

1944

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, 1944

South Paris (Me.)

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Annual Report
of
South Paris
Village Corporation



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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, 1944

Ernest F. Shaw, Printer
South Paris, Maine
1945

Corporation Officers

Assessors

DONALD H. BEAN

DONALD P. CHAPMAN

EARLE R. CLIFFORD

Clerk

EARLE R. CLIFFORD

Treasurer

ROBERT T. SMITH

Collector

ELMORE C. EDMUNDS

Water Commissioners

GEORGE F. EASTMAN

A. F. GOLDSMITH

C. O. BARROWS

Engineers

WILLIAM G. CUSHMAN

LLOYD J. WEBSTER

SOLOMON 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, 1944.

Real Estate April 1, 1944

Resident	\$910,200.00
Non-resident	101,080.00
<hr/>	
Total real estate	\$1,011,280.00
Resident personal	\$262,620.00
Non-resident personal	17,675.00
<hr/>	
Total personal estate	280,295.00
<hr/>	
Total valuation	\$1,291,575.00

Number of polls assessed, 445.

Loss in valuation, \$18,390.00.

Rate of taxation, seven and six-tenths (.0076) mills on the dollar.

Appropriated and Assessed

Street lights	\$ 1,906.00
Parks	200.00
Library	600.00
Fire Department	2,000.00
Hydrant rental	1,715.00
Police	1,600.00
Miscellaneous	1,150.00
Fire alarm maintenance	400.00
Clock	12.00
Compensation insurance	165.00
Fire station janitor and fuel	275.00
Overlay	237.98
Supplemental taxes	4.80
<hr/>	
Total committed to collector	\$10,265.78
Excise tax collected in 1944	\$ 223.83

Appropriation Accounts

A. Protection

1. Fire Department

RECEIPTS

Appropriation	\$2,000.00
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EXPENDITURES

Assessors' warrants	\$1,910.65
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Balance December 31, 1944	\$ 89.35
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Assessors' Warrants Itemized

W. G. Cushman, chimney and grass fires	\$ 280.00
Solomon Gay, Hose Co. No. 1	146.00
Francis Edwards, Hose Co. No. 1	161.00
Edwin Scammon, Hose Co. No. 2	48.00
Francis Noyes, Hose Co. No. 2	142.00
Harold Mitchell, Hook & Ladder Co.	52.00
Palmer King Motor Co., repairs for fire truck	19.13
W. J. Wheeler & Co., insurance	87.95
Stewart's Shell Service, gas and oil	34.36
Walter Dougherty, repairs	3.00
O. K. Clifford Co., Inc., inspections	1.50
L. F. Davis, supplies	1.47
Henry T. Amey, supplies	36.95
Paris Hardware Co., supplies	9.77
Paris Mfg. Co., repairs on ladders	5.50
Norway Village Corporation, Fire Department	63.00
Eastern Fire Equipment, hose and fittings	819.02
Total	\$1,910.65

2. Fire Station Janitor and Fuel

RECEIPTS

Appropriation	\$ 275.00
Cash from Water Dept., 1943 and 1944	100.00
	<hr/>
Total receipts	\$ 375.00

EXPENDITURES

Assessors' warrants	\$366.15	
Overdraft January 1, 1944	19.06	
	<hr/>	385.21
Overdraft transferred to Summary	\$	10.21

Assessors' Warrants Itemized

C. W. Verrill, fuel	\$ 60.00
A. W. Walker & Son, fuel	194.40
R. C. Pike, fuel	4.75
D. H. Bean, janitor	91.00
Lewis P. Knight, janitor	16.00
	<hr/>
Total	\$ 366.15

3. Fire Alarm System Maintenance

RECEIPTS

Appropriation	\$ 400.00
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EXPENDITURES

Assessors' warrants	286.67
	<hr/>
Balance transferred to Summary	\$ 113.33

Assessors' Warrants Itemized

Central Maine Power Co., compressor and repairs	\$ 65.22
Frank Packard, care of fire alarm	100.00
Clarence L. Jackson, ringing alarm	50.00
Edwin W. Scammon, labor	25.00
The Gamewell Co., repairs	46.45
	<hr/>
Total	\$ 286.67

