38,750.00 39,952.70

62.998.61

Local Officers Invited To Attend Six Institute Of Gov. Schools

Local law enforcement officers have received invitations to at tend a series of six schools for al North Carolina law enforcing of facts to be in Chapel Hill this fall by the Institute of Govern ment on cooperation with the FB and other agencies.

The subjects and dates have been announced by Albert Coates Director of the Institute, as fol lows: Scientific Crime Detection September 17-23; Police Records Systems, September 24-27; Traffix Law Enforcement, October 112 Traffic Engineering, Octo her 12 14. General Law Enforce men. October 22 - November 2 Police Executives Conference

The training is open to representatives of police departments wiffs' offices and other law enforcement agencies in the State The only cost is for room and In addition to the FBI and Institute staff, instructors for the six actions will be drawn from the State Highway Patrol and Division of Highway Safety, State Sureau of Investigation, State Highway and Public Works Commission. Yale University Bureau for Street Traffic Research and various city and county law enforcing agencies. Director Coates has stressed the

practical nature of the instruction to be given in these schools In addition to the lectures and explanations, demonstrations in modern techniques will be given by experts, and these will be followed by actual practice on the part of class members.

Walter Anderson, President of the N. C. Police Chiefs Association, C. V. Faulkner, 1943-44 President of the N. C. Sheriffs Associa tion. John Armstrong, State High way Patrol Commanding Officer Thomas L. Creekmore, SBI Di and Edward Scheidt Special Agent in charge of the North and South Carolina divis ion of the F. B. I., who constitute the Institute of Government's Ad viscry Board for Training of Law Enforcement Officers, are urging all law enforcing agencies to be represented in as many of these schools as possible.

These statewide sessions will be followed by district and local schools with instruction by Insti tule staff members and officers tillending the meetings in Chape

Mrs. Docia Byers Dies At Hospital

Funeral services for Mrs. Docia Eyers, 64, wife of Ben H. Byers of Havesville who died at a Murphy hospital Saturday morning were held at two o'clock Sunday afternoon at Union Hill church. Havesville, with the Rev. Sim Martin of Young Harris, Ga., officiating. Burial was in the church

Pallbearers were: Leonard Smith, Omar Hendrix, Lonnie Mull Henry Dailey, Lyle Cheek and Fred Henson.

Eurylving are the husband, three Sons Stoy, of Presley, Ga., Woodrow of Murphy, Dee, with the U S. army in France; four daughters. Mrs. Kate Matherson of Bellylew, Mrs. Sue McClure Mrs Ruth Matherson of Hayesville and Mrs. Ethel Hogsed of

Ivie funeral home was in charge of arrangements.

PERSONALS

Mr. and Mrs. John Campbell and children, Johnnie and Bill. returned to their home in Nashville. Tenn., the first of the week. after a visit here with Mrs. Campbell's parents, Mr. and Mrs. R. C. Mattex.

Miss Josephine Heighway attended the funeral of her cousin. L E Mundew in Glouster, Ohio. last week.

Mrs. E. M. Dunning, who has been the guest of Mrs. G. W. Candler, returned to her home in Atlanta, Tuesday.

Mrs. Ralph Harbin of Maryville. Tenn., visited her mother, Mrs. L. E. Mauney, last week.

Mrs. Jimmy Ward returned Monday from a visit with her sister, Mrs. H. C. McBrayer in Anderson, S. C.

Mr. and Mrs. Edgar Harshaw. who have been at the Harshaw farm here for the summer, returned last week to their home in Richmond, Va.

