

### Finances Of City Reviewed By Auditor

The following auditor's report, accompanied by a detailed statement, was submitted at last night's annual meeting of the City Council.

Gentlemen: In accordance with my appointment, I have audited the accounts and records of your City Clerk's Office for the year ended December 31st, 1948 and attached statements of my findings as hereunder: Balance Sheet as at December 31st, 1948: Civic of Current Account, Capital Account, Trusts and Sinking Funds; statements for the year: Revenue and Expenditures, Current Account, Receipts and Disbursements, Current Account, Capital Account, Sinking Funds, Housing Account, O'Connell Picnic Fund. All of which are in accord with the audited records and in my opinion are properly drawn up, so as to exhibit a true and correct view of the City's affairs, subject to this report.

**Current Account Balance Sheet**

This is set out in the same form as last year. Cash on hand is very large but this is due to heavy receipts at year end, not actually entered until December 31st, 1948 but shown as cash on hand at that date.

The reserve for uncollectible taxes now stands at \$147,654.25. No increase in the reserve was considered necessary for 1948 and none is considered necessary for 1949. The amount of \$149,000 was written off in 1947 and previous years by the Appeal Court. The 1948 levy was \$2,102,183 more than that of 1947. Included in the outstanding Poll Taxes is an amount of \$55,236.32 in respect of 1943 and previous years. I again urge that action be taken to consider writing off these accounts against the reserve for uncollectible taxes.

Collection of taxes is very satisfactory and the collection of current Poll Tax has improved considerably over previous years.

Accounts receivable are set out in detail in the balance sheet. Motor trucks, Police patrol and office equipment are shown at last year's amounts, plus 1948 purchases and less total depreciation of \$1,500.00.

The amount of \$2,446.81 owing to Current Account from Capital Account was received during the year. In addition the amount of \$276.50 to Housing Account by Current Account was repaid during 1948.

**Capital Account Balance Sheet**

Capital Assets are shown at last year's figures, plus expenditures made during the year. Including order interest and less receipts and sales. I have accepted the capital expenditure as marked on the vouchers.

Collection of old assessments for streets and sidewalks continues to exceed expectations and the reserve for estimated uncollectible items again exceeds the actual assessments at December 31st, 1948. The excess of \$3,228.63 has been transferred to capital surplus.

The Bank Overdraft now stands at \$139,716.80 and I recommend that debentures be issued to fund this debt as soon as possible.

During the year debentures matured to the amount of \$178,000.00 which with \$4,600.00 matured but not presented for payment in previous years made a total of \$182,600.00. Of this \$178,500.00 was presented and paid in 1948, leaving a balance of \$4,100.00 not presented and carried as a liability on the sinking fund balance sheet.

The amount of uncollected City of Charlottetown bonds \$23,000.00 shown in the sinking fund balance sheet, December 31st, 1947, were cancelled by order of the City Council and destroyed by the City Clerk and your auditor. The amount of these bonds was incorporated in a refunding issue totalling \$98,500.00 which was sold during the year, a premium of \$19.70 being realized. In addition

regret the untimely passing of Councillor S. F. Doyle, chairman of our light committee. Councillor Doyle was a very active chairman, and his interest and enthusiasm not only as chairman of his particular Committee but on all the Committees of which he was a member, made him a most valued man at our Council Board, and through his term of office was cut short we can truly say he served his City well.

"It is with regret also, we record the passing of Mr. Frank Teed, our City Weigher, and Mr. Neil Macdonald, an employee of our Street Department. In the deaths of these faithful servants your City has sustained a great loss.

"Through the summer months many distinguished personages visited our City, notably the Hon. A. N. Kilferd, American Consul General; Mr. James Macmillan, New Zealand High Commissioner to Canada; P. R. Villson, High Commissioner for South Africa; Hon.

to the above issues, the Commissioners of Water and Sewers issued debentures to the amount of \$100,000.

