

1948

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, 1948

South Paris (Me.)

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ANNUAL
REPORT

**South Paris
Village
Corporation**

**Year Ending
December 31**

1948

MAR 14 1949

Annual Report

of the

Assessors, Treasurer, Collector

Chief Engineer

Water Commission and

Superintendent of Water Works

of the

South Paris Village

Corporation

for the

Year Ending December 31, 1948

**Ernest F. Shaw, Printer
South Paris, Maine
1949**

Corporation Officers

Assessors

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

Clerk

EARLE R. CLIFFORD

Treasurer

ROBERT T. SMITH

Collector

ELMORE C. EDMUNDS

Water Commission

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

Engineers

SOLOMON N. GAY BERNARD S. 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, 1948:

Real Estate April 1, 1948

Resident,	\$1,099,335.00	
Non-resident,	101,500.00	
		<hr/>
Total real estate,		\$1,200,835.00
Resident personal,	\$346,965.00	
Non-resident personal,	64,075.00	
		<hr/>
Total personal estate,		411,040.00
		<hr/>
Total valuation,		\$1,611,875.00

Number of polls assessed, 542.

Gain in valuation, \$33,370.00.

Rate of taxation, fourteen (.014) mills on the dollar.

Appropriated and Assessed

Street lights and Christmas lights,	\$ 2,919.00
Parks,	280.00
Library,	1,000.00
Fire department,	2,550.00
Fire station janitor and fuel,	620.00
Fire alarm maintenance,	450.00
Hydrant rental,	1,837.50
Police,	2,140.00
Riverside Cemetery,	1,000.00
Miscellaneous,	2,500.00
Care of clock,	12.00
Compensation insurance,	170.00
Sewer note,	4,000.00
Interest on sewer note,	1,360.00
Fire equipment note,	1,534.00
Overlay,	735.75
Supplemental taxes,	138.00
<hr/>	
Total committed to collector,	\$23,246.25
Excise tax received in 1948,	\$856.16

Appropriation Accounts

A. Protection

1. Fire Department

RECEIPTS

Appropriation,	\$2,550.00
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EXPENDITURES

Assessors' warrants,	1,991.96
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Balance December 31, 1948,	\$558.04
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Assessors' Warrants Itemized

Soloman Gay, Chimney and grass fires,	\$ 220.00
Francis Edwards, Hose Co. No. 1,	32.00
Wilbur Viles, Hose Co. No. 1,	224.00
Harold Mitchell, Hose Co. No. 2,	219.00
Frank Strobeck, Hook and Ladder Co.,	97.00
Market Square Shell Station, gas, oil and supplies,	44.56
Amey's Service Station, gas, oil and supplies,	19.90
Titus Motor Co., inspections,	1.50
Lothrop's Service Station, gas,	1.82
Shell Service Station, gas, oil and supplies,	35.50
Motor Supply Co., generator,	15.75
Frank Lauzier, alcohol for trucks,	7.95
L. M. Longley & Son, repairs,	1.65
Smith Electric Co., labor and material,	50.00
Lauzier's Auto Body Shop, repairs,	1.50
Blanchard Associates, equipment,	881.29
Quaker Rubber Corporation, hose,	130.00
Eastern Fire Equipment Co., equipment,	7.33
Ivan's Variety Store, supplies,	1.21
Total,	\$1,991.96

2. Fire Station Janitor and Fuel

RECEIPTS

Balance January 1, 1948,	\$ 13.53
Appropriation,	620.00
	<hr/>
Total receipts,	\$633.53

EXPENDITURES

Assessors' warrants,	455.47
	<hr/>
Balance December 31, 1948,	\$178.06

Assessors' Warrants Itemized

A. W. Walker & Son, fuel,	\$330.47
Walter Wheeler, fuel,	15.00
Lewis P. Knight, janitor,	110.00
	<hr/>
Total,	\$455.47

3. Fire Alarm System Maintenance

RECEIPTS

Appropriation,	\$450.00
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EXPENDITURES

