18.56		3.76	14.80
	<u>\$154.73</u>	<u>\$8.16</u>	<u>\$12.92</u>	<u>\$133.65</u>

	1935	1934	1933	1932	TOTAL
Barnett, Anna	\$13.44	\$12.88	\$12.88		\$39.20
Buck, Devises of May	14.60	14.20		\$14.80	43.60
Hicks, Florence—Heirs		8.92			8.92
Jackson, William L.			9.58		9.58
McGinley, Lila		8.92			8.92
Starbird, I. W.	1.34		1.33		2.67
Pence, Maurice M.	10.52	10.24			20.76
	<u>\$39.90</u>	<u>\$55.16</u>	<u>\$23.79</u>	<u>\$14.80</u>	<u>\$133.65</u>

Trust Fund

	Original Fund	Balance 12/31/42	Interest Earned	Balance 12/31/43
Moore Park Trust Fund	\$50.00	\$106.82	\$2.40	\$109.22
On deposit South Paris Savings Bank—Book No. 5063.				

Notes Payable

Payee	Purpose	Date	Rate	Maturity	
South Paris Savings Bank	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
					<u>\$9,000.00</u>

Detail of Uncollected Taxes

	1943	1942	1941	TOTAL
Andrews, Alton A.	\$ 7.48			\$ 7.48
Barnes, Thomas E. R.	8.84			8.84
Barnett, Anna	10.20			10.20
Blossom, Ora E.	1.11			1.11
Bryant, Alice	12.24			12.24
Button, Lewis C.	3.17			3.17
Barnett, Herman L.	.68			.68
Brown, Alvin	1.11			1.11
Boyce, William H.	1.00			1.00
Carroll, Ruby S.	8.16			8.16
Coburn, Ross D.	1.11			1.11
Cummings, Oliver G.	1.11	\$1.11		2.22
Cummings, Joseph B.	1.00	1.00	\$1.00	3.00
Card, Frank	2.36			2.36
Coffin, Gerald H.	1.11			1.11
Coffin, G. H.	1.11			1.11
Chute, Roy L.	1.11			1.11
Durgin, Heirs of Fannie	5.44			5.44
Duke, Alvin	2.70			2.70
Goddard, Chester H.	1.11			1.11
Harding, Walter L.	1.11	1.11		2.22
Howe, Marshall A.	1.11			1.11
Hamlin, Henry C.	1.11			1.11
Hammond, George W.	1.11			1.11
Hollis, George		1.11		1.11
Hazelton, Harold		1.11		1.11
Henderson, John		1.00		1.00
Kirschner, Louis A. F.	1.11	1.11		2.22
Ladd, Robert, Jr.	1.11			1.11
Lovejoy, Fred	5.44			5.44
Lothrop, B. H.	1.11			1.11
Lothrop, Marie	14.96			14.96
Lozier, Alec	1.11			1.11
Landry, Arthur F.	1.11			1.11
Lacroix, Armand	1.11			1.11
Libby, Ernest		1.11		1.11
Munce, Mrs. A. M.—Heirs	12.24			12.24
Maxim, Walter	1.11			1.11
Moffett, William	1.11			1.11
McKeen, Elias Peter	1.11			1.11
Millett, Wilson		1.11		1.11
Noyes, Leland W.	1.00	1.00	1.00	3.00