4. Watchman and Police**RECEIPTS**

Appropriation	\$1,600.00
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EXPENDITURES

Assessors' warrants	1,559.23
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Balance transferred to Summary	<u>\$ 40.77</u>
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Assessors' Warrants Itemized

Clarence L. Jackson	\$1,494.93
I. G. Moore	44.57
Perley Swallow	4.00
Alton Swan	4.00
D. P. Chapman	4.00
Detex Watch Clock Corp., repairs and supplies for clock	7.73
Total	<u>\$1,559.23</u>

5. Hydrant Rental**RECEIPTS**

Appropriation	\$1,715.00
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EXPENDITURES

Assessors' warrants, South Paris Village Corporation Water Works	1,715.00
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Account balanced.	
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6. Street Lights**RECEIPTS**

Appropriation	\$1,906.00
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EXPENDITURES

Assessors' warrants, Central Maine Power Co.	1,907.71
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Overdraft transferred to Summary	<u>\$ 1.71</u>
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B. Health and Sanitation

1. Sewer Maintenance

RECEIPTS

Balance January 1, 1944	\$ 208.27
Received tapping fees from the following:	
Daniel Bradeen	55.00
William G. Smith	25.00
Arline Swan	35.00
E. B. Clifford	25.00
R. E. Sturtevant	25.00
Nason McAlister	25.00
Masonic Building Assn., reimbursement for labor	2.50
Total receipts	\$ 400.77

EXPENDITURES

Assessors' warrants	193.92
Balance December 31, 1944	\$ 206.85
Assessors' Warrants Itemized	
South Paris Savings Bank, interest on notes	\$ 45.92
I. G. Moore, labor	130.00
Ernest Sanborn, labor	13.50
Arthur Witham, labor	3.00
Paris Hardware Co., use of sewer chain	1.50
Total	\$ 193.92

C. Recreation

1. Public Library

RECEIPTS

Appropriation	\$ 600.00
Treasurer of State	42.00
Total receipts	\$ 642.00

EXPENDITURES

Assessors' warrants, South Paris Public Library	600.00
Balance December 31, 1944	\$ 42.00

2. Public Park

RECEIPTS

Appropriation	\$ 200.00
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EXPENDITURES

Assessors' warrants	197.02
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Balance transferred to Summary	\$ 2.98
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Assessors' Warrants Itemized

D. H. Bean, care of park and repairs	\$ 173.10
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Paris Farmers' Union, grass seed and fertilizer	22.92
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R. G. Pike, trucking	1.00
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Total	\$ 197.02
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3. Fair Street Park

RECEIPTS

Balance January 1, 1944	\$ 127.99
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EXPENDITURES

Assessors' warrant, Eugene A. Dean, care of Park for 1943	10.00
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Balance December 31, 1944	\$ 117.99
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D. Unclassified

1. Miscellaneous

RECEIPTS

Appropriation	\$1,150.00
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Town of Paris, use of fire truck	100.00
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Rent of hall	8.00
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Elmore C. Edmunds, refund on tax lien costs, paid twice	13.00
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L. H. Bradbury, damage cutting over line	10.00
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Casco Mercantile Trust Co., dividend	478.01
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Cost and interest on tax liens	2.68
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Total receipts	\$1,761.69
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EXPENDITURES

Assessors' warrants	1,351.82
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Balance transferred to Summary	\$ 409.87
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Assessors' Warrants Itemized

Central Maine Power Co., lights	\$ 22.20
Treasurer of State, 1943 audit	41.40
Ernest F. Shaw, corporation reports	180.35
Ernest F. Shaw, printing	10.25
D. H. Bean, delivering reports	7.00
W. J. Wheeler & Co., Inc., insurance	55.00
Casco Bank & Trust Co., imprinting check book	3.50
W. J. Wheeler & Co., Inc., collector's and treasurer's bonds	40.00
Charles H. Howard Co., valuation books and supplies	17.75
Town of Paris, office supplies	.60
Marks Printing House, supplies	1.80
Roland LaBay, labor	5.30
Helen L. Briggs, clerical work	14.25
Elmore C. Edmunds, commission on tax collections	171.47
Elmore C. Edmunds, abatements	50.75
Elmore C. Edmunds, cost on tax liens and serving tax notices	21.00
Town of Paris, rent of office and safe	50.00
Robert T. Smith, salary as treasurer, 10 months	83.33
W. Paul Whitten, salary as treasurer, 2 months	16.67
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	103.60
D. P. Chapman, salary as assessor	96.40
D. P. Chapman, bookkeeping	85.00
Total	\$1,351.82

