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IMPROVED COUNTY GOVERNMENT

PROPER ACCOUNTING

A study of county government in thirty-odd counties of the state has recorded an astonishing deficiency in bookkeeping and accounting, though there is evidence of remarkable improvement in the last five years. The deficiency appears both in the records of receipts and in the records of expenditures. In many counties the record of tax collections is limited to a record of deposits made by the tax collector. Quite often the latter does not know, even approximately, how much he owes the county until a final settlement is made. The record of land sales, license taxes, fines, fees, etc., is quite often very incomplete and untrustworthy. The record of expenditures is slightly better, on the whole, than the record of receipts. The State Department of Public Instruction designed a ledger for school accounts which has been adopted in ninety or more of the counties. Nevertheless, some superintendents of schools display a surprising faculty for getting their accounts confused. The disbursements from the county's General Fund are usually recorded with some thoroughness but quite often without classification. Rarely is there a double-entry system of accounts used. The character of accounting practiced by the highway boards varies from excellent to no records at all. One road board when invited to submit a report of money turned over to it issued the laconic statement that it had "spent it all."

Board in the Dark

It is not uncommon for a new administration to come into office and find no intelligible record of bonded indebtedness, or of current indebtedness, or of uncollected taxes, or of tax sales, or of total assets and liabilities. Sometimes there are half a dozen ex-officio holders owing more or less uncertain balances to the county. Sometimes there are interest payments overpaid and others past due and unpaid. Sometimes there is a considerable volume of outstanding claims the authenticity of which is in doubt. The commissioners find themselves completely in the dark as to the financial condition of the county, and generally they go out of office leaving their successors just as much in the dark.

The lack of systematic bookkeeping has many serious results besides the handicap to the commissioners. It permits and encourages fraudulent entries or unreasonable charges. It leaves an official uncertain as to his obligations to the county, encourages him to overdraw and then attempt to conceal the shortage. It makes an audit expensive and sometimes meaningless. It prevents an effective analysis of disbursements and a study of unit costs. It consigns county government to a permanent low level of efficiency, for, in the words of Dr. Branson, "No government can rise above the level of its bookkeeping."

Control Accounts

Even those county officers who keep their books with a degree of care usually limit their efforts to a cash record. In fact that is all that the present laws governing county finances require. But with the increased volume and complexity of county finances this is entirely inadequate. A statement of receipts and disbursements throws little light on the financial condition of a county or the soundness of its operations. Cash receipts are not revenues and disbursements are not expenses. Sound financing requires a proper balancing of income and expenses, and such control accounts as will enable the commissioners to know the status of all funds at all times. An adequate system of control accounts substitutes enlightenment for bewilderment in the conduct of county business, and it throws security rather than temptation around the individual officer.

Uniform Accounting

There is also a need for more uniformity in accounting among the counties of the state. This is desirable for at least three reasons. First, it would permit comparison. Secondly, it would

increase the accuracy of the state reports. In the third place, it would simplify and reduce the cost of auditing. How useful it would be if our hundred counties submitted annual statements that were comparable item by item! It might stimulate a healthy competition in efficiency and economy.

Auditors Needed

It is useless, however, to talk about the value of double-entry bookkeeping, control accounts, and uniformity of accounting systems unless there be provided in every courthouse an official who is qualified to keep such accounts. A scientific system of bookkeeping need be no more difficult nor complicated than a haphazard system. In fact, it may be simpler. It is necessary, however, that the bookkeeper understand the rudiments of accounting. A person of ordinary intelligence can learn enough accounting in six weeks to keep a set of county books in excellent shape. Yet two-thirds of the counties are content to stumble along in the dark, pay huge sums for audits, and suffer frequent losses through defalcations, all because of inadequate bookkeeping. A competent auditor or bookkeeper in every courthouse will go a long way toward making county government efficient. It will not prevent the commissioners from acting unwisely at times, but it will at least prevent them from acting blindly.—Paul W. Wager.

FLY-BY-NIGHTS

The phrase is Roosevelt's, applied by him to farm tenants who as a class squat for a season or two, mine the fertility of rented farms, and, then move on to other farms in other communities or other counties, as though cursed with the restless foot of The Wandering Jew. But also it applies to the tenants and renters of our towns and cities.

Forty-two percent of the families in one of our largest cities change their water-meter addresses annually, says the National City Bank of New York in a recent business letter to the public. Almost entirely they are tenants living in apartment houses and tenements. This ratio of changing water-meters is not surprising when one considers that eighty-nine percent of the dwellings in New York City are occupied by renters while only eleven percent are occupied by owners. The more populous and prosperous an area becomes the fewer are the people who live in homes of their own. It is the cruellest paradox of Christendom. The penalty we pay for what we are pleased to call modern civilization is "going up and down somebody else's stairs like poor Dante."