Refunding debentures to the amount of \$1,500,000 have been authorized but not yet issued. I understand that these are to be incorporated with other refunding issues in 1949.

### Report Describes New Water Supply At Union

Details of the water supply development at Union, which will be available for use early this year, are contained in the report of the Commissioners of Sewers and Water Supply submitted at last night's annual meeting of the City Council. The Commission comprises Messrs. W.D. Gillis, chairman, J. L. Curran and H. Roy Bevan.

The report first gives the extensions made during the year as follows: On Victoria Avenue 80 feet of six inch sewer pipe. On Laphorne Avenue 92 feet of six inch sewer and 178 feet of 4 inch cast iron water main. For the new housing development on Alexander Drive 806 feet of six inch sewer pipe was laid and 360 feet of four inch and 480 feet of six inch water mains were laid.

One new hydrant was placed on Alexander Drive and one new hydrant was placed at the new pumping station at Union. Hydrants replaced were, one on School Street, one at the corner of Great George Street and Pitt Street and one on Douglas Street.

Main gates were placed as follows: one on hydrant on School Street, one on hydrant on Douglas Street and one on hydrant on Alexander Drive. Also placed main gates at corner of Gerald and Alexander Drive, at the corner of Laphorne Avenue and Birch Street and on the line to Charlottetown Hospital.

Ninety-eight new water service connections and eighty-one new sewer connections were made to our system.

The sum of \$78,651.31 was collected in water rates in 1948 as against \$73,838 collected in 1947. The net amount turned over to the City in 1948 was \$33,167.82 as against \$27,631.58 turned over in 1947.

Total water pumped for the year 1948 was as follows: Brackley Pumping Station - 361,649,900 gallons; Municipal and Lower Malbecue Stations - 28,456,500 gallons; the total being 390,106,400 gallons with the daily average being 1,071,524 gallons.

\$100,000 dollars water debentures bearing interest at 3 1/2 per cent per annum and for a term of twenty years were issued and sold to the Royal Securities Corporation at 99.27. This issue was authorized in 1947 for the development of a new source of water supply and other extensions.

Supply at Union

With reference to the new source we are pleased to report that the development at Union is rapidly nearing completion and this source should be available for use early in the new year. We reported to you last year that preliminary survey and tests had been completed and the necessary lands purchased by the Department. Early in 1948 detailed plans and specifications were drawn up by our Consulting Engineer, Mr. H.W. Lea of Montreal and tenders were called.

Contracts were awarded as follows: transfer pipe for main delivery line, Canadian Johns-Mansville Company; cast iron pipe and fittings for wells, Canada Iron Foundries; pumping machinery, Canadian Allis-Chalmers Limited; laying suction line, drilling and connecting wells, station building etc., M.F. Schurman Company Limited, (drilling of wells was subcontracted to Douglas Bros.); electrical wiring, Edison Electric; valves and fittings, Crane Bros.

Other purchases were made such as, Vacuum pump from the Nash Engineering Company of Canada; transformers from Maritime Electric; chlorinator from Keith Mercer, Montreal; Venturi meter from Francis Hankin & Company, Limited, Montreal.

Briefly the setup at Union is as follows. There are ten wells, six inches in diameter drilled at an average depth of sixty feet local to the junction of the three streams which are fed by water sheds totalling approximately 3,000 acres. The ten wells are connected by a twelve inch line to the Station building. The pump is centrifugal type and powered by a 40 horsepower, 550 volt, 3 phase motor. The capacity of this pump is 100 gallons per day. From the Station the water will flow through a 14 inch supply line across country about 6,600 feet where it is connected to the Brackley main line thence to the reservoir on the Mount Edward Road.

The report commends the main extended me. And to my Council I would also offer my sincere thanks for your co-operation. I believe that the last year has seen more accomplished through your untiring efforts."