Abatements Allowed

1944

Elmer Cummings, error	\$ 1.52
Freeland Adams, over 70	1.00
Warren Harriman, in service	1.00
Armand LaCroix, in service	1.11
John Maatta, paid in Portland	1.00
Seth Wilson, in service	1.11
Harvey Watson, in service	1.00
Socony Vacuum Oil Co., error—paid by Packard Oil Co.	3.80
Charles Bumpus, over 70	1.00
Elden Goodwin, exempt	1.00
Joseph Cummings, unable to pay	1.00

1943

Robert Ladd, Jr., in service	1.11
Leland Noyes, left town	1.00
Richard Sennett, in service	1.00
Abe Tetman, unable to locate	1.11
W. C. Thayer, deceased	1.34
G. H. Coffin, taxed twice	1.11
Felix Niskanen, in service	1.00
Alvin Brown, paid in Norway	1.11
William H. Boyle, left the State	1.00
Joseph Cummings, unable to pay	1.00
Roy L. Chute, unable to find	1.11
Alvin Duke, left the State	1.00
Louis Kirschner, left town	1.11
William Moffett, left town	1.11
Thayer's Market, out of business	4.33
Arthur Witham, unable to pay	1.00
Roland Young, unable to pay	1.11
Leland Noyes, left town	1.00
Joseph Cummings, unable to pay	1.00
George Hollis, left the State	1.11
John Henderson, left town	1.00

Louis Kirschner, left town	1.11
Wilson Millett, left town	1.11
Paul Roberts, paid elsewhere	1.11
Alan Rowe, unable to find	1.00
Alfred Tyler, left town	1.11
Arthur E. Witham, unable to pay	1.00
Roland Young, unable to pay	1.11
Howard Williams, unable to find	1.00

1941

Leland Noyes, left town	1.00
Joseph Cummings, unable to pay	1.00
Total	<hr/> \$ 50.75

2. Town Clock

RECEIPTS

Appropriation	\$ 12.00
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EXPENDITURES

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

3. Compensation Insurance

RECEIPTS

Appropriation	\$ 165.00
W. J. Wheeler & Co., Inc., refund	31.59
Total receipts	<hr/> \$ 196.59

EXPENDITURES

Assessors' warrant, W. J. Wheeler & Co., Inc.	165.00
Balance transferred to Summary	<hr/> \$ 31.59

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

Transferred from Net Deficit Account	\$2,000.00
Transferred from Water Account	<u>7,000.00</u>
Total receipts	\$9,000.00

EXPENDITURES

Assessors' warrants, South Paris Savings Bank, sewer notes	<u>\$9,000.00</u>
Account balanced.	

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

Overlay in assessing	\$ 237.98
Supplemental taxes, 1944	<u>4.80</u>
Total receipts	\$ 242.78

CHARGES

Error in commitment, being fractional loss in assessing	<u>1.84</u>
Balance transferred to Summary	\$ 241.44

2. Excise Tax**RECEIPTS**

Town of Paris	\$ 223.83
No expenditures.	
Balance transferred to Summary	<u>223.83</u>

3. Victory and Withholding Tax

RECEIPTS

Deductions from payrolls	\$ 27.02
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EXPENDITURES

Assessors' warrants, Collector of Internal Revenue	27.02
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Account balanced.

Summary of Overdraft and Unexpended Balances

	Over- draft	Unex- pended
Fire alarm maintenance		\$ 113.33
Fire station janitor and fuel	\$ 10.21	
Police		40.77
Street lights	1.71	
Park		2.98
Miscellaneous		409.87
Compensation insurance		31.59
Overlay and supplemental		241.44
Excise tax		223.83
Net unexpended, to net surplus account	1,051.89	
	<u>\$1,063.81</u>	<u>\$1,063.81</u>

Respectfully submitted,

DONALD H. BEAN,
DONALD P. CHAPMAN,
EARLE R. CLIFFORD,

Assessors of
South Paris Village Corporation.

