

1947

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, 1947

South Paris (Me.)

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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, 1947

**Ernest F. Shaw, Printer
South Paris, Maine
1948**

Corporation Officers

Assessors

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

Clerk

W PAUL WHITTEN

Treasurer

ROBERT T. SMITH

Collector

EIMORE C. EDMUNDS

Water Commission

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

Engineers

SOLOMON N. GAY BERNARD E. JACKSON
HAROLD E. JACKSON

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, 1947:

Real Estate April 1, 1947

Resident	\$1,066,985.00
Non-resident	107,275.00
	<hr/>
Total real estate	\$1,174,260.00
Resident personal	\$339,670.00
Non-resident personal	64,575.00
	<hr/>
Total personal estate	404,245.00
	<hr/>
Total valuation	\$1,578,505.00

Number of polls assessed, 542.
Gain in valuation, \$106,425.00.

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

Appropriated and Assessed

Street lights	\$2,300.00
Parks	450.00
Library	1,000.00
Fire Department	2,500.00
Fire Station repairs	250.00
Fire Station janitor and fuel	325.00
Fire alarm maintenance	150.00
Hydrant rental	1,785.00
Police	1,700.00
Miscellaneous	1,600.00
Clock	12.00
Compensation insurance	165.00
Overlay	299.98
Supplemental taxes	20.94
<hr/>	
Total committed to collector	\$12,557.92
Excise tax received in 1947	\$507.27

Appropriation Accounts

A. Protection

1. Fire Department

RECEIPTS

Balance January 1, 1947	\$287.60
Appropriation	2,500.00
South Paris Savings Bank, loan on special appropriation	1,534.00
Harold Jackson, sale of siren	24.50
Hector J. Cyr Co., sale of merchandise	5.42
Boston Woven Hose & Rubber Co., refund	26.00
Transferred from Miscellaneous account, to correct error in posting	192.50
	<hr/>
Total receipts	\$4,570.02

EXPENDITURES

Assessors' warrants	4,968.33
	<hr/>
Overdraft transferred to Summary	\$398.31

ASSESSORS' WARRANTS ITEMIZED

<i>Solomon Gay, chimney and grass fires</i>	\$589.25
Francis Edwards, Hose Co. No. 1	569.00
Harold Mitchell, Hose Co. No. 2	364.75
Frank Strobeck, Hook & Ladder Co.	253.50
W. J. Wheeler Co., Inc., insurance	115.20
Market Square Shell Station, gas, oil and supplies	50.96
Amey's Service Station, gas, oil and supplies	14.51
Titus Motor Co., gas, oil and supplies	14.59
Lothrop's Service Station, gas, oil and supplies	15.04
American LaFrance Foamite Corporation, supplies	15.09
Portland Rubber Co., supplies	8.61
Quaker Rubber Corporation, hose	300.00
Boston Woven Hose & Rubber Co., hose	1,300.00
Paris Tanning Co., portable pump and hose	122.06
L. M. Longley & Son, repairs	5.89
Advertiser-Democrat, advertising	5.60
Carlton Eastman, plowing snow	4.00
Paris Farmers' Union, shovels	25.47

Paris Mfg. Co., ladder sides	9.60
Smith Electric Co., repairs	8.08
Lauzier's Auto Body Shop, repairs	102.84
Blanchard's Associates, Inc., pressure valve	173.40
Eastern Fire Equipment Co., equipment	900.69
Total	\$4,968.33

2. Fire Station Janitor and Fuel

RECEIPTS

Balance January 1, 1947	\$203.93
Appropriation	325.00
Cash from Water Department	50.00
Total receipts	\$578.93

EXPENDITURES

Assessors' warrants	565.40
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Balance December 31, 1947	\$13.53
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ASSESSORS' WARRANTS ITEMIZED

A. W. Walker & Son, fuel	\$143.40
Walter Wheeler, fuel	10.00
Lewis P. Knight, janitor	112.00

Total	\$565.40
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3. Fire Station Repairs