	1943	1942	1941	TOTAL
Nurmi, Edward	1.11			1.11
Niskanen, Felix	1.00			1.00
Pratt, Willard G.	17.68			17.68
Pratt, Flora	10.20			10.20
Parsons, Clarence L.	20.40			20.40
Pratt, Albert	1.11			1.11
Richardson, Herman	1.44		1.12	2.56
Sennett, Richard J.	1.00			1.00
Roberts, Paul		1.11		1.11
Rowe, Alan		1.00		1.00
Stairs, Vaughn	1.11			1.11
Thayer, W. C.	18.34			18.34
Thayer's Market	8.67			8.67
Thibodeau, Heirs of Nellie	1.02			1.02
Teteman, Abe	1.11			1.11
Tibbets, Elmer	1.00			1.00
Tyler, Alfred		1.11		1.11
Tuttle, William		1.00		1.00
Witham, Arthur E.	1.00	1.00		2.00
Wilson, Seth S.	1.11			1.11
Wilson, Eugene F.	1.11			1.11
Whitman, Emil	1.00			1.00
Watson, Harvey A.	1.11			1.11
Young, Roland	1.11	1.11		2.22
Yates, Lawrence	1.11			1.11
Williams, Howard		1.00		1.00
Mason, Cora—Heirs	2.72			2.72
Campbell, Gertrude	.24			.24
Allen, Wallace	4.76			4.76
Schoff, Leon F.—Heirs	23.12			23.12
Tyler, Maud R.	8.16			8.16
Carver, Ruth H.	25.50			25.50
	<u>\$445.06</u>	<u>\$22.20</u>	<u>\$5.31</u>	<u>\$472.57</u>
	\$277.46	\$18.10	\$3.12	\$298.68
Paid after books were closed	167.60	4.10	2.19	173.89
	<u>\$445.06</u>	<u>\$22.20</u>	<u>\$5.31</u>	<u>\$472.57</u>

Report of Chief Engineer

To the Citizens of South Paris Village Corporation:

I am submitting my eleventh annual report.

Organization was completed April 3, 1943.

William G. Cushman, Chief Engineer

Lloyd J. Webster, First Assistant

Solomon N. Gay, Second Assistant

HOSE CO. No. 1

Carroll Edwards, foreman

Howard Lowe, assistant foreman

Soloman Gay, clerk

Harry Gordon, hydrantman

Bernard Jackson, 1st. pipeman

Francis Edwards, assistant pipeman

Fred Durgin, 2nd. pipeman

Leon Stearns, assistant pipeman

Hosemen: Hiram Gatchell, Carl Coburn, Lawrence Cushman, Harold Jackson, Wilbur Viles, Ivan Campbell, Leo Morrissette, Richard DeCato, Aarne Cummings, Roland Curtis.

HOSE CO. No. 2

Donald Wing, foreman

Charles Cutler, assistant foreman

Edwin Scammon, clerk

I. G. Moore, 1st. pipeman

Charles Lawrence, assistant pipeman

Charles Hammond, 2nd. pipeman

Bernard Cushman, assistant pipeman

Leroy Witham, hydrantman

Wade Haggood, driver

Hosemen: Walter Gray, Lester Swallow, Walter Everett, Leslie Hall, Malcolm Bearce, Lawrence Record, Chester Goddard.

HOOK & LADDER CO.

Leon Burgess, foreman

Freeman Morse, assistant foreman

Harold Mitchell, clerk

Laddermen: Henry Merrill, Harlan Morse, Frank Hammond, Herman Barnett, Wendall Lovejoy, Francis Noyes, Andrew Eastman, Arthur Witham, Lawrence McKeen.

Police: Bert Pike and Ora Blossom.

In the last year we had:

- 78 calls
- 7 general alarms
- 7 town fires
- 9 grass fires
- 4 dump fires
- 51 chimney fires

The past year has been a hard one for the Fire Department with so many general alarms and has also been very expensive.

We have now 14 of our Firemen in the service which makes it bad when we have a fire. Although men outside of the Department have given us a lot of help at fires and we appreciate it very much.

We are somewhat handicapped by a lack of hose, as we haven't enough to put a full load on one truck without drying some after we have had a fire, unless we load with wet hose, which is a bad thing to do.

During the years which I have been Chief of the Fire Department we have tried to keep everything in shape to be ready for a call at any time and also to keep the expenses down as low as possible, although expense is something you can't absolutely control in a fire department.

I am now in my twelfth year as Chief and would like very much to have some one elected to take my place at the next Corporation meeting.

Respectfully submitted,

WILLIAM 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 7th day of March, A.D. 1944, 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 see if the Corporation will vote to appropriate from the Sewer Maintenance Account sufficient money to pay interest on outstanding Sewer notes.

Art. 19. To act on any other business that may legally come before said meeting.

South Paris, Maine, Feb. 15, 1944.

EARLE R. CLIFFORD,

Clerk of the South Paris Village Corporation.