4					
	(Conti	nued from	nage 2)		
n	Vital Statistics	150.00	173.50	00.00	
	Donations	50.00	2.28188	23.50	
	Election Expense	50.00		(3) 206.50	
	Contingent	500.00	66.19 893.06	66.19 393.06	
ij					-
11		6,164.00	7,724.90	1,639,81	78,91
	2. Revenue Charges				
s	Tax Commissions		246.10	246.10	
	Tax Discounts	75.00	147.46	72.46	
1	Tax Releases and Refunds	200.00	1.866.35	1.666.35	
S		275.00	2,259,91	1.984.91	
I	3. Parks and Cemeteries			-	
ì	Upkeep and Maintenance	750.00	177.50		572.50
	4. Division of Streets				
		4.200.00	4 622 21	422.21	
	Truck Expense	1,000.00		4/ 800.31	
	Street Lighting	1.400.00	1,000.21	(4) 800.31	* ***
		nier-Dep't'	Declaration		1.400.00
	Lighting Supplies and Repai	rs 400.00			400.00
	See I	nter-Dep't'	1 Budget)		
1	Street Maintenance	1,200.00			1,018.74
	*	8.200.00	6,603.68	1,222.42	2.818.74
	5. Division of Police				
1	Chief	1.200.00	1,189,03		14.14.74.04
1	Policemen	2.675.00			10.97
	Supplies	2.625.00	1,874.08 2,651.12	00.10	600.92
		=,020.00	2,031.12	26.12	
		6,500.00	5,714.23	26.12	811.89
	6. Division of Fire				
	Firemen	(15.00 (m. 16.00)	10000000000		
1	Convention	276.00	301.00	25.00	
1	Hose and Expense	770.00	42.86	42.86	
	tione and expense	550.00	323.68		226.32
		826.00	667.54	67.86	226.32
	(1) Accrued at Beginning of	Vear		-	
	(2) See Inter-Departmental 1	Budget			
ı	(3) \$250.00 Donated To Cha	mhar of	Towns was some or		
	(4) A Portion of This Expen-	a Accrued	In Prior	Year	
	7. Division of Library	Waterstall			
	Librarian	420.00	480.00	60.00	
1	Books and Supplies	265.00	296.32	31.32	
	Insurance	40.00			40.00
I	Lights and Fuel	125.00			125.00
	Maintenance	50.00			50.00
1		900.00	776,32	91.32	215.00
1			HISTORY.	(Similar	

Books and Supplies	265.00	296.32	31.32	
Insurance	40.00			40.0
Lights and Fuel	125.00			125.6
Maintenance	50.00			50.0
	900.00	776,32	91,32	215.0
8. Division of Water		-		
Supt. and Labor	3,200.00	3,039.53		160.
Analysis .	64.00	48.00		16.0
Supplies and Materials	900.00	1,799.18	899.18	
Repairs	200.00	262.46	62.46	
Meters Repairs	300.00			300.0
Car Expense		296.90	296.90	
Pumping Station				
Labor (See Supt. and Lab Lights (See Inter-Dept1	or) 500.00			500.0
Budget)	500.00			500
Duaget,	300.00			500.0
100	5,664.00	5,446.07	1,258.54	1.476
9. Division of Capi al Outla	y			
Fire Equipment		.99	.99	
Street Improvements and				
Lighting Equipment	300.00	453.50	153.50	
New Meters		301.19	301.19	

Water and Sewer

Improvements

Bond and Interest Due

	******	100100	000,00
TOTAL GENERAL FUND			
Appropriations	30,379.00	Under Appropriations	6.999.83
Expended and Accrued	30,125.83	Over Appropriations	6,746.66
Budget and			******
Operating Surplus	\$ 253.17		\$ 253.17
0. Debt Service			
Bond Interest	7.847.69	8,330,10 (1) 482,41	
Bond Expense	50.00	8.22	41.78

800.00

1.100.00

755.68 455.68

800.00

December 1, 1931 1,300,00(2)1,300.00 Sinking Fund Contribution 5,857.41 (3) 5,857,41 13.755.10 9.638.32 1.782.41 5.899.19 (1) Accrued Prior Year - (2) Accrued in 1931 - (3) No Contribution

Summary: Appropriations 13,755.10 9.638.32 Under Appropriations \$4.116.78 Expended