Annual Report of the Water Commission

There is very little to report in the Water Department this year, as no extensions have been made and only two new services added.

The Auditor's report this year reflects the financial condition of the Water Company.

The Commission are of the opinion that a portion of the large cash balance of \$11,620.73 in the Treasurer's hands and in the Water Office at the time of the audit should be set aside, possibly invested in war bonds to furnish the Corporation with a backlog which could be used in case of a depression, which is apt to follow the war.

A. F. GOLDSMITH, Supt.,

CHARLES O. BARROWS,

South Paris Water Commission.

ORDERS DRAWN, 1944

Advertiser-Democrat, notices in newspaper	\$ 7.80
Amey, Henry T., truck expense	15.29
Auburn Water District, rent of air compressor	29.80
Bonney, Carl, labor	12.50
Brown & Wales Co., hydrants and supplies	385.46
Canadian National Rys., railroad crossing charge	2.00
Central Maine Power Co., power purchased	2,920.92
Church, S. B. Company, labor on pump	603.10
Clifford, O. K. Company, truck expense	9.22
Collector of Internal Revenue, withholding tax	57.58
Cushman, W. G., labor and mileage	269.49
Damon, H. L., labor	7.48
Daughraty, Walter, supplies	3.80
Edwards, Carroll, labor	7.80
Etheridge Foundry Co., supplies	24.80
Gay, Solomon, labor	1.95

Goldsmith, Bessie, clerical	30.00
Goldsmith, A. F., superintendent salary	837.05
Lowe, E. B., flowers	4.00
Maine Public Water Utilities, dues	10.00
Millett, Fish & Dresser, audit	90.00
New England Tel. & Tel. Co., phone service and tolls	54.92
Noble, N. A., Jr., supplies	10.00
Paris Hardware Co., supplies	4.98
Record, Lawrence, labor	13.65
Ripley & Fletcher Co., truck expense	3.00
Sanborn's Motor Express, express	3.89
Stewart's Filling Station, truck expense	19.66
Shaw, Ernest, printing	2.80
South Paris Savings Bank, sewer	7,000.00
South Paris Village Corporation, fuel	50.00
Thurlow, Hiram, labor	13.65
Twitchell, C. W., labor	350.32
Wheeler, W. J. Co., insurance	26.25
Wilson, Bernice, clerical	357.00

\$13,240.16

**Financial Report for the Year Ended
December 31, 1944**

**Balance Sheet
South Paris Village Corporation Water Works
As at December 31, 1944**

ASSETS

CURRENT ASSETS:

Cash (Corporation Treasurer)	\$ 9,679.41
Cash in Office	1,941.32
Cash Impounded in Closed Bank	\$ 4,483.14
Less: Reserve for Estimated Loss	3,735.95
	<u>747.19</u>
Accounts Receivable—Customer	1,295.65
Material and Supplies on Hand	1,966.40
	<u>\$ 15,629.97</u>

FIXED ASSETS:

Fixed Capital—June 30, 1915	\$ 77,352.25
Subsequent Additions:	
Land	\$ 650.00
Reservoirs and Standpipes	558.56
Distribution Mains	24,324.21
Purification System	685.93
Services	934.41
Hydrants and Fire Cisterns	587.72
Meters	789.17
Law Expenses	32.75
Emergency	13.63
Other Equipment	2,160.24
General Office Equipment	182.62
Dams and Wells	12,512.02
Electric Power—Pumping Equipment	6,835.18
Pumping Station Structure	1,400.00
	<u>51,666.44</u>
	<u>\$129,018.69</u>
Less	
Accumulated Depreciation	32,612.80
	<u>96,405.89</u>

TOTAL ASSETS

\$112,035.86

LIABILITIES AND CAPITAL**CURRENT LIABILITIES:**

Advance Payments of Water Works	\$ 1,164.25
CONTRIBUTIONS FOR CONSTRUCTION	580.00
EARNED SURPLUS	110,291.61

TOTAL LIABILITIES AND CAPITAL	\$112,035.86
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South Paris Village Corporation Water Works**Analysis of Earned Surplus****For the Year Ended December 31, 1944**