RECEIPTS

Appropriation	\$250.00
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EXPENDITURES

Assessors' warrants	259.50
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Overdraft transferred to Summary	\$9.59
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ASSESSORS' WARRANTS ITEMIZED

M. Alpren, floor plates	\$104.40
Sanborn's Motor Express, Inc., express	4.18
Paris Tanning Co., lumber	51.02
W. G. Pratt, labor	99.90

Total	\$259.50
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4. Fire Alarm System Maintenance

RECEIPTS

Balance January 1, 1947	\$128.41
Appropriation	150.00
Transferred from Overlay, by vote of Corporation	135.00
	<hr/>
Total receipts	\$413.41

EXPENDITURES

Assessors' warrants	428.30
	<hr/>
Overdraft transferred to Summary	\$14.89

ASSESSORS' WARRANTS ITEMIZED

Central Maine Power Co., compressor and repairs	\$75.88
Frank C. Packard, care of fire alarm	100.00
Clarence L. Jackson, ringing alarm	50.00
The Gamewell Co., supplies	196.17
Howard's Rexall Store, supplies	1.05
Lawrence L. Moore, labor	5.20
	<hr/>
Total	\$428.30

5. Watchman and Police

RECEIPTS

Balance January 1, 1947	\$262.01
Appropriation	1,700.00
	<hr/>
Total receipts	\$1,962.01

EXPENDITURES

Assessors' warrants	1,912.37
	<hr/>
Balance December 31, 1947	\$49.64

ASSESSORS' WARRANTS ITEMIZED

Clarence L. Jackson, night police	\$1,820.00
Bernard Jackson, watching July 4th	4.50
Donald P. Chapman, watching July 4th	4.50
Frank Lauzier, watching July 4th	4.50
Leslie Getchell, watching July 4th	4.50
Francis Martin, watching July 4th	4.50
Harry Gordon, watching July 4th	4.50

CORPORATION REPORT

Harold Jackson, watching July 4th	4.50
Harold Mitchell, watching July 4th	4.50
Detex Watch Clock Corp., repairs for clock	15.70
Railway Express Agency, express on clock	.67
Francis Martin, fire patrol	5.00
Bernard Bailey, fire patrol	5.00
Arlington Gay, fire patrol	5.00
Dean Martin, fire patrol	5.00
Town of Paris, fire patrol	20.00
Total	\$1,912.37

6. Hydrant Rental

RECEIPTS

Appropriation	\$1,785.00
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EXPENDITURES

Assessors' warrant, South Paris Village Corporation Water Works	1,785.00
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Account balanced.

7. Street Lights

RECEIPTS

Appropriation	\$2,300.00
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EXPENDITURES

Assessors' warrants, Central Maine Power Co.	1,966.81
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Balance December 31, 1947	\$333.19
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B. Health and Sanitation**1. Sewer Construction Western Section**

RECEIPTS

Loans from South Paris Savings Bank	\$56,000.00
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EXPENDITURES

Assessors' warrants	54,095.83
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Balance December 31, 1947	\$1,904.17
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ASSESSORS' WARRANTS ITEMIZED

Harry E. Green, engineer	\$1,500.00
Albert E. Moore, inspector	1,585.25
Hector J. Cyr Co. and Carlton Denico, contractors	50,019.45
Oxford County Agricultural Society, land damage	500.00
Edith Maxim, land damage	250.00
Harvey E. Powers, recording deed	2.10
Sewer Maintenance Account, repayment of amount paid	
Harry E. Green for sewer survey	102.50
Robert T. Smith, legal services and expenses	36.53
Ashley R. Bean, services rendered	40.00
Donald P. Chapman, services rendered	60.00
	<hr/>
Total	\$54,095.83

2. Sewer Maintenance

RECEIPTS

Balance January 1, 1947	\$231.27
Receiving tapping fees from the following:	
Lela Starbird	25.00
Medora Campbell	35.00
Transferred from sewer construction account	102.50
	<hr/>
Total receipts	\$393.77