Assessors' warrants,	513.59
	<hr/>
Overdraft transferred to summary,	\$63.59

Assessors' Warrants Itemized

Central Maine Power Co., compressor and repairs,	\$ 33.98
Albert A. Smith, care of fire alarm,	100.00
Clarence L. Jackson, ringing alarm,	50.00
The Gamewell Co., supplies,	304.67
Smith Electric Co., supplies,	7.05
Hiram R. Gatchell, repairs,	11.18
Detex Watch Clock Corporation, repairs to clock,	6.71
	<hr/>
Total,	\$513.59

4. Watchman and Police

RECEIPTS

Balance January 1, 1948,	\$ 49.64
Appropriation,	2,140.00
	<hr/>
Total receipts,	\$2,189.64

EXPENDITURES

Assessors' warrants,	2,079.00
	<hr/>
Balance December 31, 1948,	\$110.64

Assessors' Warrants Itemized

Clarence L. Jackson, night police,	\$2,040.00
Bernard Jackson, special police,	7.75
Donald P. Chapman, special police,	5.00
Francis Martin, special police,	13.50
Harold Jackson, special police,	7.75
Harold Mitchell, special police,	5.00
	<hr/>
Total,	\$2,079.00

5. Hydrant Rental

RECEIPTS

Appropriation,	\$1,837.50
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EXPENDITURES

Assessors' warrant, South Paris Village Corporation Water Works,	1,820.00
	<hr/>
Balance transferred to summary,	\$17.50

6. Street Lights and Christmas Lights

RECEIPTS

Balance January 1, 1948,	\$ 333.19
Appropriation,	2,919.00
Andrew J. Eastman,	6.00
Beatrice Ellingwood,	6.00
	<hr/>
Total receipts,	\$3,264.19

EXPENDITURES

Assessors' warrants,	2,712.88
	<hr/>
Balance December 31, 1948,	\$551.31

Assessors' Warrants Itemized

Central Maine Power Co., lights,	\$2,368.62
E. Walker Abbott, Christmas lights,	297.69
Charles E. Phinney, labor and material,	46.57
	<hr/>
Total,	\$2,712.88

B. Health and Sanitation

1. Sewer Construction, Western Section

RECEIPTS

Balance January 1, 1948,	\$ 1,904.17
Loans from South Paris Savings Bank,	12,000.00
State of Maine,	535.92
Hector J. Cyr,	20.00
Town of Paris,	1,148.50
	<hr/>
Total receipts,	\$15,608.59

EXPENDITURES

Assessors' warrants,	20,421.80
	<hr/>
Overdraft December 31, 1948,	\$4,813.21

Assessors' Warrants Itemized

Hector J. Cyr and Carlton Denico, contractors,	\$17,207.72
Harry E. Green, engineer,	2,431.13
George H. Barron, services and expenses,	260.25
Robert T. Smith, legal services,	100.00
A. J. Stearns, legal services,	50.00
Philip King, land damage,	75.00
Amy L. Carrier, land damage,	250.00
P. E. Dunn, loam for repairing damage,	36.00
Canadian National Railway, land damage,	10.00
Harvey E. Powers, recording deed,	1.70
	<hr/>
Total,	\$20,421.80

2. Sewer Maintenance**RECEIPTS**

Balance January 1, 1948,	\$117.57
Received tapping fees,	370.00
	<hr/>
Total receipts,	\$487.57

EXPENDITURES

Assessors' warrants,	484.85
	<hr/>
Balance December 31, 1948,	\$2.72

Assessors' Warrants Itemized

I. G. Moore, labor on sewer,	\$195.50
Guy Culbert, labor,	9.60
Roland M. LaBay Co., labor,	64.75
Francis W. Sullivan, legal services,	15.00
Donald P. Chapman, services rendered,	75.00
Ashley R. Bean, services rendered,	125.00
	<hr/>
Total,	\$484.85

C. Library**1. Public Library**

RECEIPTS

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

EXPENDITURES

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

D. Cemeteries**1. Riverside Cemetery**

RECEIPTS

Appropriation,	\$1,000.00
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EXPENDITURES

Assessors' warrants, Riverside Cemetery Association,	1,000.00
	<hr/>
Account balanced.	

