

## MENTAL CONTESTS FOR SUNDAY SCHOOL RALLY

**Rules Governing Mental Contests As Omitted in Rally Story In News Last Week; All Schools Asked to Co-operate.**

The rules and conditions governing the mental contests for the afternoon exercises on the county-wide Sunday school rally day on May 1 at Brevard Institute, are given below. These contests are open to members of all Sunday schools in the county. In the morning program, as given in last week's News, every Sunday school in the county is requested to take a part in the way of a song, recitation or some other exercise. Sunday school superintendents are urged to look after this matter and see to it that their schools are represented in some way so as to make the exercises as representative as possible.

### Contests in Bible.

The following passages are to be recited from memory:  
Nineteenth chapter of Psalms.  
First chapter of Psalms.  
Thirtieth chapter of First Corinthians.

### Essay Contests

Essay of not more than 1,000 words on "The Witnesses for Christ" as presented in John's gospel.

These essays must be written by Sunday School students but suggestions as to wording and penmanship may be made by Sunday school teachers.

### Map Contests.

"Map of Christ's Galilean Ministry or One of Paul's Missionary Journeys."  
Maps and essays must be presented to Brevard Institute or mailed to Prof. C. H. Trowbridge not later than April 27.

### Singing Contests

For best rendering of either quartet, chorus or duet of any one of the following hymns:  
Lead Kindly Light.  
Jerusalem the Golden.  
Onward Christian Soldiers.  
Beneath the Cross of Jesus.  
Abide With Me.  
Holy, Holy, Holy.  
The Son of God Goes Forth to War.  
Faith of our Fathers Living Still.  
O Master let me Walk with Thee.  
Fling out the Banner.  
Dear Lord and Father of Mankind.  
Immortal Love Forever Full.

O Little Town of Bethlehem. We March, We March to Victory. There will be judges in each of these contests and honorable mention will be made in the Brevard News of those making first, second and third places in each contest.

### Furnishing Refreshments

The refreshment committee on the Sunday school rally to be held on May 1 wishes to call attention to the change in the program of last year in the matter of refreshments.

Brevard and Oak Grove heretofore have furnished lunch for the county.

This year the committee requests each Sunday school represented to send lunch for those in attendance from that Sunday school, and in this way hopes to arouse a spirit of co-operation.

The baskets will be left at the main building of the Institute on that morning where a committee will receive and take care of them.

At the close of the morning program lunch will be served on the grounds of the Institute, all gathering around a long table.

Those sending refreshments on plates or platters are requested to write name on same also on baskets.

Mrs. O. L. ERWIN,  
Chairman Refreshment Committee.

### SELICA BETTERMENT ASSOCIATION

Selica school organized a Betterment association Sept. 22, 1916. In October the association gave a box supper. The amount of \$26.10 was realized. This money was spent for the following:

\$4.20 basket ball; \$12.17 lamps, brooms and floor oil; \$8.55 window shades and song books; \$1.18 decorations.

At the close of school April 7, 1917 the association gave another box supper. The amount raised this time was \$13.50, \$1.00 of which was paid for music for the entertainment; \$6.50 was paid for brooms that had been bought some time ago, decorations and a prize for the winner in the contest; \$6.00 was left in the treasury to oil the floors next year. Miss Ada Hamilton is our treasurer. DELLA GILLESPIE.

### Long Sentence Has 302 Words.

No widely known English writer comes anywhere near the record of Mme. Peggy and Dumas in the matter of long sentences. Gibbon has some rather long and involved ones from which one emerges with a gasp, and Doctor Johnson built up some sounding enormities of the kind. There is a sentence in Jeremy Taylor's "Day of Judgment" that runs to 302 words. This must approach, if it does not reach, the record in our tongue.

## G. E. LATHROP AUDITS ACCOUNTS OF TOWNSHIP ROAD OVERSEERS; SUBMITS INTERESTING FACTS

**Reports Negligence and Says Neither "Head Nor Tail Can Be Made of the Mess" in Some of the Reports; Quite Interesting Light on County Affairs.**

(Advertisement.)

Brevard, N. C., February 28, 1917.  
To the Board of County Commissioners of Transylvania County, N. C.

I herewith submit, in accordance with your request, my report upon the condition of the accounts of the various township road overseers with the county. Anything like an audit of the same has proven even more impossible than was the case with the general accounts. Not only are vouchers and details necessary for a correct understanding of the quarterly reports lacking, but the blanks furnished for the same are generally but partially filled out, often-times incorrectly, and occasionally are absent.

The responsibility for this condition of affairs lies at the door of the county commissioners themselves in many cases, for they apparently accepted anything handed in under the name of a quarterly report, without even comparing the cash balance at the beginning of one quarter with that reported on hand at the end of the previous quarter. Credits for payments by the county treasurer on the tax accounts, as shown by the general ledger of the commissioner's office, often-times do not show up in the reports of the overseers, and there seems to have been no effort to trace out the discrepancy.