EXPENDITURES

Assessors' warrants	276.20
	<hr/>
Balance December 31, 1947	\$117.57

ASSESSORS' WARRANTS ITEMIZED

Harry E. Green, sewer survey	\$102.50
I. G. Moore, labor	128.00
Albert J. Stearns, legal services	35.00
W. G. Pratt, supplies	.70
	<hr/>
Total	\$276.20

C. Recreation**1. Public Library****RECEIPTS**

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

EXPENDITURES

Assessors' warrants, South Paris Public Library	1,070.00
	<hr/>

Account balanced.

2. Public Park**RECEIPTS**

Appropriation	\$450.00
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EXPENDITURES

Assessors' warrants	349.30
	<hr/>
Balance December 31, 1947	\$100.70

ASSESSORS' WARRANTS ITEMIZED

Clarence L. Jackson, care of Park and repairs	\$295.08
N. Dayton Bolster Co., paint	7.35
Paris Farmers' Union, fertilizer and grass seed	22.70
Paris Hardware Co., lawn mower and supplies	24.17
	<hr/>
Total	\$349.30

3. Fair Street Park**RECEIPTS**

Balance January 1, 1947	\$97.99
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EXPENDITURES

Assessors' warrant, Eugene A. Dean, care of park for 1947	10.00
	<hr/>
Balance December 31, 1947	\$87.99

D. Unclassified**1. Miscellaneous Account**

RECEIPTS

Appropriation	\$1,600.00
Paris Village Corporation, fires	29.00
Town of Paris, fires outside Corporation	649.25
Canadian National Railway, fighting fires	145.50
Solomon Gay, fire chief	15.00
Rent of fire hall	4.00
Cost and interest on tax liens	6.16
	<hr/>
Total receipts	\$2,448.91

EXPENDITURES

Assessors' warrants	\$2,507.70
	<hr/>
Overdraft transferred to Summary	\$58.79

ASSESSORS' WARRANTS ITEMIZED

Central Maine Power Co., lights at fire station	56.92
Ernest F. Shaw, Corporation reports	212.90
Ernest F. Shaw, printing	11.00
Earle R. Clifford, delivering reports and postage	8.49
Treasurer of State, 1946 audit	73.12
Harry M. Shaw, services as moderator, 2 meetings	20.00
W. J. Wheeler & Co., Inc., insurance	14.00
W. J. Wheeler & Co., Inc., bonds for collector and treasurer	40.00
Howard's Rexall Store, valuation books and supplies	23.15
Town of Paris, office supplies	1.20
Marks Printing House, tax receipts and supplies	30.40
Casco Bank & Trust Co., imprinting check book	5.13
Robert T. Smith, legal services	34.00
Helen L. Briggs, clerical work	20.85
Elmore C. Edmunds, commission on tax collections	230.55
Elmore C. Edmunds, postage	21.71
Elmore C. Edmunds, abatements allowed, as per list	27.03
Town of Paris, rent of office and safe	50.00
Robert T. Smith, salary as treasurer	100.00
W. Paul Whitten, salary as clerk	12.00
Fire Department Account, to correct error in posting	192.50
Solomon N. Gay, attending fires outside Corporation	392.25

Solomon N. Gay, salary as fire chief	175.00
Bernard S. Jackson, salary as first assistant	125.00
Harold B. Jackson, salary as second assistant	125.00
James E. Mason, salary as assessor	100.00
Ashley R. Bean, salary as assessor	140.00
D. P. Chapman, salary as assessor	150.00
Ashley R. Bean, bookkeeping	50.00
Kenneth Irons, labor on Christmas lights	4.50
E. G. Myers, labor on Christmas lights	13.50
F. L. Marcotte, labor on Christmas lights	13.50
H. K. Palmer, labor on Christmas lights	13.50
Richard I. Turner, labor on Christmas lights	4.50
Percy L. Turner, car to Augusta	6.00
Eugene A. Dean, care of Fair Street Park for 1946	10.00

Total	\$2,507.70
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Abatements Allowed

Total abatements allowed 1946	\$10.22
Total abatements allowed 1947	16.81

\$27.03

2. Town Clock

RECEIPTS

Appropriation	\$12.00
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EXPENDITURES

Assessors' warrant, Helen L. Briggs	12.00
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Account balanced.