E. Recreation**1. Public Park**

RECEIPTS

Balance January 1, 1948,	\$100.70
Appropriation,	280.00
	<hr/>
Total receipts,	\$380.70

EXPENDITURES

Assessors' warrants,	298.90
	<hr/>
Balance December 31, 1948,	\$81.80
Assessors' Warrants Itemized	
Clarence L. Jackson, care of park and repairs,	\$255.00
Paris Farmers' Union, fertilizer and grass seed,	18.82
Paris Hardware Co., supplies,	4.33
C. W. Twitchell, sharpening lawn mowers, scythes and shears,	20.75
	<hr/>
Total,	\$298.90

2. Fair Street Park

RECEIPTS

Balance January 1, 1948,	\$87.99
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EXPENDITURES

Assessors' warrant, Eugene A. Dean, care of park,	10.00
	<hr/>
Balance December 31, 1948,	\$77.99

F. Unclassified

1. Miscellaneous Account

RECEIPTS

Appropriation,	\$2,500.00
Town of Hebron, fighting fire,	43.00
Town of Paris, fires outside Corporation,	341.00
Willard Pratt, material sold,	50.00
Rent of fire hall,	11.00
Cost and interest on tax liens,	3.08
	<hr/>
Total receipts,	\$2,948.08

EXPENDITURES

Assessors' warrants,	2,992.47
	<hr/>
Overdraft transferred to summary,	\$44.39

Assessors' Warrants Itemized

Central Maine Power Co., lights at fire station,	\$ 68.80
Ernest F. Shaw, Corporation reports,	210.60
Ernest F. Shaw, printing,	20.75

Treasurer of State, 1947 audit,	80.01
Harry M. Shaw, services as moderator,	10.00
W. J. Wheeler & Co., Inc., bonds for collector and treasurer,	40.00
W. J. Wheeler & Co., Inc., insurance on fire hall and trucks,	211.70
South Paris Savings Bank, interest on sewer notes,	311.81
Howard's Rexall Stores, valuation books and supplies,	31.85
Town of Paris, office supplies,	1.38
Marks Printing House, tax receipts and supplies,	28.75
Robert T. Smith, legal services and expenses,	49.40
Helen L. Briggs, clerical work,	20.25
Elmore C. Edmunds, commission on tax collections,	471.91
Elmore C. Edmunds, postage,	24.08
Elmore C. Edmunds, abatements allowed,	77.99
Elmore C. Edmunds, delivering Corporation reports,	10.00
Town of Paris, rent of office and safe,	50.00
Robert T. Smith, salary as treasurer,	100.00
Earle R. Clifford, salary as clerk,	25.00
Solomon N. Gay, attending fires outside Corporation,	181.50
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,	250.00
D. P. Chapman, salary as assessor,	175.00
South Paris Savings Bank, interest on fire equipment note,	15.34
Paris Hardware Co., supplies,	1.35
Total,	\$2,992.47

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,	\$170.00
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EXPENDITURES

Assessors' warrant, W. J. Wheeler & Co., Inc.,	182.27
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Overdraft transferred to summary,	<u>\$12.27</u>
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4. Overlay

RECEIPTS

Overlay in assessing,	\$735.75
Transferred to summary.	

5. Supplemental Taxes

RECEIPTS

Supplemental taxes collected,	\$138.00
Transferred to summary.	

6. Excise Tax

RECEIPTS

Town of Paris,	\$856.16
Transferred to summary.	

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

RECEIPTS

Appropriation,	\$4,000.00
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EXPENDITURES

Assessors' warrant, South Paris Savings Bank, payment of note,	4,000.00
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Account balanced.	
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b. Fire Equipment Note**RECEIPTS**

Appropriation,	\$1,534.00
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EXPENDITURES

Assessors' warrant, South Paris Savings Bank, payment of note,	1,534.00
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Account balanced.