Balance of Earned Surplus at January 1, 1944	\$111,009.11
Additions:	
Net Income for the Year	6,282.50
	<hr/>
	\$117,291.61
Deductions:	
Surplus Appropriated to Liquidation of Village Corporation Sewer Notes	7,000.00
	<hr/>
Balance of Earned Surplus at December 31, 1944	\$110,291.61

South Paris Village Corporation Water Works

Statement of Profit and Loss

WATER SERVICE REVENUES:

Flat-Rate Residential Sales	\$6,938.69
Flat-Rate Commercial Sales	1,323.36
Metered Industrial Sales	780.92
Flat-Rate Industrial Sales	3,551.37
Public Fire Protection	1,715.00
	<u>\$14,309.34</u>

OPERATING EXPENSES:

Pumping Expense—Operations:		
Pumping Labor	\$ 366.10	
Power Purchased	2,920.92	
	<u>3,287.02</u>	
Distribution Expense—Operation:		
Distribution Labor		86.30
Pumping Expense—Maintenance:		
Repairs to Pumping Station Building and Fixtures	4.85	
Repairs to Pumping Equipment	683.60	
	<u>688.45</u>	
Distribution Expense—Maintenance:		
Repairs to Distribution Mains	14.76	
Repairs to Services	167.38	
Repairs to Hydrants	8.78	
Other Distribution Maintenance	5.20	
	<u>196.12</u>	
General and Miscellaneous Expense:		
Salaries and Expense of General Officers	883.00	
Salaries and Expense of General Office Clerk	429.27	
General Office Supplies and Expense	229.32	
Transportation Expense	166.31	
Insurance	26.25	
Miscellaneous General Expense	20.42	
	<u>1,754.57</u>	
Total Operating and Maintenance Expense		<u>\$6,012.46</u>
Depreciation	1,880.18	
Uncollectible Bills	148.20	
	<u>2,028.38</u>	
		<u>8,040.84</u>

NET OPERATING REVENUE

\$ 6,268.50

OTHER REVENUE:

 Income from Sales and Jobbing

14.00

NET INCOME TRANSFERRED TO SURPLUS

\$ 6,282.50

Comparative Analysis of Profit and Loss

South Paris Village Corporation Water Works

	1944	1943	1942
OPERATING REVENUE:			
Commercial Sales	\$ 8,262.05	\$ 8,356.68	\$ 8,754.50
Industrial Sales	4,332.29	1,945.52	4,559.95
Hydrants Rentals	1,715.00	1,715.00	1,697.50
	<u>\$14,309.34</u>	<u>\$12,017.20</u>	<u>\$15,011.95</u>
OPERATING EXPENSE:			
Pumping—Operation	\$ 3,287.02	\$ 2,523.69	\$ 3,816.22
Pumping—Maintenance	688.45	29.53	44.18
Water Purchases			
Purification—Operation			
Purification—Maintenance			
Distribution—Operation	86.30	227.40	97.64
Distribution—Maintenance	196.12	380.11	559.58
Abandoned Property			
General—Operations	1,754.57	1,924.94	1,931.30
Depreciation on System	1,880.18	1,880.18	1,884.69
Uncollectible Bills	148.20		52.99
	<u>\$ 8,040.84</u>	<u>\$ 6,965.90</u>	<u>\$ 8,386.60</u>
NET OPERATING PROFIT	<u>\$ 6,268.50</u>	<u>\$ 5,051.30</u>	<u>\$ 6,625.35</u>
NON-OPERATING REVENUE:			
Sales and Jobbing	\$ 14.00	\$ 252.53	\$ 168.51
Miscellaneous			
	<u>\$ 14.00</u>	<u>\$ 252.53</u>	<u>\$ 168.51</u>
NON-OPERATING EXPENSE:			
Interest on Deductions			
NET PROFIT	<u><u>\$ 6,282.50</u></u>	<u><u>\$ 5,303.83</u></u>	<u><u>\$ 6,793.86</u></u>

**Office of
State Department of Audit**

JANUARY 24, 1945

Board of Assessors
South Paris Village Corporation
South Paris, Maine
Gentlemen:

At your request, this department, represented by C. G. Hawes and C. N. Dyke, has completed an examination of the accounts of the South Paris Village Corporation for the municipal year ended December 30, 1944.

