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# THE UNIVERSITY OF NORTH CAROLINA RECORD

## THE STATE AND COUNTY COUNCIL

AT THE  
UNIVERSITY OF NORTH CAROLINA  
SEPTEMBER 15-20, 1919



### FACULTY COMMITTEE ON EXTENSION

LOUIS R. WILSON	L. A. WILLIAMS	E. C. BRANSON
W. W. PIERSON, Jr.	J. H. HANFORD	P. H. DAGGETT
M. C. S. NOBLE	E. R. RANKIN	P. J. WEAVER
D. D. CARROLL	E. W. KNIGHT	H. W. ODUM

CHAPEL HILL  
PUBLISHED BY THE UNIVERSITY  
1919

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## HOW IT LOOKS ABROAD

The State and County Council at the University arouses the interest of an editorial writer of the New York Evening Post, who says:

“A novel convention is being held annually at the University of North Carolina. It is called The State and County Council and it consists of a wide range of officials and private citizens. Juvenile court judges, probation and parole officers, members of county welfare boards, school-attendance officers, factory inspectors, health officers, and ‘all other civic-minded citizens of North Carolina’ are present or represented in the conference, which is presided over by the Governor. The object of the gathering is to heighten their own sense of the importance of the work of these various officials, to impress the people of the State with its value, and to obtain a more intelligent and vigorous performance of it. The program includes addresses by authorities from other States upon the subject under discussion. It is a good sign when public officers take steps to fit themselves better for their jobs; or even, as is more likely to be the case, respond to an invitation to come and learn. Not the least significant aspect of this conference is what it shows regarding the place that the University of North Carolina is rapidly taking in the civic progress of the State.”

The Evening Post has made a very illuminating comment on the State and County Council. It is certainly a hopeful sign when state and county officials will get together and consider ways and means of making themselves more useful in their respective fields. Also there are very evident advantages from the holding of such a council. It enables the leaders in a given field of effort to reach those who need inspiration in order that they may adequately discharge their duties. Likewise it makes possible the interchange of experiences in practical work which always is helpful.

The Post is right, too, in taking note of the growing importance of the University as a center for civic progress. It was the aim of the late President Graham to make the University directly useful in a far greater degree to the great body of the people. The tendency for the holding there of conventions having directly to do with the problems of workers in the various lines of social endeavor is a token that the dream which Dr. Graham had of bringing the University substantially closer to the people is being realized.

Already a surprising number of North Carolina men and women are taking Public Welfare courses at the University. It may be these courses will be only for a few days or a week, but it does not take a long time to get a new vision or to erect new and higher standards.—News and Observer.

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# Program

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## Monday Evening, September 15th

Address of Welcome.—Dr. H. W. Chase, President of the State University.

Address.—Governor T. W. Bickett.

## Tuesday, September 16th

- 9:00. **Unified County Government Under Responsible Headship.**—Leaders, Hon. W. C. Boren, Chairman Guilford County Commissioners; Hon. W. C. Jones, President State Association of County Commissioners; Hon. R. K. Davenport, Chairman Gaston County Commissioners.
- 10:00. **Our New Educational System.**—Dr. E. C. Brooks, State Superintendent of Public Instruction.
- 11:30. **The Public Health Problem.**—Dr. W. S. Rankin, Secretary State Board of Health.
- 12:30. **What Is Expected of County Welfare Boards and Superintendents?**—Hon. R. F. Beasley, Secretary State Board of Public Welfare.
- 3:30. **The Revaluation Act.**—Governor T. W. Bickett.
- 4:30. **Development of the County System of Roads. The Necessity for a County Roads Engineer.**—W. L. Spoon, Engineer U. S. Bureau of Public Roads.
- Evening Hour. **Illustrated Lecture: The Consolidation of School Districts.**—George Howard, Jr., Superintendent Edgecombe County Schools.