**BRENICK M. SEARS,**  
Chartered Accountant.

Francis Gay, French Ambassador; Mr. Vaughan, President Canadian National Railways; Mr. Jackson D. O. S. Dominion Commissioner Canadian Boy Scouts; The Naval ships H. M. C. S. Magnificent, H. M. C. S. Swansea, H. M. C. S. Haida, H. M. C. S. Nootka, U. S. S. Fresno, Division 121, United States Navy, also called at the Port of Charlottetown and officers and men were the guests at many social functions held on their behalf.

"I wish to take this opportunity of expressing to the Board of School Trustees, the Commissioners of Sewers and Water Supply, to Dr. Keeping and Dr. Nordland, our appreciation of their work for the year. These respective reports show that they too have had a year filled with much activity.

"May I express to Mr. Fullerton and those under his supervision and to Chief Birtwistle and his Officers my appreciation for their year's work and for the many courtesies

### Report Describes New Water Supply At Union

contracting company, M.F. Schurman and Co., also the Maritime Electric Co. for its cooperation, and the water works superintendent, Mr. S.C. Matheson, who supervised all work in connection with the Union installation.

to consider a business tax such as is in effect in many other cities and we appreciate the kind co-operation of the cities of Saint John and Fredericton in sending over their financial experts to discuss the matter with us. I feel that a business tax should not increase the amount of taxes to be paid by property owners but will bring revenue from a class of non-property holders who are receiving the benefit of all civic services without paying their share of the cost and thus bring about a more equitable system of taxation.

"Our City Assessor has been engaged during the year in the preliminary work necessary to put into effect a system of assessment whereby it will be possible to assess on all property, both commercial and residential. (The basis for commercial being different than that for residential). We feel sure our citizens will welcome the establishment of a system of assessing whereby all property is valued according to a set standard of valuation.

**Revenue and Expenditure**

Your committee reports a deficit of \$8,761.31 on the year's operations but this can be accounted for by the heavy cost of snow removal last winter and the large payment of \$64,935.78 made to the sinking fund during the year as against the amount of \$44,423.16 in 1947. The requirements for the sinking fund had been based by the external auditors on payments on 20 year bonds but it was brought to their attention that the life of some of these bonds was 10 years and 15 years and in consequence the sinking fund was not up to the minimum requirement. The amount required in 1949 will be \$58,817.65.

"Our sinking fund investments are computed as earning 4 1/2 per cent but their actual earnings is a little over 3% and the difference between what they are computed at and what they actually earn is included in the deficit required to keep the sinking fund up to the required level. I quite agree with the recommendation of the City Clerk that it would be good business to exchange or sell our 3% bonds and purchase a higher interest bearing bond when possible.

**Net Debt**

"During the year the net debt of the city was increased by \$124,251.25. This is largely accounted for by a bond issue of \$100,000 made by the Commissioners of Sewer and Water Supply. The balance results from increased capital expenditures on our streets. It will be known that very little was spent on our streets during the war years and the Street Committee has introduced a very sound plan of street improvement to put our streets back in shape again. However the net debt of the city has been decreased from \$2,207,915 in 1939 to \$1,099,542.43 on December 31st, 1948.

**Tax Collections**

"The Accounts will show collection of the Real and Personal Estate and Poll taxes is quite satisfactory. The percentage actually collected is as follows:—

"Real Estate—90% of the current lev. "Personal—88% of the current lev. "Poll Taxes—69.4% of the current lev.

The amount collected for Poll Tax 1948 is 20% higher than the current collection of Poll Tax in 1947.

"In conclusion I wish to point out that the satisfactory year's work has been the result of the careful planning and strict supervision of the several committees of the Council assisted by the loyal co-operation of city employees under the direction of the City Clerk and Supervisor.

"I wish to express our sincere appreciation of the kind co-operation extended by every member of your council and by the city's permanent employees. I also wish to record our thanks to our auditor for his ready assistance and co-operation on all occasions."

**SUN WORSHIPPERS**

Every year it costs sun worshippers an estimated \$2,000,000 for sunburn lotions, \$7,000,000 for suntan remedies and \$15,000,000 for sun glasses.