2. Interest on Sewer Notes**RECEIPTS**

Appropriation,	\$1,360.00
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EXPENDITURES

Assessors' warrant, South Paris Savings Bank, interest on sewer notes,	638.74
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Balance December 31, 1948,	\$721.26
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Summary of Overdraft and Unexpended Balances

	Over- draft	Unex- pended
Fire alarm system maintenance,	\$ 63.59	
Hydrant rental,		\$ 17.50
Compensation insurance,	12.27	
Miscellaneous,	44.39	
Overlay,		735.75
Supplemental taxes,		138.00
Excise tax,		856.16
Net unexpended, transferred to net debt,	1,627.16	
	\$1,747.41	\$1,747.41

Respectfully submitted,

DONALD P. CHAPMAN,
ASHLEY R. BEAN,
JAMES E. MASON,
Assessors of South Paris
Village Corporation.

Annual Report of the Water Commission

During the year 1948 the principal activity of the Water Commission was the installation of the new Church Well. This well is 56 feet deep with an hourly capacity of 42,000 gallons; and this with the two wells should take care of the demand for water, even in periods of peak loads, for many years to come, and still give us a stand-by in case of break-downs which can occur in any mechanical device. The total cost of the new well was \$14,246.82.

It is interesting to note that our average daily consumption of water during the past year was 763,000 gallons and many days we used as high as 1,200,000 gallons.

During the past year we have added one new hydrant on Walker Street and replaced two of the old hydrants with new ones. We have added twelve new services during the year 1948.

As our auditor's report shows, we have cash on hand in treasurer's office, \$14,337.17, and cash in the office of the Water Company, \$2,050.76, a total of \$16,387.93.

Respectfully submitted,

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

South Paris Water
Commission.

Orders Drawn

Amey's Service Station, truck expense,	\$	96.22
Auburn Water District, tapping 6-inch line,		16.50
Barnett, Lester, labor,		7.88

Berry Paper Company, supplies,	29.57
Blake, W. L., Company, supplies,	187.06
Bolster, N. Dayton, Company, supplies,	15.41
Brown-Wales Company, supplies,	829.02
Burnham & Morrill Company, labor and supplies,	47.35
Button, Raymond, labor,	6.00
Canadian National Railway, express and pipe crossing,	67.11
Central Maine Power Company, power purchased,	3,127.34
Church, Shephen B., Company, labor on No. 2 well, No. 3 pump, labor and supplies, test on No. 3 well,	11,668.44
Clifford, O. K., Company, truck expense,	60.77
Cole, J. B., Company, supplies,	169.97
Collector of Internal Revenue, withholding tax,	203.30
Darley, W. S., & Company, repair of needle,	8.70
Dresser Industries, Inc., clamps,	22.67
Elms Hardware Company, bolts,	8.40
Etheridge Foundry & Machine Co., supplies,	189.00
Gay, Solomon, Fire Chief, labor,	7.00
General Auto Body Shop, welding,	1.75
Goldsmith, A. F., Supt., salary,	1,200.00
Hall & Knight Hardware Company, bolts,	1.85
Herrick, Arthur, labor,	4.50
Hill, George F., Inc., supplies,	1.40
Hodgdon, Alonzo, labor,	480.21
Huotari, John, labor,	1,091.24
Huotari, Roger, labor,	10.89
Hydraulic Development Corp., hydrotite,	50.00
Irish, Edward, labor,	58.11
Kerr Electrical Company, supplies,	28.65
Lewiston Crushed Stone Company, gravel,	60.00
Longley, L. M., & Son, supplies,	33.64
Lowell, Eugene, Postmaster, envelopes,	45.00
Lowe, Walter, labor,	5.25
Lucas, Weldon, labor,	2.25
Maine Sand & Gravel, Inc., gravel,	27.98
Maine Water Utilities, dues,	10.00
Market Square Shell Station, truck expense,	46.29
Mitchell, R. I., Inc., supplies,	20.92
Millett, Fish & Dresser, audit,	100.00
McKeen's Garage, truck expense,	12.00
Newcomb, Edward H., labor and supplies,	1,131.59
New England Tel. & Tel. Company, service and tolls,	113.14
Norway Water District, labor and supplies,	49.40