## Wednesday, September 17th

- 9:00. **Objects and Methods of County Health Work.**—Dr. A. J. Warren, Assistant-Secretary, State Board of Health.
- 10:00. **The Fee and Salary Systems. The County Fee Fund: Its Importance.**—Leaders, Hon. W. A. McGirt, Chairman New Hanover County Commissioners; Hon. W. J. Johnson, Asheville, N. C.
- 11:30. **The Development of a State Highway System by Connecting Inter-county Roads.**—Hon. Frank Page, Chairman State Highway Commission.

- 12:30. Co-ordination of County Extension Agents with the New Educational System.—Dr. B. W. Kilgore, State Director of Farm Extension Work.
- 3:30. Administration of Our Tax Laws.—Hon. W. T. Lee, Chairman State Corporation Commission.
- 4:30. Practical Work of the Juvenile Court and Probation Officer.—Judge Charles N. Feidelson, Savannah, Ga.
- Evening Hour. Modern Principles of Social Welfare.—Amos W. Butler, Secretary Indiana State Board of Charities and Corrections.

### Thursday, September 18th

- 9:00. Case Work in Handling Dependent, Delinquent, and Neglected Children.—Mrs. Clarence A. Johnson, Director of the Child Welfare Division of the State Board of Charities and Public Welfare.
- 10:00. Objects and Methods of County Health Work.—Dr. B. E. Washburn, Director of Rural Sanitation, State Board of Health.
- 11:30. Co-operation of the Federal Government in Building State Roads.—E. W. James, U. S. Bureau of Public Roads.
- 12:30. Uniform County Account Keeping: Why and How.—Leader, George G. Scott, Chairman State Board Public Accountancy.
- 3:30. The Income Tax and Solvent Credits Amendments.—Ex-Judge George P. Pell, State Corporation Commission.
- 4:30. County Government as It Might Be in North Carolina.
- Evening Hour. The Model Plan of State and Local Taxation.—Dr. Charles J. Bullock, Department of Economics, Harvard University.

### Friday, September 19th

- 9:00. Unifying the Teacher-Training Forces of a County.—A. T. Allen, State Board of Examiners and Institute Conductors.
- 10:00. Conservation of Childhood.—Dr. George M. Cooper, Director Bureau of Medical Inspection of Schools, and Mrs. Kate Brew Vaughn, Director Bureau of Infant Hygiene, State Board of Health.
- 11:30. Practical Organization of the Work of the County Welfare Superintendent.—A. S. McFarlane, County Superintendent of Public Welfare, Forsyth County.
- 12:30. The Tax Question from the Taxpayer's Standpoint.—Hon. A. J. Maxwell, Chairman State Tax Commission.
- 3:30. Economy and Efficiency in Road Construction.—W. S. Fallis, State Highway Engineer.

4:30. **State-wide Auditing of County Accounts: Why and How.**—Leaders, Hon. W. F. Woodward, Wilson County; Hon. C. S. Wallace, Board Carteret County Commissioners.

**Evening Hour. A Complete Program of State Health Work.**—Dr. Allen W. Freeman, Commissioner of Health of Ohio.

### **Saturday, September 20th**

9:00. **The Public Health Outlook in North Carolina.**—Dr. W. S. Rankin.

9:30. **A More Efficient School System.**—Dr. E. C. Brooks.