3. Compensation Insurance

RECEIPTS

Appropriation	\$165.00
W. J. Wheeler & Co., Inc., refund	21.60

Total receipts	\$186.60
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EXPENDITURES

Assessors' warrant, W. J. Wheeler & Co., Inc., compensation insurance	170.00
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Balance transferred to Summary	\$16.60
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F. Special Assessments**1. Overlay**

RECEIPTS

Overlay in assessing	\$299.98
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EXPENDITURES

Transferred to Fire Alarm maintenance account, by vote of Corporation	135.00
Balance transferred to Summary	<u>\$164.98</u>

2. Supplemental Taxes

RECEIPTS

Supplemental taxes collected	\$20.94
Transferred to Summary.	

3. Excise Tax

RECEIPTS

Town of Paris	\$507.27
Transferred to Summary.	

Summary of Overdraft and Unexpended Balances

	Overdraft	Unexpended
Fire Department	\$ 398.31	
Fire Station repairs	9.50	
Fire Alarm System maintenance	14.89	
Compensation insurance		\$ 16.60
Miscellaneous	58.79	
Overlay		164.98
Supplemental taxes		20.94
Excise tax		507.27
Net unexpended to net debt	228.30	
	\$ 709.79	\$ 709.79

Respectfully submitted,

JAMES E. MASON,

DONALD P. CHAPMAN

ASHLEY R. BEAN,

Assessors of South Paris Village Corporation.

Annual Report of the Water Commission

During the year 1947 we have finished taking up the 6" pipe from the old supply line, 3140 feet, and relaid 500 feet of this amount from Western Avenue to the home of Roland Swan; also laid 1,000 feet on Oxford Street, and placed a hydrant near the home of Herman Bean. We now have on hand 2600 feet of the 6" pipe taken from the old supply line ready to relay on any necessary extensions.

Considerable expense for the Water Company was incurred in the building of the Western section of sewer and the new street, a part of which was recovered from the Hector J. Cyr Company and the Hinman Company.

We have added 15 new services during the past year, and one 2" meter at the factory of the Oxford County Pickle Co., and a new 2" meter at the Grand Trunk service.

As our auditors' report shows, we had on hand in cash with the Corporation Treasurer, \$22,240.40, and cash in office at time of audit, \$2,364.33; a total of \$24,604.73. This, with \$60,000.00 bonds retired, and sewer notes paid amounting to \$25,547.37 plus the accumulated depreciation of about \$30,000.00 during the past twenty-three years, shows us a net gain of \$140,000.00 during this period.

RECOMMENDATIONS:

There are additional extensions of mains which should be made during the coming year. Also the Commission is of the opinion that a new well should be seriously considered during the coming year, in order to take care of the peak load during certain periods, as our normal consumption of water has more than doubled since our first well was installed in 1936, and more than trebled during the periods of our peak load.

SOUTH PARIS WATER COMMISSION,

George L. Skinner,
A. F. Goldsmith
C. O. Barrows.

