REPORT ON THE

Kindly publish the following report on the Water and Light Department: CHAPTER VI.

Light And Water Department Accounts.

"Before dealing with each department specifically, we call attention in a general way to the books and records governing the income.

"The collector, Mr. J. C. Thomas, billing and collection. Mr. F. T. Patterson, City Clerk, entered the collections from the stubs of the Collector's. receipts into separate Cash Booksone for Light Collections and one for water collections, and in turn posted such credits to the Consumer's Accounts in a ledger provided-either Light or Water, as the case might be.

"Inasmuch as Mr. Thomas did not furnish Mr.J Patterson with a copy of the bill for service-in fact, no record was made of such bills sent out-Mr. Patterson had no way of knowing, in a large number of cases without consulting the collector, what the particular pays ests covered, the information on the stubs being often indefinite or misleading in other words, instead of the charge for services being posted to a Ledger Account and governing the amount paid, the amount paid went to the Ledger first and from it to frequently no charge appeared, though old ledger used up to July, 1912, no charge in any instance was mad-

"The result of a chape collure was set of accounts in a deplocable and chnotic condition which Mr. Thoma could not satisfactorily explain and finally refused to assist in straightening out. He also stated that he had nothing to do with the ledgers and did not know statement is not house out by inform ation furnished us that the attention of Mr. McCarthy, ex-Mayer, as well addition to this, the manner in which the accounts were collected from parties who had not paid for several months, necessitated reference by the Collector to the Ledvers.

during the period under audit existed prior to April 1st, 1911, and we fail to understand why mention was not made in the report of Mr. Leslie Abbott as the bound ledger in one at that time was more of a memorandum book that a ledger, nor was this condition metioned in the report of May 1st, 1913 rendered by Mr. T. B. Kehao. Dis-22, Section 5, of the City Ordinance is very definite in specifying the duties of the collector:

Section 5. "'The Board shall annually eleca collector for the water, sewerage and electric fight plants for one year. He shall give a good and sufficien bond in the sum of Two Thousand Dollars which shall be approved by the Board of Aldermen. Said bond to be payable to the city of New Bern and conditioned for the due collection payment and settlement of all money due to the City of New Bern by the patrons of the water, sewerage and light plants. He shall settle weekly with the Treasurer. He shall render a Statement to the Board of Aldermon at the regular meeting each month, showing amoun collected and amount due and unpaid He eball fuenish the Board of Aldermen a complete list in detail of every user stater, sewer and lights and when a bone is added, report the same to the any time, upon notice in meeting after giving twenty days' notice, require the collector to give ad-

ditional sureties when required, the Board may then declare the office vacnat and proceed to elect his successor. All accounts due the water sewer and light plants shall be placed in his hands for collection and if said collector shall fail to collect same in a reasonable time and pay over to the Treeasurer all sums due, then his failure to do so shall be sufficient cause for his removal and the Board may at once proceed to remove him and elect

"and it was the duty of the Mayor and Board of Aldermen to know why the above was not being complied with and why the collector was not giving full attention to the duties of his office

"The city paid for a duplicate form in the book for proper entry, yet, we find it was an almost universal practice for the collector to write up his collections on the stubs only, discarding the

use of the original altogether. 'In order to arrive or as true a condition of the accounts us possible from the original meter

by them ordered to be placed in the

"The statements were made in duonsumer, concerned, with the requests to verify. that they check up the account and A great deal of difficulty was ex-

ness. The attitude of the consumers was very disappointing to us; while some took the trouble to look up their receipts and bills, the majority paid some instances, we know there were errors in the accounts.

"We found accounts where the Dail inventory had been entered in which certain light or water service had been noted "Out,' we understand at Mr Thomas's instructions, and no charge made, and yet investigation at our request found the service being used Jr., seems to have entire charge of the and that it had been used for the entire term, and we consequently, in making the new accounts, charged for all such items.

"Taking the Ledgers as we found them, the accounts to the average person would appear to have been properly kept and promptly collected. yet-this was far from the actual condition of which the accounts themselves are the best evidence. In many cases, parties had moved and the account or address had not been changed in the ledger, though other people were occupying the premises.