From the records available to us, we have prepared exhibits and schedules as noted on the next following page, and subject to any qualifications made, believe them to be without material error.

In our opinion, based upon such examination, this report fairly presents the financial condition of your corporation as of December 30, 1944 and summarizes its fiscal transactions during the year then ended.

Respectfully submitted,

FRED M. BERRY,

State Auditor.

FMB:ld

COMMENTS

CASH

All receipts as recorded were examined and found to have been deposited as per detail shown.

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 shown on Schedule 1.

TAXES—PROPERTY AND POLL

The 1944 tax commitment was found to be \$1.34 less than the Assessors' records and the adjustment of same was made through the Surplus Account (Exhibit E). The balance due from the Collector on this commitment is represented by a list of unpaid taxes taken from the records as summarized on Schedule 2. During the year all prior years' uncollected taxes were either paid or abated, as summarized on Schedule 2.

Payments of record received on tax liens were found to have been applied against the proper accounts and those remaining unpaid are summarized on Schedule 3.

There was no change in the tax deeds during the year. Those remaining unpaid are summarized on Schedule 4.

The cash collection of the current year's taxes was 96.1%; while all taxes collected during 1944, both current and prior, was 100%.

TRUST FUND

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

GENERAL

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

Records are kept covering Withholding Tax deductions and monies paid to the Collector of Internal Revenue as required.

During the year, \$7,000 was transferred from the Water Commission and \$2,000 taken from general cash, by vote of the Corporation, to pay the \$9,000 sewer notes that were outstanding.

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

South Paris Village Corporation
Balance Sheet—December 30, 1944
(compared with December 31, 1943)

		ASSETS	
		Dec. 30, 1944	Dec. 30, 1943
1	Cash:		
	Village Corporation	\$2,278.09	\$3,060.37
	Water Commission	9,679.41	8,239.16
		<u>\$11,957.50</u>	<u>\$11,299.53</u>
	Tax Accounts Uncollected:		
2	Taxes	384.66	472.57
3	Tax Liens	285.43	229.32
4	Tax Deeds	133.65	133.65
		<u>803.74</u>	<u>835.54</u>
	Less—Reserve for Collection	183.89	183.89
		<u>619.85</u>	<u>651.65</u>
	TOTAL ASSETS	12,577.35	11,951.18
5	Trust Fund Investment	111.41	109.22
	TOTAL ASSETS AND TRUST INVESTMENTS	\$12,688.76	\$12,060.40
		<u><u> </u></u>	<u><u> </u></u>
		LIABILITIES	
	Notes Payable		\$ 9,000.00
	Water Commission (contra)	\$ 9,679.41	8,239.16
		<u>9,679.41</u>	<u>8,239.16</u>
	TOTAL LIABILITIES	9,679.41	17,239.16
5	Trust Fund Reserve	111.41	109.22
		<u> </u>	<u> </u>
		SURPLUS ACCOUNTS	
	Departmental Balances		
	Forward (net)	\$ 456.19	\$ 317.20
	Net Surplus—Deficit	2,441.75	-5,605.18
		<u>2,897.94</u>	<u>-5,287.98</u>
	TOTAL LIABILITIES, TRUST RESERVE AND SURPLUS ACCOUNTS	\$12,688.76	\$12,060.40
		<u><u> </u></u>	<u><u> </u></u>

Cash Receipts and Disbursements

Year Ended December 30, 1944

Cash Balance—December 31, 1943 \$11,299.53

RECEIPTS

Property and Poll Taxes:

Current Year	\$9,865.24
Prior Years	351.02
	\$10,216.26*

Tax Liens	48.73
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Excise Tax—1944 (Town of Paris)	223.83
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	From State	Other Sources	
Departmental:			
Protection		50.00	
Health and Sanitation		192.50	
Library	\$42.00		
Unclassified		643.28	
	42.00	885.78	
			927.78

Water Commission	14,725.45
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Withholding Tax	27.02
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TOTAL RECEIPTS	26,169.07
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TOTAL AVAILABLE	\$37,468.60
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DISBURSEMENTS

Departmental Accounts	\$10,224.42
Water Commission	13,240.16
Notes Payable	2,000.00
1943 Lien Costs	19.50
Withholding Tax	27.02
	25,511.10

CASH BALANCE—December 30, 1944	\$11,957.50
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* Does not include \$85.34 liens and \$50.75 abatements handled as cash transfers on Corporation books.