Orders Drawn

Advertiser-Democrat, ad in paper	53.90
Amey Service Station, truck expense	112.15
Benson, Roscoe, labor	31.13
Berry Paper Co., supplies	3.02
Billings, James E., labor	106.40
Blake, W. L. Co., supplies	323.65
Bolster, N. D. Co., supplies	15.25
Brown-Wales Co., supplies	1,104.50
Buehl, John, labor	18.00
Burnham & Morrill Co., pipe & fittings	85.98
Canadian National Railways, crossing fee	1.00
Central Maine Power Co., power purchased	3,575.39
Clifford, O. K. Co., truck expense	19.75
Collector Internal Revenue, withholding tax	346.50
Culbert, Guy, labor	179.39
Curtis, Ernest J., labor	28.13
Cushman, W. G., labor	944.76
Cyr, Hector J. Co., shovel and bulldozer	426.28
Dougherty, Walter, repairs on equipment	10.75
Ellis & Ford Mfg. Co., supplies	9.83
Etheridge Foundry & Machine Co., supplies	334.70
Foster, Bert, labor	18.00
Frost, E. Richmond, labor	401.93
General Auto Body Shop, welding	59.50
Gilman, Mrs. E. M., refund	3.32
Green, Thomas, labor	18.00
Goldsmith, A. F., Supt., salary	885.00
Goldsmith, Bessie, clerical	24.00
Hodgdon, Alonzo, labor	80.04
Howards, Inc., repair of pump	46.00
Howard's Rexall Stores, supplies	2.31
Huotari, John E., labor	1,696.87
Huotari's Garage, supplies	14.70
Hydraulic Development Corp., hydrotite	50.00
Longley & Son, supplies	85.96
Lucas, Weldon, labor	13.33
Maine Water Utilities Ass'n., dues	10.00
Merrill, Lawrence, labor	29.58
Market Square Shell Station, truck expense	55.14
Maloon & Kaustinen, supplies	36.19
Maxim's Machine & Welding Shop, machine work	2.90
Millett, Fish & Dresser, audit	90.00
Moore, I. G., yarding pipe	185.00

CORPORATION REPORT

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McMillin, John, labor	41.87
N. E. Tel. & Tel. Co., service and tolls	100.32
Newcomb, Edw. H., electrical work on switch	69.90
Norway Water District, <i>repairing and moving hydrants</i>	73.00
Noble, N. A., Jr., machine work	26.00
Paris Hardware Co., supplies	50.57
Paris Manufacturing Co., supplies	1.81
Pittsburgh Equitable Meter Co., supplies	101.40
Pratt, W. G., supplies	5.20
Record, Lawrence, labor	10.40
Ripley & Fletcher, truck expense	258.74
Richardson, Clifford, labor	197.08
Sanborn's Motor Express, express	6.34
Shaw, Ernest, printing	24.50
So. Paris Inn, board of engineers	36.25
So. Paris Village Corp., rent	50.00
Stoney Brook Print Shop, printing	17.75
Talbot, Ernest, labor	1,151.73
Walker, A. W. & Son, supplies	16.98
Wheeler, W. J. Co., insurance	20.00
Wilson, Bernice, clerical	546.32

\$14,306.69

Balance Sheet

South Paris Village Corporation Water Works

As at December 31, 1947

ASSETS

CURRENT ASSETS:

Cash (Corporation Treasurer)		\$22,240.40
Cash in Office		2,364.33
Accounts Receivable:		
Sales and Jobbing Customers	\$577.21	
Water Customers	1,782.85	
		<hr/>
		2,360.06
Materials and Supplies		2,126.83
		<hr/>

\$29,091.62

FIXED ASSETS:

Fixed Capital—June 30, 1915		\$60,352.25
Subsequent Additions:		
Land	\$650.00	
Dams and Wells	12,512.02	
Reservoirs and Standpipes	558.56	
Electric Power—Pumping Equipment	6,835.18	
Pumping Station Structure	1,400.00	
Purification System	685.93	
Distribution Mains	30,851.54	
Services	1,347.85	
Hydrants and Fire Cisterns	1,646.58	
Meters	993.90	
Law Expenses	32.75	
Engineering	13.63	
Other Equipment	2,722.72	
General Office Equipment	233.07	
		<hr/>
		60,483.73