Little or no attempt seems to have been made to reconcile the work performed by hands liable for same, or cash collected in lieu thereof, with the total that should have been reported for the year. In a few cases not even the number of the taxable hands or road subjects is to be found.

In view of these facts I have, in making the subjoined reports upon the separate townships, followed as far as possible the figures of the overseers themselves, correcting the same only when they were palpably in error, or when the ledger of the county charges them with sums of which they make no mention.

With these preliminaries I make the following report:

Boyd overseer, (Hollingsworth) for 1916:  
Balance on hand January 1st, 1916 \$ 25.72  
Received from county treasurer, March 7, 1916, 100.00  
Received from county treasurer, May 3, 1916, 292.00  
Received from county treasurer, June 9, 1916, not reported by the overseer in his account, 65.12  
Received from county treasurer, October 4, 1916 (auto tax), 30.98  
Amount reported collected in lieu of work, 56.95  
Proceeds of two notes at bank, 114.00  
Total receipts for 1916, \$714.57

His report of expenditures is:  
First quarter, 1916, \$183.78  
Second quarter, 1916, 214.30  
Third quarter, 1916, 121.51  
Fourth quarter, 1916, 187.43

Total expenditures reported for year 1916, \$507.02  
Balance on hand at close of term, \$ 7.55

He reports turned over to successor \$17.37, or \$9.82 more than his own account apparently calls for.

He charges the county for his own time during the year as follows:

First quarter, 1916, \$ 78.00  
Second quarter, 1916, 38.00  
Third quarter, 1916, 70.00  
Fourth quarter, 1916, 23.00  
Total, \$209.00

He reports cash drawn out for himself:  
First quarter, 1916, \$ 39.00  
Second quarter, 1916, 97.50  
Third quarter, 1916, 26.50  
Fourth quarter, 1916, 53.50  
Total, \$216.50

An apparent overdraft of \$1.50, but he claims that, owing to a shortage of funds in 1915 his pay for that year is still due and unpaid to him as follows:

For quarter ending June 30, 1915, \$14.00  
For quarter ending October 31, 1915, balance, 18.50  
For quarter ending September 31, 1915 (estimated), 10.00  
Total, \$42.50

which, less the \$1.50 overdrawn in 1916, would leave \$71.00 due him for 1915, if his claim is accepted as correct.

I can neither verify or dispute it as his report for the last three months of 1915 is not now in the files, if it ever was.

The reports from the overseer of Cathys Creek township seems to be in perfect order. The balances from quarter to quarter correspond, all transfers from the county treasurer are correctly reported, and even more, for in the third quarter for 1916 he reports the receipts and accounts for \$200.00 with which he is not charged, and the source of which I have so far failed to find.

He reports at the opening of the year 135 hands subject to road duty, from whom he collected in all \$222.75 cash and 236 days labor, leaving 81 1/2 days or dollars he should collect or explain.

In Dunns Rock township the overseer was changed August 8, 1916. There has been no report filed since September 30, 1916.

Charges of \$18.80 on June 9, 1916, and of \$30.98 October 4, 1916, on the county ledger are not acknowledged or accounted for.

Sixty-one road subjects are reported and 149 days work, and \$23.00 cash collected, leaving \$32.00 or days work still due or to be reported in the report for the last quarter when same is filed.

Eastatoe township; Joe Garren, overseer.

The deposit of May 3, 1916, is \$10.00 short of the correct amount.

Thirty dollars and ninety-eight cents charged on the county books is not reported. On the other hand the overseer seems to have made an error of \$16.25 in his own salary account, and another of \$26.02 in carrying forward a balance, both against himself. He reports 120 road subjects, \$67.40 cash collected and 303 1/2 days labor received from them, leaving 108 days or dollars to be accounted for.

In the report from Gloucester there are many errors and omissions, but as nearly as I can make out the overseer should account for:

Balance on hand January 1, 1916, \$ 29.01  
Received from county treasurer, May 3, 1916, 269.50  
Received from county treasurer, June 9, 1916, 16.40  
Received from county treasurer, October 4, 1916, 30.98  
County order, gift from county, 100.00  
Note at bank (interest not stated), 300.00  
Collected in lieu of work from hands, 111.00  
Total receipts, \$856.97

He reports 90 road subjects—322 days worked by them—\$111.00 cash collected; 72 days or dollars more than the hands were liable for. Rather strange.

Expenditures for 1916:  
First quarter, 1916, \$ 31.95 (and claims \$25.30 still due him.)  
Second quarter, 1916, 68.27 (adds that but he reports \$55.70.)  
Third quarter, 1916, 668.13 (No items given.)  
Fourth quarter, 1916, 34.45 (\$12.00 of his salary not taken out.)  
Total, \$802.80

which, taken from receipts of \$856.97 shown above, should leave \$54.17 still in his hands, less discounts on note at bank if taken out.

This is taking his own figures where possible, yet he claims that \$13.50 is due him yet. I wonder if he has reckoned on the deposit of \$30.98, October 4, 1916.