(Electrical Division)	BUDGET:		
(Electrical Division)	Budget	Realized	
CREDITS:			
Taxes		2,203.14	
Contributions			
Clerical		600.00	
Insurance		202.42	

\$3,005.56 TOTAL CREDITS: CHARGES: 2,030.25 Electric Service Materials and Merchandise 396.42

\$2,426.67 TOTAL CHARGES: \$2,426.67 NET BUDGET AND OPERATING SURPLUS: \$ 578.89 SUMMARY OF BUDGET OPERATIONS: INCOME Budge: 44,134.10

43.764.85 Realized 369.25 Income Deficit EXPENSE-Budget 44.134.10 Expended and Accrued 39,764.15 Expense Surplus 4.369.95 INTER-DEPARTMENTAL-Income 3,005.56 2,426.67 Expended and Committed

NET BUDGET AND OPERATING SURPLUS: (All Funds) \$ 4,579.59 Sundry Tools Etc. (Including Sinking Fund Contribution not Made)

Expense Surplus

578 89

	UNCOLLECTED TAXES:				General	1.000.00	
		ax			Distribution	1,202.70	
		Sales	On	en	LASTIBUTION	38,750.00	
	VEAD	ertificate					
	1927	CIDITICALO	-	21.56	LESS: Bonded Indultado	Particular Co.	
-	1928			81.48	LESS: Bonded Indebtedness 7-1-43	44,000.00	
Ľ	1929	10.87		51.02	Minus - Bonds Retired During Year	€.500.00	
-	1930	17.25		47.94	NEW EVALUATIV		
	1931	80.69		82.61	NET EQUITY		
	1932	221.19		16.27			
	1933	138.76		55.92	DEFERRED CHARGES:		
	1534	187.25	11.72	02.74	Prepaid Insurance		
	1935	211.14		85.70	* repaid Insurance		
	1936	263.35		29.71			
	1937	246.12		81.22			
ı	1938	338.78		57.10	LIABILITIES: - SURPLUS:		
	1939	1,065.81		85.54	ACCOUNTS PAYABLE: - Current		
	1940	1.184.38		21.08	Sundry For Merchandise		
	1941	1.290.44			OPERATING RESERVES		
	1942	2,328.02		07.28			
	1943			16.10	Accrued Interest		
)			300		Customers Advances For Construc	tion	
	8	7,584.05	\$15.4	57.45	Federal Withholding Tax	61071	
1					The state of the s		
	CONTRA RESERVES:						
1	Tax Sales Certificates \$	7,584.05					
	Open Taxes \$	15.457.45			SURPLUS:		
ij	-				Surplus Reserves		
	\$	23,041.50			Capital Contributions	225.00	
	-				Consumers Contributions	660.00	
					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	24,363.42	
	TAX CHARGE				3.5.55.55.55.41.00	AT.000.TA	ı
-	1943				Operating Surplus		
	PROPERTY VALUATION:		\$1,077.4	00.88	Distance of the second	19.277.94	
					Applying Operations — Exhibit E-II	200000000000	
	POLLS 155				Operating Revenues		
	LEVY:	- 1		10.10	For Year 46,075.39		
	LESS: Adjustments		1	42,84	Operating Expenses		
ı					For Year 38,891.56		
	porte			67.26			
	POLLS		S 1	55.00	OPERATING PROFIT FOR YEAR	7.183.83	1
		2	2 25 0	20.00			ı
			8 25,0	22.26			
	RATE: General .85						
ı	Debt Service 8 .85 \$1.70						
ı							
J	General 50%		\$ 12.5	11.13	OPERATION		
	Debt Service 50%			11.13	The place of the control of the cont	Realized	
1							
1		1	8 25.0	22.26	Commercial - Small 18,500.00 Commercial - Large 8,500.00		
			-7.703	2000	Commercial - Large 8.500.00 Street Highway Lighting 1.400.00		
,					Penalties 500.00	1,412,36	
,	BONDED INDEBTEDNESS				Sundry and Miscellanous	416.19	
,			Acci	uing	Amortization 5.600.00	109.00	
				erest	Credit Energy Used By Electrical Div.	100 00	
1				- 45	or an energy cacu by Electrical Div.	198.37	
I	JULY 1, 1940 MATURITY JULY 1, 1970:				\$50,100,00 \$	46 075 20	
	Interest Rate 3% For First Ten Years:				\$30,100.00 \$	10.010.00	3
1	NOTE FUNDING	10,000.0	00 3	00.00	REVENUE DEFICIT \$4,024.61		
)	INTEREST FUNDING - Series "A" and "B"	64.589.6	34 1.9	37.69			
-11		A 40 W . A 40 A	THE R. P. LEWIS CO., LANSING, MICH.	8 40 mm			