Palmer Construction Company, use of compressor,	45.85
Paris Hardware Company, supplies,	38.47
Parker Danner Company, parts for gas hammer,	28.31
Pratt, W. G., labor and supplies No. 3 well,	889.92
Prescott, H. R., & Sons, supplies,	27.50
Portland Water District, meter,	117.00
Ripley & Fletcher Company, truck expense,	149.52
Rockwell Mfg. Co., meters and supplies,	37.40
Sanborn Express Company, express on supplies,	9.17
Shaw, Ernest F., printing,	36.75
Silliter-Holden Co., Inc., leathers for hydrants,	24.60
Smith, A. P., Mfg. Company, sleeve for No. 3 well,	84.95
South Paris Inn, rooms and board for engineers,	250.30
Smith Electric Company, electrical work,	6.52
State of Maine Treasurer, opening State highway fee,	4.50
Stony Brook Print Shop, printing,	6.50
Stultz Electric Works, compensator for No. 3 well,	287.00
Talbot, Ernest, labor,	1,544.42
Town of Paris, tractor labor,	49.00
Walker, A. W. & Son, supplies	356.65
Welch Motor Sales, supplies,	3.92
Wheeler, W. J., & Company, Inc., insurance.	55.95
Wilson, Bernice B., clerical,	588.40

\$25,996.37

Balance Sheet
South Paris Village Corporation Water Works
As At December 31, 1948

ASSETS

CURRENT ASSETS:

Cash (Corporation treasurer),		\$ 14,337.17	
Cash in office,		2,050.76	
Accounts receivable:			
Sales and jobbing customers,	\$ 256.10		
Water customers,	1,876.93		
		2,133.03	
Materials and supplies,		1,759.39	
		\$ 20,280.35	

FIXED ASSETS:

Fixed capital—June 30, 1915,		\$ 68,352.25	
Subsequent additions:			
Land,	\$ 650.00		
Dams and wells,	27,407.34		
Reservoirs and standpipes,	558.56		
Electric power pumping equipment,	6,835.18		
Pumping station structure,	1,400.00		
Purification system,	685.93		
Distribution mains,	30,976.95		
Services,	1,482.80		
Hydrants and fire cisterns,	2,042.32		
Meters,	993.90		
Law expense,	32.75		
Engineering,	13.63		
Other equipment,	2,722.72		
General office equipment,	233.07		
		76,035.15	
Less,		\$144,387.40	
Accumulated depreciation,		31,689.48	
		112,697.92	
TOTAL ASSETS,		\$132,978.27	

LIABILITIES AND CAPITAL**CURRENT LIABILITIES:**

Advance payment of water rentals,	\$1,072.25	
Employees' withholding tax,	58.73	
	<hr/>	\$ 1,130.98

CONTRIBUTIONS FOR CONSTRUCTION,	580.00	
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EARNED SURPLUS,	131,267.29	
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TOTAL LIABILITIES AND CAPITAL,	<hr/>	\$132,978.27
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South Paris Village Corporation Water Works
Statement of Profit and Loss
For the Year Ended December 31, 1948

WATER SERVICE REVENUES:

Metered residential sales,	\$ 22.00
Flat rate residential sales,	7,962.09
Metered commercial sales,	1,350.98
Flat rate commercial sales,	1,305.98
Metered industrial sales,	3,402.34
Flat rate industrial sales,	358.18
Public fire protection,	1,820.00
	<u> \$16,221.57</u>

OPERATING EXPENSES:

Pumping expense—Operations:

Pumping labor,	\$ 158.91
Power purchased,	3,419.70
	<u> \$3,578.61</u>

Distribution expense—Operations:

Distribution labor,	551.48
Pumping expense—Maintenance:	
Repairs to pumping station building and fixtures,	\$ 28.64
Repairs to pumping equipment,	446.60
	<u> 475.24</u>

Distribution expense—Maintenance:

Repairs to distribution mains,	\$ 322.60
Repairs to services,	814.85
Repairs to hydrants,	111.01
Other distribution maintenance,	3.38
	<u> 1,251.84</u>

General and miscellaneous expense:

