TOWN OF WOLFVILLE

Annual Report For 1923 (Continued from last issue.)

AUDITOR'S REPORT

To the Mayor and Councillors of the Town of Wolfville, N. S.

We have very carefully examined all the books and vouc

We have very carefully examined all the books and vouchers of the Town Clerk, covering the operations of the Town Council and the Board of School Commissioners, also of the Electric Commission of the Town of Wolfville for the year ended 31st December, 1923. Herewith we present our certified Statements, respectively, of the Receipts and Disbursements and Assets and Liabilities, together with memoranda and Abstracts of the several accounts relating to the same.

Acting upon a suggestion that we embody in this report a comment upon the present system of accounting in the Town Office, we are pleased to be afforded the opportunity of congratulating Mr. Ford upon the improvement already effected by him. In our report accompanying the Financial Statement and Balance Sheet to the Electric Commission, we stated that the system devised and used by Mr. Ford for that body had proved its efficiency by its labor-saving and simplicity of its working during 1923, the certainty of its balances and the manner it facilitates exhaustive auditing, permitting no loop-hole for a leakage of any kind. And, as that system proved adequate for all the requirements of the Electric Commission, so we are confident that the system, now in process of development and adoption by Mr. Ford for accounting in all the other of development and adoption by Mr. Ford for accounting in all the other departments of the Town of Wolfville will, when completed, prove equally adequate and efficient. This new Rate Book tried for the first time in 1923 is a great improvement, not only upon that which was in vogue before its adoption but upon any other that we have seen recommended elsewhere. With the very few minor changes which experience will dictate, this book may well be taken as a perfect model. Likewise, the new Cash-book introduced in July last when the old one was finished, has answered its purpose admirably, and it only remains now for the Clerk to be enabled to complete the System for 1924 by the adoption of the other specially adapted books, including a new Ledger to replace the old one which is out-of-date, worn, torn and nothing but a conglom-meration of memoranda, from which it always has been a laborious task to abstract the correct data for the purposes of the annual audit and Statements. It is for the Clerk to show the Council his imperative needs to enable his carrying out his plans completely as from the beginning of the year 1924. Then the Town may proudly boast of its efficient book-keeping in every department of its service.

Respectfully submitted, MORGAN J. TAMPLIN, H. E. ARNOLD, Auditors.

TOWN OF WOLFVILLE, N. S.

Statement of Receipts and Expenditures 31st December, 1923	For Year	Ending
	Receipts Ex	penditures
Assessment Taxes—Arrears	\$ 3319.13	\$ 105.82
Assessment Taxes—1923	37053.32	
Assessment Interest	277.13	
Poll Tax (Arrears, \$154.60; 1923, \$621.24)	775.84 -	2.00
Dog Tax	156.50	3.75
Water Rates—Arrears	1383.40	4.75
Water Rates—1923	5887.90	
Water Rates Advance—1924	14.00	
Water Capital	142.51	507.96
Water Maintenance	83.42	1058.35
Sewers Maintenance	179.53	544.41
Streets Maintenance	415.44	5371.28
Poor	775.41	2030.87
Police	134.50	377.78
Municipal Court Fees	118.95	38.20
Licenses	128.50	
Front Street Property	_ 105.60	21.85
Road Making Machinery	200.00	21.00
School Commissioners	200.00	11826.44
Municipality of King's Joint Service	1505.13	4235.55
Victorian Order of Nurses	1000.10	300.00
School Equipment		78.50
Street Lighting		2098.03
Fire		914.07
Fire Equipment.		705.38
		442.72
Town Office	75.00	4812.90
Salaries	64.59	1906.59
Contingent	04.59	
Interest (Bank)		512.09
Sinking Funds—Schools		1134.20
Sinking Funds—Water		510.00
Sinking Funds—Sewers		420.00
Sinking Funds—Composite		421.75
Sinking Funds—Streets		840.00
Insurance		110.66
Debenture Interest—Streets		1825.00
Debenture Interest—Water		2120.00
Debenture Interest—Sewers		1050.00
Debenture Interest—Schools		1731.25
Debenture Interest—Composite		2280.00
Streets, Stone acct		63.98
Water System Depreciation acct	1	500.00
water System Depreciation access		340.00
그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그	\$52786.80	\$50906.13
Cash on hand 31st December, 1922	373.96	φωυσου. 13
Debit Balance at Bank 31st December, 1923	704.87	
Outstanding Cheques 31st December, 1923	5542.26	
Debit Balance at Bank 31st December, 1923	0042.20	9499 70
		2423.79
Outstanding Cheques 31st December, 1922		5207.67
Cash on hand 31st December, 1923		870.30
	ec0407 00	@E0407 C0
	\$59407.89	\$59407.89

Audited and Verified, M. J. TAMPLIN. H. E. ARNOLD, Auditors. The Town Office, Wolfville, N. S., 23rd January, 1924.

CURRENT ACCOUNT

Operating Revenue		
Assessment Tax—Arrears	\$ 3319.13	
Assessment Tax-1923	36947.50	
Assessment Interest	277.13	
Poll Tax—Arrears	152.60	
Poll Tax—1923	621.24	
Dog Tax	152.75	
Water Rates—Arrears	1383.40	
Water Rates—1923	5883.15	
Water Rates (in advance) 1924	14.00	
Police Court Fees	134.50	
Municipal Court Fees	118.95	
Licenses issued	128.50	
Front Street Property rent	105.60	
Hire of Road Making Machinery	200.00	
Municipality School Grants, etc	1505.13	
Dr. Balance (1923) carried forward	5376.83	
		\$50
Operating Expenditure		200
Dr. Balance (1922) brought forward	\$ 7257.50	10000

ance.....

treets Maintenance.....

