

THE STATE DISPATCH.

A PROGRESSIVE NEWSPAPER DEVOTED TO THE UPBUILDING OF AMERICAN HOMES AND AMERICAN INDUSTRIES.

BURLINGTON, N. C., FEB. 5, 1913.

State Library O. 37

The Contest

Name	Amount
Ray	123,800
Brooks	122,000
May Home	120,000
Lee Coble, R. No. 1	82,300
Ellington	
Metzger, R. No. 4	53,600
Workman	53,300
Braxton, Snow Camp	19,600
Cheek	13,100
Lyde, May	11,600
Metzger, R. No. 1	9,400
Sheffner, R. No. 10	7,100
Albright	4,900
Haw River	
Matkins	370
Gibsonville	
Sue Terrell	3000
King	
Greensboro	1100
May Carr Hall	1000
Cheek	1000
Heritage	4400

Masons Have Great Feast.

An occasion which goes down in the memorable pages of history was that of the Masons Friday night at the Piedmont Hotel when they banqueted a large number of friends. The occasion opened with a blessing pronounced by Rev. J. D. Andrew. Mr. W. Cates responded to the toast "Yesterday and Today." Mr. McKride, of Graham made an interesting talk on "How Bible Lodge and Burlington appear to a suburban." Capt. J. A. Turrentine told "What The Boys Do." At this moment a bit of romance was intermingled when Mr. E. M. Atwater denied the charge of attempting to defeat Capt. Turrentine in his love affairs. Mr. R. J. Hall and Dr. Moore formed the toastmaster that evening and not they were the speaker of the occasion. Worshipful Master J. H. Vernon directed the remarks to the ladies. Hon. W. H. Carroll spoke very interestingly and to the point on "Unity and Masonry." Miss Johnson of Greensboro was present and presented the aims of the Eastern Star for organization of a council at this place. Prof. M. C. S. Noble of the faculty of the University of N. C. was the invited speaker of the occasion. He spoke on the many phases of Masonry.

The spread was very fine reflecting credit on the Piedmont and management of Mr. Bourq. The lady guests of the evening were very unstinted in their praise of the handless of the frowl. In fact Capt. Turrentine made a special request that another like occasion be held so he might have increased opportunity to talk with his lady friends. The evening was one of real expression for the grand old fraternity. It was a special hour which might often be repeated with pleasure.

Special mention should be made of the excellent manner in which Hon. E. S. W. Lameron acted as toastmaster. The music was furnished by the Mason Orchestra of Whitsett.

Ben Muse Out For Post Master

Master Ben Muse, one of the boys in the Durham high school wrote Senator Overman to get some garden seeds and here is the reply that was received:

Washington, D. C. Jan. 23 1913

Mr. Ben Muse, 109 Morris St. Durham, N. C.

Dear Sir: I am glad to acknowledge receipt of the esteemed favor of recent date and in reply to inform you of my appointment to the position of postmaster at West Durham under the Wilson administration. Inasmuch as Senators and I will defer our conversation in the North Carolina post-offices, the West Durham appointment will be a measure to Major Muse. I represent that I am a Democrat. Major Muse will doubt confer with you, however being unwilling anyone for a moment. If you desire to be postmaster at West Durham it will be necessary to confer with Major Muse. His application

together with such indorsements as you may care to file, and the same will be given cordial and earnest consideration when the matter of the appointment of a postmaster for West Durham was taken up. With kind regards and best wishes I am, Very truly yours

Lee S. Overman.

It is evident that there are so many applications for postmasters that the senators and congressmen have a regular formula for their secretaries to follow, the same as in the replies regarding seeds and other matters. Senator Overman's secretary no doubt got his replies mixed and evidently sent a letter to some applicant for the postoffice in West Durham in which reference is made to seeds. This applicant was no doubt surprised when he applied for a postoffice and got a package of seeds with a nice letter on the courtesies of the season and not a word on the pestil job. If the aspirant for the West Durham postoffice will now publish his letter it would make good reading as these stereotyped letters in reply to constituents who apply for anything are always well gotten up. This publication is made for the benefit of the applicant for the West Durham postoffice who may not be able to understand the reply he got from Senator Overman and who may have the seeds that were intended for Ben Muse. While master Ben is only 14 years old he is perfectly willing to take over the West Durham postoffice if the senators and Congressman Steadman so decree. As he has done efficient work for the Durham Sun. These is no doubt whatever that he is competent and would be right onto the job.