Such a fact as the National City Bank recites ought to provoke earnest thinking about the social and civic significance of landless, restless, roving, irresponsible citizenship. The city tenant has little chance and little impulse to become identified with either the neighborhood or the city in which he lives, to feel any particular civic pride in it or any responsibility for its law and order, or to relate himself to the nearby church and Sunday school, or to be actively concerned about the moral contaminations of his community. He has even less chance to rear his children in safety, that is to say, if his wife chooses to bear children. Preserving the integrity of home life is the supreme social problem of our great cities.

A deadly menace to modern civilization lies in the instable, irresponsible citizenship produced by incessant changes of residence. It gives full license to almost every social and civic evil in America—moonshining and bootlegging, gangs and gunmen, wicked graft and stupid waste of public moneys, indifference to elections, venal voting, ballot-box stuffing, increasing divorce rates, the abandonment of families, the disappearance of boys and girls in our cities, and so on and on. Runaway children in their teens have averaged more than one a day during the last year in Durham alone. And the ratio is almost the same in Winston-Salem.

Robert Fulton Cutting said to the man sitting next to him at a banquet given in honor of Jacob Riis some years ago, "If we had two dozen real citizens

MY LITTLE TOWN

—Anne Buchanan Dwyer

My little town, that has not yet attained
The height and breadth of cities,
Oh, stay small!
What profit is the vastness they have gained,
Their strength of stone and steel:
When, growing tall,
They lose the singing company of leaves;
And growing wide, they have no room for grass:
No rose-vines reaching for contented eaves,
No space to watch the seasons as they pass.
No lure have cities to entice a thrush,
Nor yards for children, carpeted and sweet;
With all their pride and gaiety and rush,
They bear the burden of a million feet.
You have your gardens, friendliness, and trees—
My little town, be satisfied with these.

like Riis we could clean our New York stables in any fortnight of the year. What New York lacks is robust, two-fisted citizenship. Apparently nobody living in big cities bothers much about anything but profits, dividends, rents, wages, taxes, and elections."

Good Men, Poor Citizens

A little while ago I was guest of a business man in New York City. His offices occupied an entire floor of the Hanover Bank Building. At that time he was living in the Bronx. How long have you been living here? said I. Oh, about a year, was the response. How long have you been doing business in New York City? Twelve years, he said, and I have moved thirteen times. I've zigzagged from Brooklyn to the Bronx and from New Jersey to Long Island exactly a baker's dozen times during these twelve years. What do you know about the new borough organization up here in the Bronx, I asked. Not one blessed thing, except that nobody is interested in it but the local politicians, in order to get their fingers into the city treasury, said he. But oughtn't you to be interested in it? I asked. Why should I? I'm moving next May to White Plains, was his answer.

The friendly conversation after dinner disclosed the fact that he had never been identified with any church in all his wanderings since he left his Southern home, that the children had never been to Sunday school, and that he and his wife had been to church fewer than a dozen times in thirteen years.

He is a typical example of what is common in our cities—namely, a thoroughly fine man but a thoroughly poor citizen, and so because of instable, roving citizenship. It is not likely that he will ever be stabilized by the ownership of a New York home. Nearly nine-tenths of the inhabitants of New York are tenants and renters; on an average more than two of every five move every year and therefore have almost no chance to become identified with their neighborhood or their city. Almost certainly they have the feeble sense of civic responsibility that sojourners have in the local affairs of every land under Heaven.

Landlessness and Crime

In round numbers, eighty percent of all the crime in our rural regions is committed by tenants and renters, and even a larger proportion of city crime is committed by these landless, homeless, restless, roving multitudes. They are 1,700,000 in North Carolina, black and white, town and country, and 56,000,000 in the United States!

It is a great American problem, this problem of home ownership. Civilization is no longer based on the wide-spread ownership of homes and farms, but on wages, profits and interests, official salaries and the like sources of income. The shift is from the ownership of land to the ownership of secondary wealth—stocks, bonds and other instruments of credit. It is safe to say that the share of stock has changed the essential nature of human nature as fundamentally as any other invention of modern times.—E. C. Branson.

RURAL WHITE SCHOOL TERM

New Hanover county has the longest school term of any county in the state. In New Hanover county all the children, rural and city, white and colored, have an opportunity to attend school one hundred and eighty days during each school year.

Six counties, New Hanover, Currituck, Edgecombe, Pamlico, Vance, and Wilson provide a school term of eight months, 160 days, or more for all rural white children.

Twenty-four counties provide seventy-five percent or more of their rural white children with at least an eight months' school term.

Thirteen counties provide less than twenty-five percent of their rural white children with an eight months' term or more.

In twenty-nine counties the average length of term of rural white schools is less than one hundred and thirty days, or less than ten days above the minimum state requirement.

All white children in the city schools have an opportunity to attend school for one hundred and eighty days or nine months in the year, while the colored children in the city schools lack only about a week of having a nine months' school term. The rural schools on the other hand are open an average of less than one hundred and thirty-eight days for the white children and 123.4 days for the colored children.

One hundred percent of the white children in our city schools are provided with a nine months' school term, while only slightly more than half of the rural white children are provided with as much as an eight months' school term.