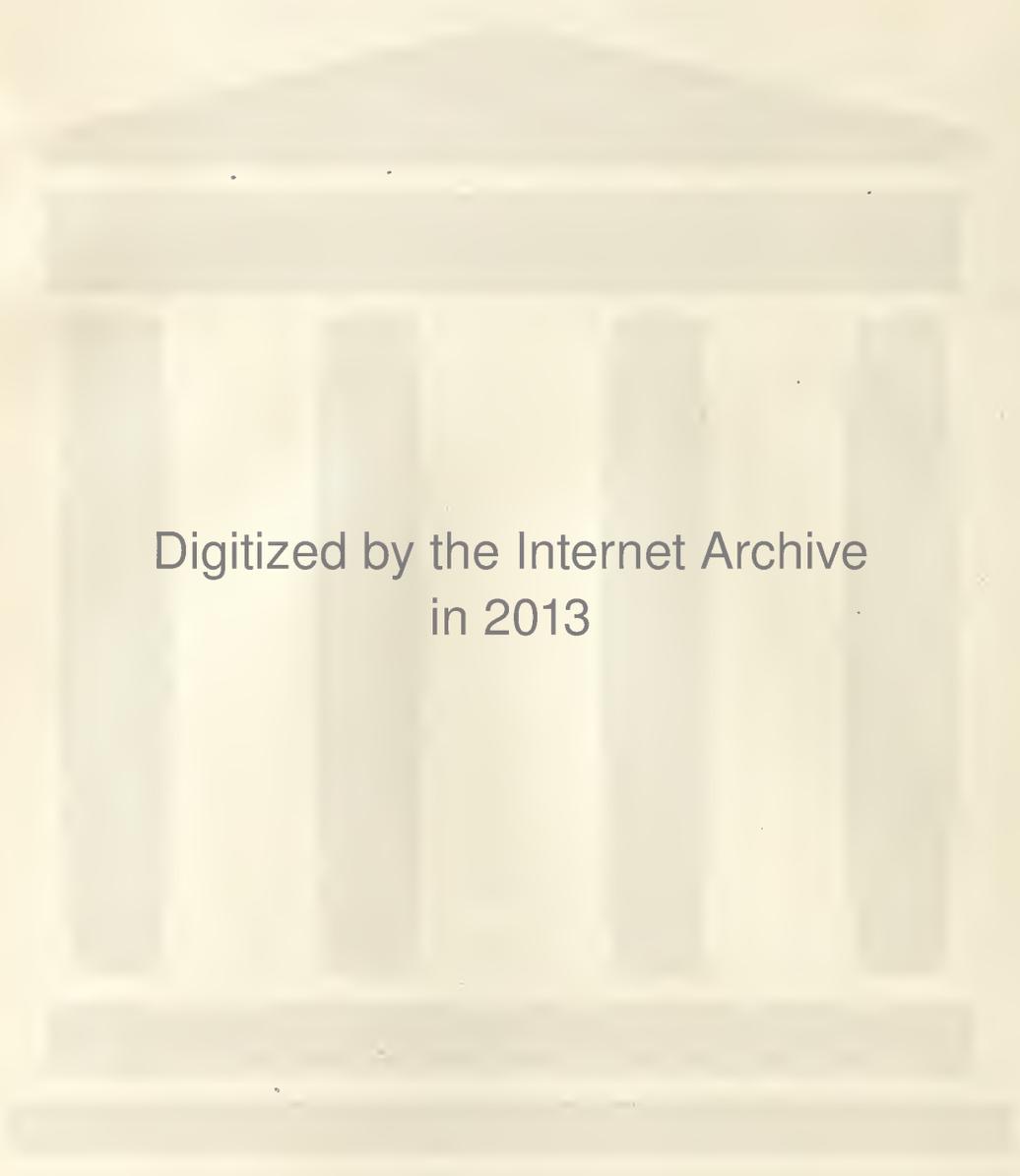
10:00. **Maintenance, the Solution of Satisfactory Highways.**—Hon. Frank Page.

10:30. **Resume of Council Tax Discussions.**—Hon. A. J. Maxwell.

11:15. **The Function of Directed Play and Organized Recreation in Child Welfare.**—R. K. Atkinson, Chairman Recreation Association, Sag Harbor, N. Y.

11:45. **Committee Reports, Resolutions, etc.**

12:00. **Closing Address.**—Governor Bickett.



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# THE STATE AND COUNTY COUNCIL

By LENOIR CHAMBERS

Secretary of the Council

A social revolution has been started in North Carolina during the last 4 years.