"The Southern Journalist."

The State Dispatch is in receipt of a copy of "The Southern Journalist," official organ of the Southern Amateur Journalists' Association. It is issued every three months, and publishes reports of the officers and other official matter pertaining to the association.

The Southern Amateur Journalists' Association is a literary organization. Its membership is composed of young people of both sexes residing in the Southern States, who have literary talents and ambitions, who write literary compositions for pleasure and improvement. Its membership also includes those who are either engaged in or interested in the arts of printing and journalism. All young people who are desirous of improving their literary talents and those interested in the arts of printing and journalism are eligible for membership.

Mr. C. E. Way, of this city, who is President of the Association, will be glad to answer all inquiries or letters from those who may desire to become members.

R. F. D. No 5.

Rev J. N. Holt filled his regular appointment at Longs Chapel Sunday.

Miss Daisy and Ora Wyatt spent Sunday afternoon with Miss Mamie Anderson.

Mr. and Mrs. J. A. Aldredge visited at J. M. E. Wratte's Sunday, P. M.

Mr. Ralph Rogers and Misses Hattie Rogers and Myrtle Hester were pleasant callers at L. M. Johnsons Sunday P. M.

Mr. Walter Aldridge of Caswell, attended services at Longs Chapel Sunday, seems quite a distance for Walter to have his preaching done. Guess there must be some attraction close by.

Mrs. Barbary Allen is spending a while in High Point with her three sons.

Mr. Anderson Thomas of Haw River died last Tuesday and was laid to rest at Longs Chapel on Wednesday. Funeral services being conducted by Rev. P. H. Flopings. A large crowd of friends and relatives was present to pay their last tributes of respect.

Water Light and Power Statement.

February 1, 1913.

Mr. Eugene Holt, Finance Commtee, City of Burlington, N. C.

Dear Sir:

In accordance with your instructions, I have made a special investigation of the affairs of the Water, Power and Light Commission of the City of Burlington, North Carolina, for the year ended December 31st, 1912.

The investigation was made for the purpose of obtaining such a statement of the affairs of the Light and Power department of the Commission as would determine the expense of the Electric Plant to the City so that a comparison might be made between the present cost of electric current to the city, and the charge for current which would be made the City, if the Electric Plant were disposed of, and the offer of those proposing to sell you current accepted.

Owing to the very limited time permitted for the work, no attempt, whatever, was made at a verification of the records submitted—either by an audit of the books, or by information obtained from sources outside of their covers.

Relative to the investigation, the following Statements are submitted:

EXHIBIT "A"—Statement of Assets and Liabilities, as per the books—unverified, at December 31st, 1912.

EXHIBIT "B"—Statement of Expenses and Earnings (Exclusive of Depreciation)—as per the books, unverified, for the year ended December 31st, 1912.

EXHIBIT "A" requires but little comment, as it presents simply a Statement of Assets and Liabilities as per the books at December 31st, 1912.

It should be noted, however, in connection with the Plant values shown by this Statement, that nothing has been charged off from the figures at which they are carried on the books, to care for Depreciation.

None of the items appearing upon the pages of this Exhibit have been verified; neither, has the collectibility of the Accounts Received been subjected to investigation.

EXHIBIT "B" In preparing this Statement, an effort was made to separate in so far as practicable within a limited time—the Expenses and Earnings of the Electric Plant from those of the Water and Sewerage Department.

As the records kept by the clerk of the Commission made no attempt at a departmental distribution of many Expense Accounts, it is, of course, impossible to present, here, such a distribution of Expenses as may be considered exact and final. Instead in cases where the records are silent on the subject, it is largely a matter of opinion, as to how the expenses should be distributed—particularly in this the condition in instances where no audit of the records was made or authorized.

Although, ordinarily, in preparing a statement of this character, General Expenses such as Salaries, Superintendence, Stable Expense, Rent and Telephone—would be distributed between both departments, in this instance—in order that the past may index the future, the statement has been so arranged as to show charged against the Water and Sewerage Department, all expenses—which, if the Light Plant were sold, would continue as expenses of the City in administering its affairs in connection with the Water and Sewer system.

Should it be concluded that, by reason of the disposal of the Electric Plant, any or all of these General Expenses could be reduced, it would be proper to decrease the amount of expenses here shown against the Water and Sewerage Department in the amount of the reduction.