The overseer of Hogback township received during a year from December 27, 1915:

The auto tax of 1915, \$ 20.22  
From county treasurer, May 3, 1916, 490.00  
From county treasurer, June 9, 1916, 32.67  
From county treasurer, Oct. 4, 1916, 30.98  
Gift from county fund in Aug., 1916, 100.00  
Proceeds of a note for, 134.00  
Or a total of, \$807.87

besides whatever cash he may have collected in lieu of work.

As to when, where or how it was spent I cannot even make an intelligent guess. Such papers as are on file under the name of reports from that township are generally without date and lack both continuity and coherency. Neither head nor tail can be made of the mess as it now stands, and I am rather tempted to apologize for wasting some hours in trying to do so.

I am aware that men who are otherwise good overseers, are not, through lack of education generally, good accountants. In such event the help of a competent clerk, with the proper blank to be filled out at the time such a report is to be made, will, in an hour or two, smooth out all tangles in such a man's mind and figures. But if all is allowed to slide along until time has dulled the memory, it becomes almost impossible to arrive at the truth of the matter.

The reports of the overseer in Little River township (Joe McCrary) are in the main quite complete. A curious tangle arises between his reports of April 1 and June 30, 1916, arising mainly from him allowing his own services to remain unpaid from sway back in the year before. A few minor mistakes exist also, but after carefully unraveling the tangle and allowing for the errors the final result is only 75 cents difference from the true balance.

He reports 95 subjects liable for road duty, cash collected from same \$3.50 or \$4.00, and 395 1/2 days labor performed, a part of which runs from the year before and \$26.00 contributed in work.

The reports of F. V. Whitmire as overseer of Brevard township are fairly complete as to the funds received from the county treasurer, except that in his final report he does not acknowledge or account for \$108.52 charged to him on the county ledger October 4, 1916.

The details of much of his expenditures are lacking, while his reports on cash and labor, collected from those in the township liable for the same, are in a very unsatisfactory condition.

I cannot find that he reports, in either year of his work, the number liable for road duty.

From December 1, 1914, to December 31, 1915, he reports \$264.40 cash collected in lieu of work and 60 1/2 days of labor performed by road subjects. (Total \$374.90.)

In 1916 he reports 240 days of labor by road subjects (no names given) and collection of but \$172.00 in cash (with no names except for \$54.00 of same.)

For your comparison I might say that in 1914 the overseer for that year reports \$97.50 cash collected and 268 1/2 days work by road subjects. In 1913 the report for the first quarter is missing, but from April 21 to December 30 of that year \$82.50 cash was reported collected.

The Brevard Banking Company reports that it holds notes of various township overseers indorsed by some of the county commissioners.

I find no record of the same in any

books of the county, though some of the overseers report such moneys in their receipts. If they are a liability of the county they should show as such on its books and also be charged to the respective townships.

Any additional data, details, or continuation of the foregoing report and recommendations that I can supply are yours to command.

Respectfully submitted,  
G. E. LATHROP,  
Accountant.

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## ENTRY NO. 2610

T. S. McKinna enters and claims 15 acres of land more or less in Boyd township, Transylvania county, North Carolina, on the head waters of Baldwin's Mill creek, and what is known as Jake's Cove, adjoining the lands of J. Henry Reed and others.

Beginning on a small hickory corner of the Boswell tract, and runs W. 32 poles with Reed's line to a stake and pointer; thence S. with Reed's line 80 poles to a stake the corner of the Lyday tract; thence still with Reed's line about S. 80 poles to the Clayton line on top of the mountain; thence E. to Boyd's line; thence with Boyd's line to a small rock near a large rock; thence a northerly direction to the beginning.

Signed T. S. McKinna.  
Entered March 31, 1917.  
G. C. KILPATRICK,  
Entry Taker.

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Georgette Crepe	1.65 to 1.75
Silk	.50 to 1.15
Wash Silk	.50 to 1.00
Silk Poplin	.65 to .85
Sheemo Poplin	.25 to .30
Batiste	.17 to .50
Voiles	.25 to .50
Organdies	.30 to .40
Pique	.25 to .27
Poplin	.20 to .27
Flacon	.30 to .50
Long Cloth	.25 to 1.00
Linon	.25
Nursery Cloth	.11 to .25
Suiting	.23 to .29
Nainsooks	.22
Long Cloth	.17 to .22
Domestic	.10 to .17
Percales	.14 to .18
Ginghams	.10 to .22
Devonshire	.22 to .25
Ladies' Wash	
Dresses	.98 to 1.50
Children's Dresses	.50 to 1.25
Fancy Dresse s	.65 to 2.50

### BARGAINS IN DRESS

We have about 25 skirts and dresses carried over from last season. Though narrow, they are of good material and would make excellent wear for house work, etc. They are in both cotton and wool, and while they last will be sold at cost price, which is far below present-day cost prices. They range in price from \$1.60 to \$5.25.

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