These are strong words, but they can be backed by the records of legislative and civic action since 1916. During that time 35 laws of economic and social importance, all of them related directly or indirectly to social welfare, have been placed on the statute books, more legislation of that nature than can be found in any hundred years of North Carolina life hitherto. ]

In brief the record includes "a common-school fund nearly doubled during the war, and a 50 per cent salary increase for public school teachers as a legal requirement; an illiteracy commission with a support fund of \$25,000 a year; a compulsory school attendance law together with a standard child-labor law; three and a half millions of bond money for enlarging and equipping our public institutions of learning and benevolence; nearly \$250,000 a year for public health work, for the medical and dental inspection of schools and the free treatment of school children and for the defense of our homes against the ravages of social disease; around a million two hundred thousand dollars a year of local, state, and federal funds for agricultural education and promotion; a law sanctioning coöperative enterprise in general and in particular the best coöperative credit-union law in the United States, as a result of which we have more farm credit-unions than all the rest of the states combined; a state-wide cotton warehouse system based on the best law in the south; a public welfare law establishing a state welfare board with ample authority and support, and calling now for county welfare boards and superintendents, not optionally as in Indiana, Kansas, Minnesota, and other states, but mandatorily; a juvenile court and probation officer in every county, and in every city with 10,000 inhabitants or more; a rural township incorporation law and a state bureau charged with rural organization and recreation; a state-wide social-work conference; rural social science studies and a public welfare school at the state university."\*

As a result of this legislation there was thrown into the field an army of workers newly commissioned for new work among a people whose social consciousness had just awakened. These workers, juvenile court judges, county welfare boards and superintendents, county health officers and public health nurses, school boards, highway officials, and hundreds of others, were pioneers in just as definite a sense of that word as their forefathers who settled along the rivers and through the rolling country and up into the mountains of North Carolina. Blazing trails was the business of both.

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\* E. C. Branson, address National Social Work Conference, in 1919.

Most of the new work has been directed and supervised by state departments or commissions at Raleigh but actually carried out by local officials scattered through the hundred counties of the state. The new army had its headquarters at Raleigh, its outposts all the way from the mountains to the sea.

As these workers took up their new work they met with many new and difficult problems, due, in the main, to misunderstandings, ignorance, the very newness of the work, and sometimes to their own lack of training. The need became apparant for these social pioneers to draw off from their work, to take stock of themselves and of their jobs, to learn how their associates in other parts of the state were handling similar difficulties, to learn how other states had handled them, to confer with each other and with their state officers, to meet together and make plans—all to the end that they might be more fit to carry on the work.

Out of that realization was born the State and County Council. Under the auspices of the Governor of North Carolina, Thomas W. Bickett, whose leadership has accounted for much of the recent social legislation, of the University of North Carolina, of the State Association of County Commissioners, and of the State Departments charged with carrying into effect the new public welfare laws (the State Board of Education, the State Board of Health, the State Board of Public Welfare, the State Tax Commission, and the State Highway Commission) a conference was called at the University of North Carolina, Chapel Hill, for September 15-20.

To this Coneference were invited juvenile court judges, probation and parole officers, county welfare board members and superintendents, school attendance officers and factory inspectors, county health officers and public health nurses, county highway officials, county commissioners, county school boards and superintendents, their volunteer allies and all other civic-minded citizens of North Carolina. This booklet contains a brief resume of the talks made before them.

It does not contain, however, any account of the discussions that followed nearly every talk. The whole program was elastic enough to permit of question and answer on the floor, and much of the solid worth of the Council was based on the interchange of opinion and round-table discussion during the four days of its sessions in Gerrard Hall.

Present for the Council were more than three hundred state and county officials and their allies, representing 76 of the 100 counties of the state. Included in this number were 41 members of county boards, 28 state officials, 4 federal officials, 7 city officials, 44 county school superintendents, 51 county public welfare superintendents, 11 county health officers, 7 representatives of welfare institutions, and 11 related social agents.

Governor Bickett presided over the sessions of the council. He made the opening and closing addresses and one formal talk on taxation. The Council was in session, morning, afternoon, and night, but the afternoon sessions were short enough to permit of a number of recreational features, including a practical demonstration of games, walks over the University campus, and many social gatherings.

## ADDRESS OF WELCOME

By PRESIDENT CHASE  
University of North Carolina

It is my happy privilege to welcome to the University of North Carolina this group of men and women consecrated to the service of North Carolina. I speak not for myself alone, but for all of us whose daily lives center about this campus, when I say that we are glad and proud that you are here.