In making a distribution between the Electric Plant and the Water and Sewerage System of such accounts in common as Fuel and Lubricants, the estimate furnished by Mr. E. W. Myers, Engineer, has been used as a basis for distribution, this

estimate showing 74 per cent to the Electric Plant, as against 26 per cent to Water and Sewerage.

The items, disclosed by this Exhibit as Inventory Adjustments, represent amounts charge off from the accounts indicated, in order to bring them into agreement with the amounts recorded as representative of the values of the actual inventories, as reported taken.

Since there appeared to be a doubt as to whether these items should be included as expenses of the period reviewed, or as to whether they were merely indicative of errors made in the taking of former inventories, it was thought best to present them in such a manner as would enable them to be readily distinguished from the current and usual expenses.

RESUME OF FINDINGS. From an examination of the Exhibit, above commented upon, it will be noted that the profit from the Electric Plant for the year of 1912 is stated at \$4,432.62. And that the amount charged to the City for Street Light was \$4,800.00.

Making the cost of current to the City \$367.38

(as per the books, after consideration of all such expenses as Superintendence, Salaries, Stable Expend. Rents and Telephone as chargeable in whole to Water Department, which is the condition which would probably exist, were the Electric Plant sold) This Cost should be added: 5 Interest on \$28,000.00 Light Bonds 1,400.00

and Depreciation on Light Plant as estimated by Mr. E. W. Myers, Engineer 1,500.00 Making the total estimated cost per annum (based on 1912 records) for lighting lamps, equivalent (according to Mr. E. W. Myers) to 75-85-100 lamps of 350 Watts each \$3,267.38

Under the terms of the proposal which you have under consideration, it is offered to supply the City current for lighting sufficient to serve the equivalent of 100 350 watt lamps at a cost per annum of \$6,000.00

An excess of \$2,732.62 over your present lighting cost as set forth by Exhibit "B" and the comments thereon contained in the text of this report.

From this excess, it would, however, probably be permissible to deduct:

An increase in the annual Revenue of the City, which would be derived from Taxes upon the Electric Plant if sold \$300.00 and A decrease which could be effected in the City's annual expenses, if the \$10,000.00 (amount offered the City for its Electric Plant in excess of its Light Bonds outstanding) be applied against interest bearing indebtedness \$600.00 \$900.00

Leaving a net difference of \$1,832.62 per annum, in favor of the present arrangement for supplying the City with its lighting current.

In making this comparison, it should be borne in mind that the proposal submitted you offers to furnish electric current in excess of that which is now being consumed—such excess being equivalent to the current required for the lighting of 24-35-100 350 watt Lamps.

Also, it should be explained in connection with these figures that the difference if any between the "free lights" now afforded, and the "free lights" which are offered the City under the proposal made—has not been considered in this statement, for the reason that no definite figures as to the current now consumed for these "free Lights" are obtainable.

In regard to the proposal which has been made you for furnishing current to the City for Pumping purposes:

Mr. E. W. Myers, your engineer, has advised that he estimates that the performance of that service for you would reduce the Fuel expenses below that shown upon Exhibit B. of this report. From this, therefore, it appears that no advantage would be given the City by its acceptance of the offer to supply current for pumping at the rate

of 2 cents for Kilowatt Hour—the total cost for each of the first two years not to be charged for at a figure in excess of \$800.00 per annum.

IN CONCLUSION. Although the investigation which has been made was not of that character which customarily includes suggestions for the improvement of accounting methods, in my opinion, it would be advisable in the future to have the accounts of the Commission so arranged that they would reflect the operations of the Electric Plant and the Water and Sewer System, separately.

Further, it would be well to have the purchase records kept by the Clerk of the Commission, so that full information regarding purchases may be on file at his office.

Respectfully submitted, J. L. Hightower, Certified Public Accountant.

City of Burlington, North Carolina.

Water, Light & Power Commission Statement of Assets and Liabilities, (As per the books unverified) Dec. 31, 1912.