974.93 373.88

5019.82 1255.46

		8
Police	377.78	
Municipal Court	38.20	
Front Street Property	21.85	8
Municipality of King's Joint Service	4235.55	R
Victorian Order of Nurses	300.00	
Street Lighting	2098.03	
Fire Department	914.07	
Town Office	442.72	
Salaries	4737.90	
Contingent Acet	1842.00	
Water System Depreciation Fund	500.00	
Bank Interest	512.09	
Debenture Interest (not including Schools)	6115.00	
Insurance	110.66	
Sinking Fund—Water	510.00	
Sinking Fund—Sewer.	420.00	
Sinking Fund—Streets	840.00	
Sinking Fund—Composite	421.75	
Board School Commissioners		
Account \$11826.44	11 3	
Debenture Interest 2891.25		
Sinking Fund	15851.89	
Paid on Capital Acct.		
School Equipment \$ 78.50		
Water System 365.45	10.00	B
	AND DESCRIPTION OF THE PARTY OF	

CURRENT EXPENSE ACCT.

Fire Equipment.....

Liquid Assets		
Cash in hand at 31st December, 1923	\$ 870.30	
Taxes and other bills receivable	9731.86	1 1
Municipal School Grant	1533.95	
Due from Capital to Carrent Acct	1149.33	
Liabilities	*	
Provincial Highway Tax		\$ 1497.68
Unpaid Accounts		645.69
Bank-Overdraft		704.87
Outstanding Cheques		5542.26
Municipality Joint Service	0.00	3563.20
Due to Capital from Current Acct		888.77
Surplus of Liquid Assets over Liabilities	Contract of	442.97
	\$13285.44	\$13285.44

Note: - Inventories of Maintenance Supplies on hand at 31st December 1923 amounted to Water \$215.00 Sewers 367.95 Streets 236.00

\$818.95

(To be Continued.)

WHAT ENGLISH CHILDREN THINK
OF NOVA SCOTIA
Valuable Publicity Gained For Province Through Essay Con
Valuable Publicity Gained For Province Through Essay Con-Valuable Publicity Gained For Pro-vince Through Essay Con-test

with the fading weeks of October.

And always the violets have been special favorites of the poets. Homer and Theocritus loved them in the Greece of long ago. Pale violets peep from the verses of Virgil. Shakespeare and Miles

vince Through Essay Contest

New Glasgow, April 21.—An 'interesting competition has recently been concluded. This was conducted by a New, Glasgow business man, George Redford, who conceived the idea of interesting the boys and girls of his home-'town, Reading, England, in a deeper knowledge of Nova Scotia and its advantages. He wrote to a friend, who is principal of a school, known as the Norcote Road, Tilehurst, school, suggesting an essay competition among the boys and girls of his school on "Nova Scotia, Its Climate and Productions". The idea found favor with the principal, and last week Mr. Redford received a big batch of essays.

After reading over the essays Mr. Redford asked a New Glasgow man to act as judge, and the prize winning essay was awarded to Philip Weller, of 40 Norcote road, Tilehurst, England, a 14-year-old boy. Second prize went to Leslie Dibley, of 14 Recreation road, Tilehurst, aged 13, and the third prize to Ruth Skinner, 35 Recreation road, Tilehurst, aged 13, and the third prize to Ruth Skinner, 35 Recreation road, Tilehurst, aged 13, and the third prize to Ruth Skinner, 35 Recreation road, Tilehurst, aged 13, and the third prize to Ruth Skinner, you have been dead to Philip Weller, of the samples grow as plentifully in how scotia, with agriculture, fisning, lumbering and mining following in the order named. Apples grow as plentifully in Nova Scotia as blackberries do in England. The youngsters seem to think this would be a pretty good province to live in and wonder why so many English immigrants go West. They have some strange ideas of our winters one espanyier rapides of the page of the principal deas of our winters one e wonder why so namy English immi-grants go West. They have some strange ideas of our winters, one essayist re-marking that "there is lots of snow, which provides amusement for the boys and girls but the old people don't like it"

Mr. Redford is being congratulated on his enterprise in interesting the Mr. Redford is being congratulat on his enterprise in interesting young people of England in the possibilities and advantages of Nova Scot He is sending suitable prizes to three highest winners, and anothew Glasgow citizen, J. H. MacGreg is giving a special prize. Mr. Redk served overseas with the Canadi forces, and is a member of the firm Ross and Redford, New Glasgow.

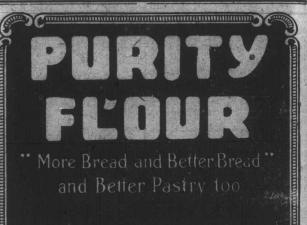
Happy are those who have the and the patience to stick to scie study year in and year out, quietly steadily to accumulate knowledge, with the sudden ardor that burn

THINGS OF YESTERDAY

Minard's Liniment for Headache

is good tea

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Your friend, will be reminded of your thoughthe or she reads the interesting things about the home folks, they will

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Vol. XLII KINGS CO

stress this most tend to safeguard tan living.

A resolution of and sympathy Sawyer, of Wood of the work in great sacrifices to right principle his home, was yote and a copy

total of \$2,901 vithe competitors. Minard's Linim

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