

Report on Examination of the Books and Accounts of the Town of Brevard, N. C. from January 1, 1913, to December 31, 1916.

February 3rd, 1917. Mr. C. M. Cooke, Jr., Mayor, and Board of Aldermen, Brevard, North Carolina, Gentlemen:

As instructed I have made an examination of the general books and accounts of the town of Brevard, North Carolina, for the four years ended December 31st, 1916, and I herewith submit report on the same as follows: Your town did not keep a complete cash book, showing all receipts and expenditures; which did not permit a full audit. A large number of paid bills were missing, but from your yearly statements and from inquiries I got together the figures with which to make up a statement of receipts and expenses.

The street paving account shows as follows: Sale of bonds \$25,000.00 Street assessments charged property owners, including interest 21,279.35

Cost of paving 43,969.36 Due street paving account by general fund 2,309.99

Property owners are still due \$9,105.79, as shown by statement of street assessments, herewith. The notes given during the year 1913 were made necessary largely by the fact that all collections from property owners were not in hand at the time the paving was put down.

I give below a statement of current assets and liabilities; the assess of which should be used largely to retire the notes outstanding:

Table with 2 columns: Description and Amount. Includes ASSETS: Uncollected taxes \$6,069.91, Uncollected water bills 1,346.83, etc.

Table with 2 columns: Description and Amount. Includes LIABILITIES: Note Waddell \$15,000.00, Note Silverstein, J. S. 6,125.00, etc.

RECOMMENDATIONS. I recommend that a cash book be opened as of the beginning of this year, showing all receipts and payments; also a ledger and that your town employ some one to keep these books. After the books have been started off, they can be further improved later.

I recommend the appointment of a Board of Tax Assessors. Also that all bills for water be listed in a water register each quarter; which should furnish a definite record of what should be collected.

I attach statements as follows: Tax digest and miscellaneous receipts page No. 3. Payments and uncollected taxes, page No. 3. Street paving charged property owners, pages Nos. 4-5. Uncollected taxes 1913, pages Nos. 6-7-8.

Uncollected street taxes for 1913, page 9. Uncollected taxes 1914, pages Nos. 10-11-12. Uncollected Street taxes 1914, pages No. 13.

Uncollected taxes 1915, pages Nos. 14-15-16-17. Uncollected street taxes 1915, pages Nos. 18-19. Unpaid water bills Dec. 31st 1916, pages Nos. 20-21-22-23.

Tax digest and miscellaneous receipts for years 1913, 1914, 1915 and 1916.

Table with 4 columns: Year (1913, 1914, 1915, 1916) and Amount. Lists various tax and receipt items.

Table with 2 columns: Description and Amount. Lists various tax and receipt items for 1913, 1914, 1915, and 1916.

Total tax digest and miscellaneous receipts, as shown above \$128,074.30. Payments and uncollected taxes for years 1913, 1914, 1915 and 1916.

Table with 2 columns: Description and Amount. Lists various tax and receipt items for 1913, 1914, 1915, and 1916.

Table with 3 columns: Name, Total Amt. Paid, Bal. Due. Lists property owners and their respective amounts.

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The above total \$21,279.35 includes \$1,939.11 interest charged property owners; the original charge against them being \$19,340.24.

Table with 2 columns: Name and Amount. Lists property owners and their respective amounts.

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Corporation Excess. Brevard Cotton Mill \$101.25. Uncollected taxes (white) 614.71.

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