**LONDON**—(CP)—Badgers have been known to gather together for a dance and perform a kind ofancers' naturalist. Brian Vesey-Fitzgerald led a conference.

**SHOREHAM**, Kent, England—(CP)—The 400th anniversary of the first English prayer book will be celebrated by special services at the ancient church of St. Mary's Hours during 1949.

### The Central Guardian

This column is reserved for news of local interest, but advertising of a newsy nature may be inserted at five cents a word, strictly payable in advance.

**JIMMIE'S TAXI** Phone 523.

**COOKS for Photographs.**

**HOWARD McINNIS** Fitwear at 175 Queen Street.

**CONFEDERATION LIFE INSURANCE.**

**THREE FLIGHTS WEEKLY** to Sydney, Nova Scotia. Phone Maritime Central Airways Limited, 2061 or 540.

**AT YOUR SERVICE**—Arnfast Coal Co. Phone 2498.

**ACUON 45's** tonight in the K. of C. Home. Members and friends invited. Special door and freezout prizes. Refreshments.

**RETURNED TO CHARLOTTETOWN**—Mr. Willard Irlam, who has been residing at Montreal for the past two years, has returned to Charlottetown where he has taken a position with Lt. Col. J. D. Stewart, Stewart Motors, City. Mr. Irlam will reside with his parents, Sergeant Major and Mrs. T. G. Irlam, Victory Avenue.

**FAREWELL SUPPER**—The office staff of R. E. Mutch & Company Limited, Phyllis Buell, Pauline Whelan, and Jean Carr, entertained a farewell supper last evening at the Queen Hotel, in honor of two of the office staff, Phyllis MacEachern and Verna Watts, who are leaving Thursday morning for Toronto. Each was presented with a gold compact, with best wishes for their success.

**ENJOYABLE EVENING**—An enjoyable evening of Auction forty five was spent Monday at Spring Park Hall. Following were the prize-winners: Mrs. Anas Gallant, \$35; Mrs. Leigh Stewart, \$30; Consolation, Mrs. Wilf. Gaudet, Gentlemen, Joseph Gauthier \$75; W. H. Aldmore, \$50; Consolation, Willard Burke, \$25; Miss Kay Whitlock and Joseph Gallant, door prize, Mr. McDermid.

**FOUR GENERATIONS**—Mrs. Berley Drake, Vernon Bridge, has the distinction of being the head of four generations, all living. They are in order her son Francis, Vernon Bridge, granddaughter, Evelyn, Mrs. Stanton Jenkins, Truro, N.S., and great granddaughter, 5-year-old Carol Jenkins, also of Truro.

**WEEKLY MEETING KIWANIS CLUB**—The regular weekly meeting of the Charlottetown Kiwanis Club was held at the Charlotte Town yesterday at noon with Kiwanian Percy Gay acting chairman. Guest speaker was Mr. Russell Simmons, Organization Director of Community Concert Service who gave a very interesting talk on the Community Concert movement. A film was also shown by Mr. Stan McInnis Prince Edward Island Fieldman of the National Film Board depicting the artists available for Community Concerts. A vote of thanks was tendered to the speaker, by Lt. Col. Leo F. Macdonald after the meeting closed with the King.

School activities are reviewed in the following report of the Board of School Trustees for the year ending Dec. 31st, submitted at last night's annual meeting of the City Council.

The number of pupils enrolled in December was as follows:

School	Boys	Girls	Total
Prince Street	237	295	532
West Kent	308	190	507
Queen Square	659	—	659
Rockford Square	—	535	535
<b>Total</b>	<b>2233</b>		

The number of teachers employed was as follows—

Prince Street School	19
West Kent School	29
Queen Square School	21
Rockford Square School	17
<b>Total</b>	<b>77</b>

The amount paid as supplements by this Board to teachers' salaries was \$38,656.00 less deductions for teachers' pension system \$983.00 or \$37,673.00 net.