Less:		\$128,835.98
Accumulated Depreciation		29,609.22
		<hr/>

99,226.76

TOTAL ASSETS

\$128,318.38

LIABILITIES AND CAPITAL**CURRENT LIABILITIES:**

Advance Payment of Water Rentals \$1,423.70

Employees' Withholding Tax 56.00

\$1,479.70

CONTRIBUTIONS FOR CONSTRUCTION 580.00

EARNED SURPLUS 126,258.68

TOTAL LIABILITIES AND CAPITAL \$128,318.38

South Paris Village Corporation Water Works

Statement of Profit and Loss

For the Year Ended December 31, 1947

WATER SERVICE REVENUES:

Metered Residential Sales	\$22.00
Flat Rate Residential Sales	6,362.77
Flat Rate Commercial Sales	1,489.86
Metered Commercial Sales	970.22
Metered Industrial Sales	4,432.34
Flat Rate Industrial Sales	647.18
Public Fire Protection	1,785.00
Miscellaneous Water Sales	144.00
	\$15,853.37

OPERATING EXPENSES:

Pumping Expense—Operations:

Pumping Labor	\$351.27
Power Purchased	3,575.39
	\$3,926.66

Distribution Expense—Operations:

Distribution Labor	470.59
Pumping Expense—Maintenance:	
Repairs to Pumping Station Building and Fixtures	\$61.90
Repairs to Pumping Equipment	144.81
	206.71

Distribution Expense—Maintenance:

Repairs to Distribution Mains	\$203.09
Repairs to Services	908.29
Repairs to Hydrants	114.67
Repairs to Distribution Building and Fixtures	27.00
Other Distribution Maintenance	3.75
	1,261.80

General and Miscellaneous Expense:	
Salaries and Expense of General Officers	\$923.00
Salaries and Expense of General Office Clerk	684.22
General Office Supplies and Expense	333.51
Transportation Expense	731.39
Storeroom Expense	22.65
Insurance	20.00
Miscellaneous General Expense	20.13
	<hr/>
	2,734.90
Total Operating and Maintenance Expense	\$8,600.66
Depreciation	1,924.63
	<hr/>
	10,525.29
NET OPERATING REVENUE	<hr/>
	\$5,328.08
OTHER REVENUE:	
Income from Sales and Jobbing	174.38
	<hr/>
NET INCOME TRANSFERRED TO SURPLUS	\$5,502.46

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

	1947	1946	1937
Operating Revenue:			
Commercial Sales	\$ 8,988.85	\$ 9,664.04	\$ 7,273.56
Industrial Sales	5,079.52	4,777.54	2,029.72
Hydrants Rentals	1,785.00	1,732.50	1,610.00
	\$ 15,853.37	\$ 16,174.08	\$ 10,913.28
Operating Expense:			
Pumping—Operation	\$ 3,926.66	\$ 3,629.22	\$ 1,805.66
Pumping—Maintenance	206.71	2,076.60	
Water Purchases			5.01
Purification—Maintenance			.20
Distribution—Operation	470.59	387.44	17.48
Distribution—Maintenance	1,261.80	901.99	1,002.01
General—Operations	2,734.90	2,431.07	1,443.63
Depreciation on System	1,924.63	1,962.51	1,744.59
Uncollectible Bills			271.16
	\$ 10,525.29	\$ 11,388.83	\$ 6,289.74
Net Operating Profit	\$ 5,328.08	\$ 4,785.25	\$ 4,623.54
Non-Operating Revenue:			
Sales and Jobbing	\$ 174.38	\$ 143.78	\$ 137.11
Non-Operating Expense:			
Interest on Deductions			\$ 461.62
Net Profit	\$ 5,502.46	\$ 4,929.03	\$ 4,299.03

State of Maine

State Department of Audit

Augusta

February 4, 1948

Board of Assessors

South Paris Village Corporation

South Paris, Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the South Paris Village Corporation have been audited by Auditors J. T. Singer and C. G. Hawes for the period January 1, 1947 to December 31, 1947 inclusive.