1944 Valuation, Tax Assessment and Collection

Year Ended December 30, 1944

VALUATION:

Real Estate—Resident	\$910,200.00	
—Non-resident	101,080.00	
	<hr/>	\$1,011,280.00
Personal Estate—Resident	262,620.00	
—Non-resident	17,675.00	
	<hr/>	280,295.00
		<hr/>
TOTAL VALUATION		<u><u>\$1,291,575.00</u></u>

ASSESSMENT:

Valuation x Rate—\$1,291.575 x .076	\$ 9,815.98	
445 Polls @ \$1.00	445.00	
	<hr/>	
TAX COMMITMENT	10,260.98	
Supplemental Taxes	4.80	
	<hr/>	
	10,265.78	
Less—Assessors' Error	1.34	
	<hr/>	
CHARGED TO COLLECTOR		\$ 10,264.44

COLLECTION:

Cash to Treasurer	9,865.24	
Abatements	14.54	
	<hr/>	9,879.78
		<hr/>
UNCOLLECTED 1944 TAXES—12/30/44	\$	<u><u>384.66</u></u>

COMPUTATION OF ASSESSMENT

Requirements: Appropriations	\$ 10,023.00	
Tax Commitment (as above)	10,260.98	
	<hr/>	
Excess of Commitment:		
Overlay—Transferred to Net Surplus	\$	<u><u>237.98</u></u>

Analysis of Change from Net Deficit to Net Surplus

Year Ended December 30, 1944

Net Deficit—December 31, 1943		\$5,605.18
Transactions affecting prior years:		
Charges—Abatements	\$ 36.21	
—Adjustment, Water Commission Account	4.96	
	<u>41.17</u>	
		5,646.35
Transactions affecting current year:		
Operating Accounts—		
Credits—Departmental Balances—		
Unexpended	\$649.29	
Overdraft	11.92	
	<u>637.37</u>	
—Overlay	237.98	
—Supplemental Tax	4.80	
—Excise Tax	223.83	
	<u>466.61</u>	
—Payment on Notes (by transfer from Water Commission)	7,000.00*	
	<u>8,103.98</u>	
Charges—Abatements	14.54	
—Adjustment, Tax Commitment	1.34	
	<u>15.88</u>	
Net Credits for Current Year		8,088.10
NET SURPLUS—December 30, 1944		<u><u>\$2,441.75</u></u>

* Notes Payable—December 31, 1943 \$9,000.00

Paid During 1944:

By transfer from Water Commission	\$7,000.00
From General Cash	2,000.00
	<u>\$9,000.00</u>

Reconciliation of Treasurer's Cash Balance

December 30, 1944

Balance per statement (The Casco Bank and Trust Co.)	\$ 8,468.43
Add—Deposits not credited (verified)	\$1,713.29
	2,163.71
	248.71
	1,423.94
	<u>5,549.65</u>
	14,018.08
Debit—Outstanding checks	<u>2,060.58</u>
CASH BALANCE—December 30, 1944	<u>\$11,957.50</u>

Summary of Tax Deeds with Supporting Detail

Year Ended December 30, 1944

Year	Uncollected 12/31/43	Uncollected 12/30/44
1935	\$ 39.90	\$ 39.90
1934	55.16	55.16
1933	23.79	23.79
1932	14.80	14.80
	<u>\$133.65</u>	<u>\$133.65</u>

	1935	1934	1933	1932	Total
Barnett, Anna	\$13.44	\$12.88	\$12.88		\$ 39.20
Buck, May—Devisees	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, F. 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>

Summary of Taxes
Year Ended December 30, 1944

Year	Uncollected 12/31/43	New Taxes	Collected	Abatements	Tax Liens	Uncollected 12/30/44
1944		\$10,264.44	\$ 9,865.24	\$14.54		\$384.66
1943	\$445.06		338.17	21.55	\$85.34	
1942	22.20		9.54	12.66		
1941	5.31		3.31	2.00		
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$472.57	\$10,264.44	\$10,216.26	\$50.75	\$85.34	\$384.66
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Summary of Tax Liens with Supporting Detail