"The meter reading sheets were found

o be so crudely gotten up that a great deal of time had to be spent in asceraining just whose account was indicated by some of the reading and it was necessary to make a complete index of all the readings for the twentyseven months, after which the information was found to be extremely valuable, not only as a foundation for service charges which had not been made against the consumer, but also in proving the correctness of many of the items for which payment had not been received. From the condition of the accounts it is evident that no regular effort was made to render and collect the electric light bills monthly except n some isolated cases, as after comaling the statements, and reconciling he charges with the cash payments, shere possible, we find only about fifty accounts that were kept up in the egular manner, while we have over bree hundred accounts in which no ollections were made for periods anging from three to thirty months, high are fully stated on pages 87to 6, inclusive, and to which attenon is especially directed.

"One party who came in to check p his account said that he had always ansidered his electric light account contra to Mr. Thomas' personal count, and only settled on the differace. By reason of the fact that so few onsumers came in to check up their ccounts or return the statements, is impossible for us to evenapproxinate the total d's repancy and loss o the city beca so of the accounts ot being proportly colle ted. However

at of the seventy-five or eighty. corle who did cone to the office, freen were able to produce receipts given by Mr. Thoma sor others collecting him covering items that there not scorded on the Cash Book and in most ases, had never been charged to the cents to \$10.00 each, itemized as follows:"

(Statement on file at City Hall.) We are therefore making Exhibit , under separate cover, a part of this report, which states the accounts due from the light consumers with the recommendation that you place these accounts in the hands of your Light and Water Committee, they in turn, from time to time, to request a certain number of the consumers to appear before the Committee on specified dates to explain why they should not pay the balances as stated, and after a recovery has been made in all resconsible accounts proceed against the bond of Mr. Thomas for whatever balance is still unpaid and due the city as a result of his neglect of the duties of his office. It is only fair to those who made settlement of their old accounts as covered by our statements that all other parties should be compelled to pay any just balances.

"During the last week of July, 1913, a special inventory was taken of the lights in use by consumers throughout the city, and in many cases, it was found that the number exceeded that which was supposed to be in use as stated on the consumers account.

"The condition in the water consumers accounts were on a parallel with those of the light consumers and therefore it is necessary for us to submit the accounts in detail as shown by Exhibit B under separate crue. cover in order that the committee may pursue the same course as with the

Light accounts. "In this report, we have omitted all charges for water service to schools and churches as we were advised that such service was given free by the form of receipt—nue copy to be given to the er light and water Commissioners, and consumer and an exact copy to remain later confirmed by the Board of Aldermen, but we were unable to find any record of such action in the Clerk's ninutes of the Board of Aldermen. Many of the consumers accounts were charged for less than the number of fixtures noted on the account, it frequently occurring that certain fixture were noted 'cut off,' but in many o be cases investigated we found the these fixtures were apparently in daily use or else in such condition that they might be used as needed. Owing a the fact that prior to October 1st, 1912 the water charges were against the consumers and after that were made

tions seem to have been made from the same property, yet the old balances remained open and are still open, lieate and one copy mailed to each in many cases, so far as we are able

eturn to us certifying as to its correctproperty covered by many of the ac information from the city directory, the telephone book, day of inventory no attention to the request, yet in and the city employees before the actual party to be charged was arrived at. With the new cut in and cut out order installled which required written notice to the city on the part of the onsumer there should be no confusion rom this source hereafter. The loss to the city by being deprived of this revenue has been considerable, for which there does not seem to be any reasonable excuse, as for instance, one account for the quarter ending Oct. 1st. 1912, amounting to \$24.25 was paid in a few days after the party received the statement mailed by us; that of the United States Government for water services at the Post Office covering the period July 1st, 1911 to July 1st, 1913, amounting to \$350.00 was paid in a short time after we rendered the ac-

"Besides these, there were numerous accounts which were allowed to run for long terms, and which were collected just prior to the change in the administration. The collections made since the first of the year by Mr. Thomas from consumers other than the city, exceeded those of any like term during the twenty-seven months under audit, and it is a noticeable fact that the collections were larger at those periods just prior to a special investigation.