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

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

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB/am

COMMENTS

Re: Audit of Accounts—South Paris Village Corporation—January 1, 1947 to December 31, 1947

CASH

Cash available for current expenditures at December 31, 1947 amounted to \$24,856.00, which amount reconciled with the bank statement of the Casco Bank and Trust Company.

All receipts were examined and found to be correctly recorded.

Expenditures were made by check and were supported by properly authorized warrants.

TAXES RECEIVABLE

The 1947 commitment of taxes, which amounted to \$12,536.98, was added and found in agreement with the Assessors' warrant to the Tax Collector. Supplemental taxes in the amount of \$20.94 were collected. The balance due from the Collector on this commitment was represented by a list of unpaid taxes, according to the records of the Collector.

Prior years' taxes receivable amount to \$4.00.

TAX LIENS

The balance of tax liens at December 31, 1947 was \$44.08. Payments received during the year appeared to have been applied against the proper accounts. All tax liens on file with the Treasurer were examined.

TAX DEEDS

At the close of the year, unpaid tax deeds amounted to \$30.09 and are listed on Schedule A-10.

NOTES PAYABLE

Sewer construction notes of \$56,000.00 and fire equipment notes of \$1,534.00 were outstanding at December 31, 1947. These notes were authorized at special Corporation meetings.

DEFICIT

The Net Deficit was \$56,283.06 at the end of the year. The major items affecting this account were the notes issued during the year.

TRUST FUND

The time deposit of the Moore Park Fund was examined. The income had not been withdrawn during the year.

GENERAL

The bonds of the Tax Collector and Treasurer were examined and found to be satisfactory.

Comparative Balance Sheet

December 31, 1946 to December 31, 1947

General Fund

	December 31, 1947	December 31, 1946
ASSETS		
Cash		
On Hand and in Bank (Exhibit B)	\$24,856.00	\$21,336.02
Taxes Receivable (Schedule A-1)	1,181.10	251.25
Tax Liens (Schedule A-2)	44.08	139.08
Tax Deeds (Schedule A-3)	30.09	69.29
Less—Reserve for Losses	13.14	34.64
	16.95	34.65
TOTAL—GENERAL FUND	\$26,098.13	\$21,761.00
 LIABILITIES		
Notes Payable (Schedule A-1)	\$57,534.00	
 DEFICIT		
Appropriated Surplus (Ex. D)	\$24,847.19	\$18,238.36
Net Deficit (Ex. E)	56,283.06	3,522.64
	31,435.87	\$21,761.00
TOTAL—GENERAL FUND	\$26,098.13	\$21,761.00

TRUST FUNDS

ASSETS		
Time Deposits (Schedule A-5)	\$118.23	\$115.91
TOTAL — TRUST FUNDS	\$118.23	\$115.91
 LIABILITIES		
Principal (Schedule A-5)	\$50.00	\$50.00
Unexpended Income (Schedule A-5)	68.23	65.91
TOTAL—TRUST FUNDS	\$118.23	\$115.91

The complete report of the audit is on file in the office of the Assessors.

Report of Chief Engineer

To the Citizens of the South Paris Village Corporation:

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

Our organization was completed in April with:

Solomon Gay, chief engineer.

Bernard Jackson, 1st assistant.

Harold Jackson, 2nd assistant.

HOSE CO. NO. 1

Hiram Gatchell, foreman.

Ivan Coumont, assistant foreman.

Francis Edwards, clerk and driver.

Frank Lauzier, maintenance man.

Wilbur Viles, Carl Coburn, Carroll Edwards, Howard Lowe, Arlington Gay, Leon Stearns, Lawrence Cushman, Harry Gordon, Ray Frost, Aarne Cummings, James Carey, Wm. Cushman, Harvey Perry, Frank Rowe, Edward Swett, Wilho Maters, Stewart Smith.

HOSE CO. NO. 2

Henry Merrill, foreman.