At the entrance examinations to Prince of Wales College in June last Miss Heather Lantz, a pupil of West Kent School, made higher marks than that of any other pupil in the Province and was awarded a prize of \$25.00 by this Board.

At the closing exercises in June last the following pupils were awarded the Governor General's Bronze Medals for proficiency: Prince Street School, Miss Joan Dorine Rogerson; West Kent School, Miss Heather Lantz; Queen Square School, Charles William Joseph Scheraga; Rockford Square School, Miss Marielith MacDonnell.

During the year very considerable repairs and decorations were made in the interior of the four schools which are bright and cheery. At Prince Street School the boiler room was improved as well as made much more fireproof.

The janitor's house received some exterior repairs and was painted and a new fence was erected about it.

At West Kent School, after some delay on account of the war, new equipment was placed in the boys' lavatory and it is now in first class condition. The janitor's house received small exterior repairs and was painted. The roofs of both of these schools received necessary attention as did the iron gutters and conductors. These we believe are the original installation and are therefore getting old and need repairs from time to time.

During the year manual training has been successfully carried on at West Kent School under the direction of Mr. LeBaron E. Tall, who gave instruction from January to June to 27 boys from Prince Street School and 33 boys from West Kent School, and from September to December 86 boys from Prince Street School and 87 boys from West Kent School, while at Queen Square School similar instruction was given by Mr. Percy Barlow from January to June to 221 boys. Mr. Barlow after nine years of faithful and efficient service as instructor in this important branch of education, tendered his resignation, and the Board was successful in securing the services of Mr. John Danton to take over this work, and he has since proved himself to be very efficient and has given instruction from September to December to 274 boys.

During the year training in Domestic Science was carried on in the kitchen of the Prince of Wales College for pupils of Grade 7 and 8 of Prince Street School by Miss Jessie Fullerton, and for Grades 7 and 9 of West Kent School by Miss Bessie Froyer. During April Miss Bessie Froyer, during April and May 1948, gave instruction in the kitchen of the Prince of Wales College for pupils of Grade 7 and 8 of Prince Street School by Miss Jessie Fullerton, and for Grades 7 and 9 of West Kent School by Miss Bessie Froyer. During April and May 1948, gave instruction in the kitchen of the Prince of Wales College for pupils of Grade 7 and 8 of Prince Street School by Miss Jessie Fullerton, and for Grades 7 and 9 of West Kent School by Miss Bessie Froyer.

### Royal Bank Appointments



**K. M. SEDGEWICK**  
Appointment of Kenneth M. Sedgewick as Assistant General Manager of The Royal Bank of Canada is announced today. Mr. Sedgewick has been Manager of Montreal Branch for the past three years and will be succeeded by C. B. Neapole.



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**Board Members**

Following are the members of the School Board, with the dates of expiry of their terms: Government appointees: Dr. I. J. Yeo, chairman; Dr. J. D. McGilgan (1950); Dr. A. W. M. Allen (1951); Maj. Earle C. Baker (1952).

City appointees: Dr. W. J. MacMillan (1953); Mrs. Dorothy Lantz (1949); Mrs. Helen MacDonnell (1950); Maj. D. L. Mathieson, K.C. (1951); H. F. McPhee, K.C. (1952).

### IN MEMORIAM

**MRS. FREDERICK W. MACDONALD**

There passed peacefully to rest at her home in Hampton on Monday, Jan. 24th, 1949 a woman loved and respected by all who knew her in the person of Mrs. Frederick W. MacDonald. Although her death was not unexpected it came as a severe blow to her family and wide circle of friends. For there had passed one who was the joy of the home. Her memory will long be cherished in the community in which she lived. Few people knew their Bible better than she and when she realized the sun would set over the western hills of her life her faith was strong in a glorious hope of immortality. Born in Crapaud in 1864 a daughter of the late John and Margaret Rogerson she had lived in the community all her life. The deceased was a consistent member of St. John's Church where she will be greatly missed as she was one of its