Salaries and expense of general officers,	\$1,238.00
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Salaries and expense of general office		
clerks,	672.40	
General office supplies and expense,	405.24	
Transportation expense,	445.43	
Storeroom expense,	34.05	
Insurance,	58.95	
General repairs and maintenance,	220.96	
Miscellaneous general expense,	398.32	
	<hr/>	3,473.35
		<hr/>
Total operating and maintenance expense,	\$9,330.52	
Depreciation,	2,080.26	
	<hr/>	11,410.78
		<hr/>
NET OPERATING REVENUE,		\$4,810.79
OTHER REVENUE:		
Income from sales and jobbing,		197.82
		<hr/>
NET INCOME TRANSFERRED TO SURPLUS		\$5,008.61

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

OPERATING REVENUES:

	1948	1947	1938
Commercial sales,	\$10,641.05	\$ 8,988.85	\$ 7,934.85
Industrial sales,	3,760.52	5,079.52	3,324.11
Hydrants rentals,	1,820.00	1,785.00	1,627.50
	<u>\$16,221.57</u>	<u>\$15,853.37</u>	<u>\$12,886.46</u>

OPERATING EXPENSE:

Pumping—Operations,	\$ 3,578.61	\$ 3,926.66	\$ 2,732.31
Pumping—Maintenance,	475.24	206.71	53.20
Water purchases,			
Purification—Maintenance,			
Distribution—Operations,	551.48	470.59	221.76
Distribution—Maintenance,	1,251.84	1,261.80	372.66
General—Operations,	3,473.35	2,734.90	1,589.88
Depreciation on system,	2,080.26	1,924.63	1,778.26
Uncollectible bills,			148.77
	<u>\$11,410.78</u>	<u>\$10,525.29</u>	<u>\$ 6,896.84</u>

NET OPERATING PROFIT,	<u>\$4,810.79</u>	<u>5,328.08</u>	<u>\$5,989.62</u>
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NON-OPERATING REVENUE:

Sales and jobbing,	\$197.82	\$174.38	\$87.95
	<u> </u>	<u> </u>	<u> </u>

NON-OPERATING EXPENSE:

Interest on deductions,			\$539.88
			<u> </u>

NET PROFIT,	\$5,008.61	\$5,502.46	\$5,537.69
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State Department of Audit

AUGUSTA

January 21, 1949.

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 Auditor J. T. Singer for the period January 1, 1948, to December 31, 1948, 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:lf

COMMENTS

An audit has been completed of the books and records of the South Paris Village Corporation for the year ended December 31, 1948. This examination was conducted in conformity with generally accepted auditing standards and included such procedures and test checks as were considered to be necessary.

CASH

Cash totaling \$13,739.82 at the year end was in agreement with the records of the treasurer and was reconciled with the bank statement of the Casco Bank and Trust Company. This cash balance is available for current expenditures.

An analysis of receipts and deposits indicated that all cash recorded as received had been deposited in the bank.

All disbursements had been made by check and were supported by warrants properly authorized by the assessors. It was ascertained that all warrants had been paid in full.

TAXES RECEIVABLE

The taxes receivable totaled \$716.38 at the year end and all items resulted from the 1948 commitment. All prior years' taxes receivable were settled by the collector during the year. The detail of the taxes receivable is presented on Schedule A-6.

The 1948 tax commitment book was added and found to agree with the valuation book of the assessors.

Cash collections and abatements accounted for 96.9% of the 1948 assessment charged to the tax collector.

TAX LIENS

The tax liens totaled \$51.59 at the year end. All transactions affecting this account were checked and it was ascertained that there were tax liens on file with the treasurer to support this amount.

TAX DEEDS

At the year end there was only one tax deed of \$5.00 outstanding. This was paid after the close of the books.

1948 ABUTTAL ASSESSMENT

It was ascertained from the advice of an attorney that the 1948 abuttal assessment was invalid. However, the tax col-

lector had made some collections on this assessment before the invalidity was ascertained. These collections totaling \$1,302.06 were deposited in a separate account in the Casco Bank and Trust Company. Upon authorization of the board of assessors the tax collector refunded by checks the total amount to those from whom collections had been made.

NOTES PAYABLE

The notes payable totaled \$64,000.00 at the year end. These notes were issued for the construction of a sewer. Verification of these notes was obtained from an official of the South Paris Savings Bank, the holder of the notes. A complete detail of the dates of issuance and maturity together with the amounts and rates of interest may be found on Schedule A-4.