For twenty-five years in North Carolina all city children, both white and colored, have had the opportunity to attend school for eight months or more, while the average rural white child has never had as much as a seven months' term.

The table which appears elsewhere shows the average length of term in days for the rural white schools of each county, and the percent of rural white children enrolled in schools having a term of one hundred and sixty days, or eight months, or more.

The educational opportunities of the city children of the state are fairly uniform, at least in so far as length of school term is concerned. But for the rural children conditions are about as diverse as could possibly be imagined. The accompanying table tells only a part of the story of the unequal educational opportunities in the different counties of the state. The counties vary more widely in the quality of teachers, and in value of school property per child enrolled, than they vary in length of school term. The most characteristic fact about public education in North Carolina is the lack of uniformity in any particular, and especially is this true of the rural schools.—S. H. H., Jr.

AVERAGE LENGTH OF TERM OF RURAL WHITE SCHOOLS Percent in Schools Having Term of 160 days or more, 1924-25

In the following table, based on State School Facts, Volume II, No. 11, the counties are ranked according to the percent of rural school children enrolled in rural white schools having a term of 160 days or more. The parallel column shows the average length of term in days of the rural white schools in each county.

New Hanover ranks first. In that county all children, rural and city, white and black, have an opportunity to attend school 180 days during each year. Only 8.1 percent of the rural white children of Yancey county have the opportunity of an eight months' school term. The rural white schools of Rowan county average the shortest term in days with 120. (Salisbury schools, white and negro, average 177 days.)

Only 53.6 percent of the rural white children are enrolled in schools with as much as an eight months' term, while all city schools have an average term of nine months. The rural white schools average 137.9 days, the city white schools all run nine months.

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Rank	County	Average length of term in days	Percent in schools having term of 160 days or more	Rank	County	Average length of term in days	Percent in schools having term of 160 days or more
1	New Hanover	180	100.0	51	Polk	134	57.0
1	Currituck	181	100.0	52	Stanly	135	56.3
1	Edgecombe	161	100.0	53	Alamance	130	55.5
1	Pamlico	160	100.0	54	Person	127	55.3
1	Vance	160	100.0	55	Anson	144	55.0
1	Wilson	150	100.0	56	Columbus	145	52.8
7	Durham	160	94.3	57	Haywood	136	62.3
8	Guilford	153	94.1	58	Pender	144	51.1
9	Halifax	157	89.8	59	Moore	133	50.3
10	Camden	160	89.6	60	Union	140	49.9
11	Avery	155	89.0	61	Henderson	136	49.7
12	Scotland	160	85.2	62	Swain	135	48.8
13	Cumberland	150	83.3	63	Lee	132	48.2
14	Gaston	159	83.2	64	Davidson	130	47.0
15	Washington	150	82.7	65	Franklin	140	45.9
16	Buncombe	142	81.9	66	Clay	134	45.0
17	Pasquotank	143	81.3	67	Chatham	127	44.3
18	Mecklenburg	158	80.7	68	Graham	137	40.6
19	Hertford	141	80.5	69	Beaufort	127	39.7
20	Warren	146	79.7	69	Lincoln	131	39.7
21	Gates	132	77.8	71	Sampson	129	39.1
21	Richmond	155	77.8	72	Madison	130	38.7
23	Chowan	150	77.2	73	Duplin	126	38.3
24	Transylvania	146	75.0	74	Tyrrell	125	36.5
25	Hyde	145	73.5	75	Rowan	120	36.1
25	Craven	137	73.1	76	Alexander	123	35.2
27	Hoke	142	72.9	77	Cleveland	125	33.6
28	McDowell	142	72.0	78	Cabarrus	135	33.5
28	Robeson	133	72.0	79	Johnston	137	33.4
30	Catawba	137	69.8	80	Cherokee	124	32.4
31	Wayne	136	69.0	81	Caldwell	124	32.1
32	Nash	156	68.9	82	Harnett	125	31.7
33	Bertie	147	68.2	83	Greene	135	30.5
34	Jackson	135	67.6	84	Onslow	125	30.4
35	Pitt	154	67.3	85	Burke	124	28.3
35	Rockingham	131	67.3	86	Brunswick	125	28.0
37	Forsyth	130	66.7	87	Randolph	133	26.0
38	Northampton	142	64.6	88	Ashe	124	21.9
39	Jones	134	64.3	89	Stokes	123	21.7
40	Carteret	134	63.0	89	Watauga	124	21.7
41	Martin	133	62.2	91	Alleghany	124	20.7
41	Montgomery	133	62.2	92	Mitchell	127	19.0
41	Wake	146	62.2	93	Wilkes	123	17.9
44	Lenoir	149	61.3	94	Caswell	122	17.3
45	Dare	139	61.1	95	Yadkin	124	16.0
46	Davie	126	60.7	96	Surry	123	15.3
47	Granville	149	60.5	97	Iredell	125	13.2
48	Rutherford	129	59.3	98	Macon	132	12.8
49	Orange	129	58.9	99	Perquimans	126	10.1
50	Bladen	140	57.7	100	Yancey	132	8.4