211	Creneral	DU %	5	12,511.13
	Debt Service	50%	s	12.511.13
			\$	25.022.26
0				
0	ВС	ONDED INDEBTEDNES	s	
0				Accruing
				Interest
0				1944 - 45
	JULY 1, 1940 MATURI' Interest Rate 3% For F			
7	NOTE FUNDING		10,000.00	300.00
0	INTEREST FUNDING	- Series "A" and "B"	64.589.64	1.937.69
	REFUNDING		187,000.00	5.610.00
0			\$261,589.64	\$7,847.69
0	FINANCIAL I	POSITION — CAPITAL	ACCOUNTS	
30	ASSETS:			
0	STREETS-Street Imp	rovements	104,463.30	
7	Lighting Syster	n	9,145.17	113,608.47
•	WATER-Water and S	ewer System	131,288.14	
	Water Shed		5.000.00	
Ш	Dumning Statis	an.	25 762 05	172 051 10

		100000000000000000000000000000000000000	
WATE	R-Water and Sewer System	131.288.14	
	Water Shed	5,000.00	
	Pumping Station	35,763,05	172.051.19
EGUIF	PMENT—Automotive Streets	1.585.10	
	Other Street Equipment	197.28	
1	Fire Fighting	7.627.91	
)	Office	1,045.72	10,456.01
PARK	S AND PLAYGROUNDS		
	Cherokee Park-Equity (Fairground)	3.892.42	
	Fort Butler Park	75.00	
3	Fair Ground Improvements	663.84	4.631.26
SUND	RY—Library Building	9.500.00	
	Garage	110.67	9.610.67
7			
			\$310,357.60
MINU	S: Reserve For Inflation of Property 2	Assets:	40,000.00

MINUS: Reserve For Inflation of Property Assets:	40,000.00
	\$270,357.60
LIABILITIES:	
Bonded Indebtedness — Exhibit G-IX	\$261,589.64
CAPITAL SURPLUS:	
Excess Of Net Assets Over Liabilities	\$ 8,767.96

ELECTRICAL DIVISION — FINANCIAL POSITION 75.00 CASH: Imprest Fund

\$270.357.60

22,258,84 22,333,84 On Deposit - Exhibit G-II Reserve ACCOUNTS RECEIVABLE: Gross Doubtful Net 4.081.66 Customers 4.397.46 315.80 Merchandise and Jobbing 493.68 Town of Murphy-68.50 68.50 Current A C 1.426.87 Old A/C 1.426.87 30.00 6.036.43 Sundry 30.00 6,416.51 380.08

INVENTORY - Perpetual Merchandise and Supplies \$32.188.00 PLANT ACCOUNT: Land and Land Rights

3,066,38 Building and Structures Poles, Towers and Fixtures 24.379.19 Overhead Conductors and Devices 21,374.22 Line Transformers 23.073.28 Service Lines to Consumers 7,522.38 13,306.00 Meters Equipment - Office Storage and Battery 5.741.29 640.00 Transportation 38.52 Stores