Wm. Tuttle, Sr., assistant foreman.

Harold Mitchell, clerk and driver.

Leslie Hall, Chas. Lawrence, Joe Witham, Herman Barnett, Harland Shaw, Freeman Morse, James House, Wm. Tuttle, Jr., Chas. Cutler, Hiram Gatchell, Jr., Bob Lewis, Donald Wing, Leon Burgess, Willis Ames, Chas. Hammond, Peter Rosenberg, Andrew Eastman, Ronald Richards, Albert Martin, Henry Gabb, James Bennett, Walter Everett.

HOOK AND LADDER CO.

Robert Hicks, foreman.
Bernard Bailey, assistant foreman.
Frank Strobeck.
John Houtaria, driver.

Walter Smith, Mark Kingsley, Richard DeCato, Donald Guilford, Lawrence Parlin, Ora Blossom, Elwood Titus, Ernest Talbot, Robert Lowell.

During this year we have had quite a few calls from outside the village and about twice as many calls here in the Corporation. For this reason and the rising cost of equipment I feel the Corporation needs a new pumper, as pointed out at a recent meeting, and more money allotted to the fire department for equipment and expenses this coming year.

The men have put a lot of time into the fire department this last year, so I feel they should have the full support of the citizens of this Corporation.

For the last year we have had calls as follows—

- 10 town fires.
- 2 grass fires on railroad.
- 7 other out of town fires.
- 22 chimney fires.
- 6 alarm fires.
- 14 miscellaneous, including grass fires, oil burners, car fires, dump fires and buildings, but no alarm.

Respectfully submitted,

SOLOMON N. GAY,

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, 1948, at 7.30 P. M., to act on the following articles:

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

Art. 2. To see if the Corporation will accept the reports of the Assessors, Collector, Treasurer, Chief Engineer of the Fire Department and the Water Commission.

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

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

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

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

Art. 7. To see what sum of money the Corporation will grant and raise for the care of the Fire Alarm System for the ensuing year.

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

Art. 9. To see what sum of money the Corporation will grant and raise for Night Watchman and Police for the ensuing year.

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

Art. 11. To see what sum of money the Corporation will grant and raise for the expense of Janitor Service and Fuel for the fire station for the ensuing year.

Art. 12. To see if the Corporation will vote to purchase Workmen's Compensation Insurance for the employees of the Corporation for the ensuing year and raise money for the same.

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

Art. 14. To see if the Corporation will vote to pay for the Premium on Bonds for the Collector and Treasurer and raise money for the same.

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

Art. 16. To see what sum of money the Coporation 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 if the Corporation will authorize the Water Commission to install an additional well on the property of the Village Corporation and appropriate from the funds of the Water Company a sum not to exceed \$15,000.00 for that purpose.

Art. 19. To see what action the Corporation will take in regard to the establishment of a Sewer District, or a combined Water and Sewer District, and if it so votes, to appoint a committee of three members to take the necessary legal steps to put this into effect.

Art. 20. To see if the Corporation will vote to accept the amount of money voted by the Town of Paris for the privilege of disposing of surface water through the so called Western Section of sewer of the South Paris Village Corporation.

Art. 21. To see what action the Corporation will take in regard to installing a hydrant on Walker Street.

Art. 22. To see if the Corporation will vote to instruct the assessors to locate a new street light at the corner of Walker and Wolcott Street.

Art. 23. To see if the Corporation will vote to grant and raise the additional money necessary to complete payment for the so-called Western Section of sewer.

Art. 24. To see if the Corporation will vote to grant and raise money for retirement of sewer note coming due July 22, 1948.

Art. 25. To see if the Corporation will vote to grant and raise money to pay the interest money on sewer notes.

Art. 26. To see what sum of money the Corporation will grant and raise for the purchase of a new fire truck.

South Paris, Maine, Feb. 11, 1948.

W. PAUL WHITTEN, Clerk,
of South Paris Village Corporation.