"In such of the water accounts as we are able to obtain verification, we found receipts covering payments which had not been credited amounting to \$29.84, as follows:"

(Statement on File at City Hall.) "Whatever the city recovers from this amount will rest largely with the action taken by you or the committee to whom you refer the matter.

"In these balances there are items which will undoubtedly be hard to collect but which we have not set aside as doubtful accounts, as we take the view that had the Collector exercised due diligence, few, if any, such accounts would have been lost to the city. With the protection afforded by the following city Ordinance, only the charges for June, 1913, electric bills should have been owing to the city, plus such accounts as were actually uncollectable at that time for both light and water service. The collector had had a nple time to make full return for the water charges bills in advance on April 1st for the quarter ending June 30th. Chap. 22, Sec. I. Par. 4 and 5 of the City Ordinances reads as follows:

" 'Fourth: All bills shall be paid at the office of the Collector at the City Hall five per cent. discount shall be allowed on bills paid within ten days. If bills are not paid by the 25th of the month, lights in arrears shall be

"'Fifth: No lights cut off on account of non-payment of bilis shall be turned onsumer on the ledger, the total on again until the bill is paid and also of the e items being \$38.08, ranging from a charge of fifty cents for cutting the lights on and off.'

"We would also call attention in connection with the itemized lists of Electric Consumers' accounts irregularly collected, that the service was not discontinued as required by the City Ordinances when the bills were not promptly paid. We did not find in the accounts that any charge had been made to cover the fifth cents required it cut off and cut in service when such lapses had been made.

"The final result will affect the net earnings of the Light and Water Department stated on Page 76, as having been \$15,215.98 for the twentyseven months from April 1st, 1911, to June 30th, 1912,

"The system in this department has been remodeled in every way and is now complete, so that the records can be kept with a minimum amount of work commensurate with proper pro ection to the city's interests, and those who purchase light and water services. Incidentally we would note that the report of audit made by Mr. Abbott shows the amount due from Water and Light Consumers April 1st, 1911, to be \$8,125.42, with the nottion that this amount is partly estimated. We

find the amount should be \$10,827.49. "As the city is endeavoring to supply light and water service to the consume at cost, it is very necessary that no loss from bad accounts should ac-

"The department is now requiring a deposit in advance from such con sumers as have no local attache or credit, and this policy should be supported and continued as it has been found necessary with public municipality supplying such service at cost to see that the income is safe-guarded to the greatest degree possible."

bers of a state legislature, or a police captain, or your wife. Incomes were created for two purposes; to lie about and to live beyond. Many people who will not have to pay any are complaining to their friends and neighbors about the way they are oppressed by the income tax. This is one of those natural phenomena which no scientist has been able to explain.

Incomes vary in size according to how many people have worked for you

Effective Demonstration Convince Jayhawker That He Had a Valuable Recruit.

Robert Thorpe, an old Missouri stage driver, who recently died in Texas, used to tell a story of how Anderson, the Jayhawker, got one of his recruit The Anderson boys held up Thorpe's stage near Glasgow one day. Among the passengers was a raw-boned young Missourian who looked about as tough as the Jayhawkers themselves.

"Give me yer val'ables," Anders demanded of the youth as he wen down the line. "Ain't got none," answered the

young squirrel hunter. "Where yo' going".
"To jine Anderson's Jayhawkers."
The robel leader sized him up.

"Kin ye swim the Missoury river?" he asked him. "Reckon so," the young man awered.

"Could ye kill a man?" "Reckon so."

Anderson stepped forward and spai in the youngster's face. The youth bounded at the Jayhawker like a cat, caught him full in the face with a right swing and went down on top of him. kicking and clawing. The Jayhawkers pulled the young

demon off and their leader got up. "You belong," he said. "Boys, give him a hawse."