Year	Uncollected 12/31/43	New Liens	Costs Added	Collected	Uncollected 12/30/44
1943		\$85.34	\$19.50	\$ 3.20	\$101.64
1942	\$73.76			43.76	30.00
1941	28.83			1.77	27.06
1940	52.50				52.50
1939	27.75				27.75
1938	16.56				16.56
1937	15.22				15.22
1936	14.70				14.70
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$229.32	\$85.34	\$19.50	\$48.73	\$285.43
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	1943	1942	1941	1940	1939	1938	1937	1936	Total
Andrews, Alton A.	\$ 8.98								\$ 8.98
Allen, Wallace	6.26								6.26
Barnett, Anna	11.70	\$12.75	\$13.05	\$12.60					50.10

[illegible]

Trust Fund

	Original Fund	Balance 12/31/43	Interest Earned	Balance 12/30/44
Moore Park Trust Fund	\$50.00	\$109.22	\$2.19	\$111.41
On deposit South Paris Savings Bank—Book #5063.				

Detail of Uncollected Taxes

1944

Andrews, Alton A.	\$ 8.36	King, William J.	1.11
Barnett, Anna	11.40	Libby, Edgar A.	1.11
Buck, Allen L.	3.15	Lord, Paul	1.00
Bates, Leslie	1.00	Millett, Percy A.	14.68
Brown, Horace	1.11	Morse, Freeman	1.11
Brown, Ethan	1.49	Munce, Clement H.	1.11
Belanger, Emile	1.00	McAllister, S. Howard	1.11
Carne, Homer C.	1.11	Parsons, George S.	12.92
Curtis, Ethel L.	11.40	Young, Roland	1.00
Croteau, A. A. and Lauzier, F. T.	19.00	Wagman, Pauline	3.04
Durgin, Fannie—Heirs	6.08	Whitman, Walter G.	8.36
Eastman, Andrew J.	35.15	Campbell, Gertrude D.	.27
Greene, Lloyd	1.00	Schoff, L. F.—Heirs	25.84
Harlow, Everett A.	1.87	Wilburger, Norma	.19
Harding, Walter L.	1.19	Smith, Archie M.	28.88
Howe, Marshall A.	1.11	Hamel, W. P.	.76
Heikkinen, Emil	3.39	Paid after books were closed	172.25
Hamlin, Henry C.	1.11		
			<u>\$384.66</u>

Report of Chief Engineer

To the Citizens of South Paris Village Corporation :

I am submitting my thirteenth annual report.

Organization was completed April 1, 1944.

Wm. G. Cushman, Chief Engineer.

Solomon N. Gay, First Assistant.

Lloyd J. Webster, Second Assistant.

HOSE CO. No. 1

Carroll Edwards, foreman

Howard Lowe, assistant foreman

Francis Edwards, clerk

Harry Gordon, hydrantman

Bernard Jackson, 1st. pipeman

Francis Edwards, assistant pipeman

Fred Durgin, 2nd pipeman

Leon Stearns, assistant pipeman

Hosemen: Carl Coburn, Lawrence Cushman, Harold Jackson,
Wilbur Viles, Leo Morrisette, Richard DeCato, Ivan Coumont,
Arne Cummings, Mark Kingsley, Bob Lewis, Elmer Berry.

HOSE CO. No. 2

Donald Wing, foreman

Edwin Scammon, assistant foreman

Francis Noyes, clerk

Leroy Witham, hydrantman

Hosemen: I. G. Moore, Chas. Lawrence, Chas. Hammond,

Wade Hapgood, Leslie Hall, Leon Burgess, Freeman Morse, Harold Mitchell, Henry Merrill, Herman Barnett, Lawrence McKeen.

No Ladder Co. was organized.

In the last year we have had some very bad fires, and have been more or less handicapped by losing so many firemen to the Army

We had 71 calls: 5 general alarms, 6 town fires, 4 grass and rubbish fires, 56 chimney fires.

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 6th day of March, A.D. 1945, 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 purchase 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 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.

Art. 18. To see what sum of money the Corporation will grant and raise for the purchase of Sewer Maintenance Equipment.

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

South Paris, Maine, February 14, 1945.

EARLE R. CLIFFORD,

Clerk of the South Paris Village Corporation.