MINUS: Reserve For Depreciation

7,641.77 Laboratory 364.41 67.09 102,951.31

NET EQUITY \$25,498.61 \$57,686.61 EFERRED CHARGES: Prepaid Insurance \$ 114.78 \$57,801.39 ABILITIES: - SURPLUS: CCOUNTS PAYABLE: - Current Sundry For Merchandise 3.480.83 ERATING RESERVES Customers Deposits 2.361.79Accrued Interest 657.50 Customers Advances For Construction 191.68 Federal Withholding Tax 59.40 3,270.37 \$ 6,751.20 Surplus Reserves Capital Contributions Consumers Contributions To Debt Service 24.363.42 24.588.42 Operating Surplus Palance 7-1-43 plying Operations — Exhibit E-II Operating Revenues For Year Operating Expenses For Year 38,891.56 PERATING PROFIT FOR YEAR 7.183 83 26,461.77 \$51.050.19 \$57,801,39 OPERATIONS

Minus - Bonds Retired During Year 6,500.00 37,500.00

COME Budget Realized Over LES-Residential 15,500.00 16,791.62 1.291.62 18.500.00 Commercial - Small 18.782.16 282.16 Commercial - Large 8.500.00 8,365.69 134.31 Street Highway Lighting 1.400.00 1,412,36 Penalties 500.00 416.19 183.81 Sundry and Miscellanous 109.00 109.00 5,600.00 Amortization 5.600.00 edit Energy Used By Electrical Div. 198.37 198.37 \$50,100,00 \$46,075,39 \$1,893,51 \$5,918,12 EVENUE DEFICIT \$4,024.61

EXPENSES: Budget Expended Power Purchased 18,000.00 17,454.25 System Operations System Maintenance Meter Reading Accounting Collecting 2.022.35 Worthless Accounts 156.00 Office Salaries General Expense 1.323.73 Injuries and Damages 210.13 Stores Expense 15.05 Depreciation - Distribution 3,353.66 General 169.44 Taxes 2,230.00 2,203.14 Bonds 6.500.00 Charged Against o's Bonds Bond Interest 2.535.00 2,427.50 Items Applicable To Prior Years Extraordinary Losses Operation and Maintenance 7,000.00 6.000.00 Payroll Accounting and Collecting 1.500.00 Capital Outlay As Budgeted 2.000.00 Added By Auditor To Balance 3,535.00 5,535.00 The Budget \$50,100.00 \$38,891.56

NET OPERATING GAIN FOR THE YEAR \$7,183.83 MEMO: Budget Expenditure 11.208.44 Surplus Minus - Income Deficit 4,024.61 \$7,183.83 Plant Obsolesence

BONDED INDEBTEDNESS Accruing ELECTRIC LIGHT BONDS: 6% 1944 - 1945 AUGUST 1, 1919 MATURITY \$1,000.00 Through 1949 Balance 7-1-43 1.000.00 Accrued During Year Retired During Year 6.000.00 1.000.00 Balance 6-30-44 NOVEMBER 1, 1919 MATURITY \$1,000.00 Through 1949 7,000.00 Balance 7-1-43 1,000.00

Accrued During Year 1.000.00 Retired During Year Balance 6-30-44 6,000.00 1.000.00 JANUARY 15, 1920 MATURITY \$1,000.00 Through 1948 \$2,000.00 1949 and 1950 Balance 7-1-43 10.000.00 2.000.00

Accrued During Year Retired During Year Balance 6-30-44 8.000.00 1,000.00 JUNE 1, 1920 MATURITY \$1,000,00 Through 1950 Balance 7-1-43 7,000.00 Accrued During Year

1,000,00 Retired During Year 6,000.00 1,000.00 Balance 6-30-44 AUGUST 1, 1920 MATURITY \$1.000.00 Through 1950 8.000.00 Balance 7-1-43 Accrued During Year 1.000.00 Retired During Year

7,000.00 1,000.00 Balance 6-30-44 DECEMBER 1, 1920 MATURITY \$500.00 Through 1950 Balance 7-1-43 5.000.00 Accrued During Year 500.00 Retired During Year 500.00 4,500.00 500.00

\$37,500.00 \$5,500.00