Not a Nature Faker. Lover, the soo keeper, was feeding filleted plaice to a pair of robust young

natural food is minnows, sunnies and sticklebacks. It eats these fish when living its wild life in the woods, beside the streams, without any dim- of that?" culty, and yet to eat such fish, you know, is like eating so many papers dear," he coofully respo

"How can it eat such bony fish? I wish to speak with all delicacy—it throws up all the bones afterward Yes, it throws up the bones after the meal in a little ball. Nature bones its fish for it.

little exercise and loses its ability to throw up bones. In captivity its natural food would kill it. "Nature, in a word, refuses to bone fish for captive kinglishers, and there-fore we, taking nature's place, feed the birds filleted sea food."

I met an old h

silver platter on which it is served. I
did so want to put one of these platters in my pocket," she added. "They
were genuine Queen Anne.
"The old silver at the castle is Mrs.
Carnegie's brish. She is quite crasy
over R. About 9:30 in the evening she
will slip out of the drawing room and present. No income is without honor somewhere, except in the family it is vainly attempting to support. Here it is generally despised and looked down upon.

An income tax is an effort on the part of the government to make you feel that you are wealthy. Also to support the government in its main business in life, namely, living beyond its income.

The sovernment is the support the government in the main business in life, namely, living beyond its income.

The sovernment is the family it is steal down to the housekeeper's room to count it before it is locked in its special safe for the night. She is the most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its special safe for the night. She is the most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its special safe for the night. She is the most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper's room to count it before it is locked in its special safe for the night. She is the most house proud chatcalaine in all the highlands, and that's saying a lot. The housekeeper has been with her special safe for the night. She is the most house proud chatcalaine in all the highlands, and that's sayin

The government, which receives a larger income than any one else, should be taxed upon it. The proceeds might go toward relieving millionaires in distress.

There is no vessige to about the Carnegies; they don't pine a bit for the society of royalty or even titled folk, but they are anxious for the companionship of brainy individuals. Of late Andrew has taken to be a bit for the society of royalty or even titled folk, but they are anxious for the companionship of brainy individ-uals. Of inte Andrew has taken to be-PROVED HE WAS ELIGIBLE a blessing if other story tellers did likewise.

The gardens of Skibo are looking gorgeous just now, especially the old English garden which is a mass of flowers, with fruit trees around the walls, and cabbages to give it the true air of a century ago! The walls, like those of all self-respecting ling-lish gardens, are mellow red brick, nearly covered with tinted foliage.

Everybody knows there are no rain-bows in the world like those of Scot land. When one appears in the sky at Skibo a bell rings and all the house party fly to the lawn to admire it.

WITH CHOCOLATES AND TAFFY

ation That Would Have Been
Trying to Average Man.

The conversation turned to the power of flattery at a recent historic so-cial session when Miss Billy Burke, the actress, was reminded of an inci-dent along that line.

certain young man got rather negligent in his courting duty, and it was week that he finally presented himself at the home of his heart's desire.

petulantly exclaimed, ot deigning to notice the five pounds of chocolates, and keeping to the plano stool where there wasn't room for two. "Of course, you were called away on a business trip, and the wires all being down, you couldn't notify me."

derest tones. "I haven't been away. "You can't give a kingfisher in cap I have been sick with dyspepsia, and "What!" she cried in scornful amazement. "You had dyspepsia and the doctor told you not come because

"It amounted to the same thing,

told me to keep away from all

Mrs. Mason came from her city me to spend a few weeks in the ountry town where she had lived when a girl. One morning, while out for a walk, she met a man who in former days had been a school-mate, company checks or money of repair work. Bicylees

ther must be getting well on in years
"Yes," replied the man, "he's clos
on to eighty-nine."
"And does he enjoy good health?"

"No." said the man, "he hasn't been ert for some time." "What seems to be the trouble with

him?" she asked.
"Well, I dunno," was the answer "I guess farmin' don't agree with him

lalist. The surgeon re-e removal of the large, which the patient fears

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Some time ago, said Miss Billy, a

"I wonder you came at all!" she

"No dear," he answered, in his ten-

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and stopped for a chat.
"Why, Charlie," she said, "your faorders.

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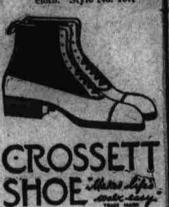
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