Assets.	
CASH	\$176.98
ACCOUNT RECEIVABLE:	
current	384.38
Uncollectable	42.15 426.53
INVENTORIES:	
Books and Stationery	\$180.30
Electric Supplies	832.97
Electric Lamps	129.50
Electric Light & Power Repair Parts	256.66
Electric Light & Power Tools	440.25
Lubricants	112.70
Water & Sewer Tools	128.15
Water Supplies	134.00 2,274.53
PROPERTIES AND PLANTS:	
Water Works System	\$76,687.99
Sewer System	50,461.98
Electric Light and Power Plant	45,853.23
Water Line Extension	677.39
Furniture and Fixtures	123.15
Live Stock and Equipment	134.38 173,938.12
PREPAID EXPENSE:	
Insurance Unexpired	222.70
	\$177,038.86
LIABILITIES.	
OVERDRAFT—Alamance Loan & Trust Co.	\$147.00
ACCOUNTS PAYABLE	33,123.08
CITY OF BURLINGTON	147,896.97
PROFIT AND LOSS ACCOUNTS:	
Balance in Account—Jan. 1, 1912	\$19,282.83
Profit from Operations—year ended December 31, 1912	—Exhibit "B" 6,583.98 25,871.81
	\$177,038.86

To The Public

It will be to the interest of every farmer in Alamance Co. to have a dog law passed by the present general assembly. We are all interested in having plenty of game during the game season, and in order to have this it is absolutely necessary to have some restriction put upon all dogs in the county during the breeding and raising season. Hundreds of dogs roam over the fields and woods of county during the summer months and suck all eggs and destroy the young of birds and rabbits and we want to put a check on this by having a law passed that will first tax each dog \$2.00 per head and have him either confined or under control from April 1, to Sept. of each year.

Blind Tiger Age 106 Years Fined Today.

Hartford, Conn. Jan. 27—The oldest prisoner ever brought before the bar of justice here appeared in court today in the person of William Ray, aged 106 years, who was fined for illegal selling whiskey. This is the fifth time he has been in court for the same offense since 1841.

County School News.

The County Teachers' association held its third meeting of the year last Saturday. The business was transacted at one session. Then followed the Union dinner in the town hall. The attendance was good and the program was carried out in full, excepting the topic "The Honor System" was omitted, as Supt. Smith of Hawriver, who was to discuss this subject, was absent. At this meeting plans for the county commencement were discussed. Paper for school exhibits was given out, and the general program for Commencement day was outlined.

The next teachers' meeting, which will be announced next week will be the last one for the year.

Week before last the Cross Roads school gave a pie party and voting contest that netted \$12.72 for the school.

The Bellmont School gave a box party Saturday night of last week and cleared about \$12.00. Bellemont has been equipping the school with steel framed desks. One of the committeemen at Saxapahaw has offered a prize for the best paper written on the subject of English. The Supt. has observed in the past few days, pathways built to school houses of three different materials,—cane stalks at Haw River, Cedars at the Fairground, Slabs at Green Hill.

The primary and intermediate departments gave a delightful entertainment on last Saturday night, to an appreciative audience. The proceeds cleared for the school were \$22.50.

On Saturday night Feb. 15th the Haw Fields school will give "The Spinsters Return." The play is the sequel to "Old Maids Conventio," and furnishes the same kind of good humor.

Mr. Garrison With First National

On account of bad health Mr. J. Erle Lasley has resigned his position of assistant Cashier of the First National Bank and Mr. Roy W. Malone, who has held the position of book-keeper with this institution, has been promoted to the position of Assistant Cashier. Mr. James E. Garrison, who for several years has been connected with the Brick Warehouse, has accepted the position of book-keeper to succeed Mr. Malone. Mr. Garrison will be pleased to have his friends call on him in his new place of business.

This institution is fortunate in securing the services of Mr. Garrison as he has had considerable experience in book-keeping, has a great many friends in the City and surrounding country and is one of our most promising young business men.

See Kill Father in Quarrel Over Wood

Raleigh, N. C. Jan. 29.—John L. Weathers was shot and in turn killed this afternoon at his home near Eagle Rock this county by his son, Haywood Weathers. The two quarreled about some wood, the son ran up stairs, procured a revolver and came back with it, opening fire on his father.

The fourth shot penetrated his heart. The disease was 50 years old, the young man is 21. He has given himself up to the officers of the law and will be brought to Raleigh.

Miss Annie Morrow Entertains

Miss Annie Morrow teacher of the Jr. Philathea class of the Presbyterian Church delightfully entertained her class and the Jr. Philathea class of the Christian Church, Friday afternoon. The hours were from 4:30 to 6:30 during which time many interesting and amusing games were played, delightful refreshments were served and the girls left feeling it was good to have been there.

Teacher—"What is the meaning of the word 'leisure'?"

Reply—"It is the name of the place where married people repent."—Lippincott's Magazine.