RESERVE FOR AUTHORIZED EXPENDITURES

The reserve for authorized expenditures is represented by the net balances of certain appropriation accounts which have been carried forward to the ensuing year.

DEFICIT

The deficit of \$61,119.93 represents an increase of \$4,836.87 over the balance of a year ago. A complete analysis of the change in this account may be found on Exhibit E.

TRUST FUNDS

The bank passbook representing the investment of the Moore Park Fund was examined. It was ascertained that all income earned had been properly accounted for. There were no disbursements made from this fund during the year under review.

GENERAL

A test check was made of pay rolls and vouchers and all so examined appeared to be reasonable charges and correctly recorded.

The following corporate surety bonds were found on file:

Treasurer—Hartford Accident & Indemnity Co.,
No. 2164959-C—\$5,000.00.

Tax Collector—Hartford Accident & Indemnity
Co., No. 2164958-C—\$3,000.00.

COMPARATIVE BALANCE SHEET

General Fund

ASSETS

	Dec. 31, 1948	Dec. 31, 1947
Cash,	\$13,739.82	\$24,856.00
Taxes receivable (Sch. A-1),	716.38	1,181.10
Tax liens (Sch. A-2),	51.59	44.08
Tax deeds (Sch. A-3),	5.00	\$30.09
Less—Reserve for losses,		13.14
		16.95
TOTAL—GENERAL FUND,	\$14,512.79	\$26,098.13

LIABILITIES

Notes payable (Sch. A-4),	\$64,000.00	\$57,534.00
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RESERVE

Reserve for authorized expenditures (Exh. D),	11,632.72	24,847.19
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DEFICIT

Deficit (Exh. E),	61,119.93	56,283.06
TOTAL—GENERAL FUND,	\$14,512.79	\$26,098.13

Trust Funds

ASSETS

Time deposits (Sch. A-5),	\$120.60	\$118.23
TOTAL—TRUST FUNDS,	\$120.60	\$118.23

LIABILITIES

Principal (Sch. A-5),	\$ 50.00	\$ 50.00
Unexpended income (Sch. A-5),	70.60	68.23
TOTAL—TRUST FUNDS,	120.60	\$118.23

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 on the first Wednesday 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.

Wilbur Viles, clerk.

Howard Lowe, 1st pipeman.

Arlington Gay, assistant pipeman.

Edward Swett, 2nd pipeman.

Francis Edwards, lead driver.

Carl Coburn, spare driver.

W. S. Viles, spare driver.

Harry Gordon, hydrantman.

Wilho Matero, assistant hydrantman.

Frank Lauzier, maintenance.

Linesmen: Carroll Edwards, Leon Stearns, Arne Cummings, Harvey Perry, Frank Rowe, Albert Smith, George Frothingham. Keith Morse.

HOSE CO. NO. 2

Donald Wing, foreman.
Henry Merrill, assistant foreman.
Harold Mitchell, clerk and driver.
Hiram Gatchell, Jr., 1st pipeman.
Leslie Hall, 2nd pipeman.
Peter Rosenberg, assistant pipeman.
William Tuttle, Jr., assistant pipeman.
William Tuttle, Jr., head linesman.
Harlan Shaw, assistant linesman.
Herman Barnett, hydrantman.
Charles Cutler, assistant hydrantman.
Freeman Morse, police.
Frank Lauzier, maintenance.

Linesmen: Charles Lawrence, James House, Charles Hammond, Andrew Eastman, Ronaldo Richards, Henry Gabb, Stanley Newell, Leroy M. Titus, Jr.

HOOK AND LADDER CO.

Robert Hicks, foreman.
Bernard Bailey, assistant foreman.
Frank Strobeck, clerk and driver.
Laddermen: John Houtari, Walter Smith, Robert Lowell, Ernest Talbot, Eino Heikkinen.

During the last year we have had calls as listed below:

- 17 town fires.
- 29 chimney fires.
- 3 grass fires.
- 4 house or garage fires.
- 2 oil burner or car fires.
- 4 alarm fires.

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 8th day of March, 1949, 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 miscellaneous bills for the ensuing year.

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

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

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

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