From our hearts we want to say to you that all the resources of this campus are yours. They are yours not merely for the days that you are here but whenever and wherever you can use them. For the University of North Carolina exists to serve the people of North Carolina. It is not the possession of its faculty, or its students, but of the people of the state. Those of us to whom its destinies are for the time entrusted are recreant to our trust if we do not recognize this fundamental truth. And so I bid you welcome tonight, not to anything which is ours, but to that which is already yours—yours as citizens of North Carolina, active in her service and in her upbuilding. In coming here you are but coming to your own.

You have come together here at a time when North Carolina's long dark night of poverty seems forever past. Nowhere has wealth increased so swiftly, nowhere is prosperity more wide-spread. May I quote just a few facts from the studies which have been made here by Dr. Branson and his students? In 1910 the state's farm, fruit, and truck crops amounted to 143 million dollars. Last year their value was 537 million dollars—our crops alone quadrupled in value in eight years. The cotton crop alone was worth 50 million dollars more in 1918 than in 1910. Bank savings deposits and time certificates grew from 22 million dollars in 1915 to 61 million dollars in December, 1918. In addition to this, subscriptions to Liberty Bonds and purchases of War Savings Stamps amounted to 163 million dollars—an amount which will bring into the state annually nearly 8 million dollars in interest. The official government figures show that North Carolina paid the federal government, in internal revenue taxes, 101 million dollars during the last fiscal year. This was more than twice as much as the amount paid by any other southern state. In federal income and profit taxes alone we paid over 30 million dollars—far more than any other southern state. This follows naturally from the fact that as early as 1914 North Carolina was the leading industrial state of the South, and its lead has been increasing ever since. It leads all the South in the manufacture of cotton, furniture, and tobacco—in fact in the manufacture of tobacco North Carolina leads the entire country.

Figures, I know, are sometimes dry hearing, but surely not such figures as these. What an amazing story they tell! The story of a people emerging from poverty into affluence, of a state that henceforth must class herself, not as a poor relation, but as a well-to-do and influential member of the family circle.

I have spoken of North Carolina's material wealth. I need not mention to this audience that which is far more important—her surpassing human wealth. With a population whose proportion of native-born whites is higher than that of any other state in the country, whose temper in adversity the marvelous material progress of the state well indicates, whose sturdy and devoted patriotism needs no better illustration than the record of her soldiers in the great war, with such a people and such natural resources, I say in all confidence that her destiny is higher even than we yet dream. Surely we cannot think of her future in anything but the biggest terms.

But as we do this, and just in proportion as our faith in her future is real and vital and strong, we must think of the duties and responsibilities of her citizens, and especially of her public servants like yourselves, in just as high terms. Prosperity brings opportunity, but it also brings obligation. It brings the obligation of making certain that North Carolina shall grow in spirit as well as in goods, that it shall never forget that duties as well as privileges must fall equally upon all, that within the reach of every one of her citizens there must be a full and free and happy life, in body, mind, and soul.

To such high purposes as these you, as servants of this state and of its counties, have devoted yourselves. Your duties are various, but they are linked by the golden thread of service to the people of North Carolina. You are planning for the future of a state that is a-thrill with a vision of new opportunities and larger horizons—a state that has at last come into her own. It is a time whose temper calls for big things, that is impatient of anything short of the best. It is, I take it, precisely to match your minds together that you may find from each other's counsel what is the best, that you have come together.

To you on this high mission no formal word of welcome can convey the hospitality of our hearts. We can only pledge ourselves that so far as in us lies we will see to it that the young men whom we send from this campus out into the life of the state shall be men who have caught something of the vision of that greater and better citizenship which is yours.

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## OPENING ADDRESS

By GOVERNOR T. W. BICKETT

After President Chase's welcoming address Governor Bickett, the presiding officer, formally opened the council.

“With my personal presence I give my endorsement to this movement,” he told the council. He described his recent trip through the west, told of the many states he had seen, and declared emphatically that, taken by and large, there was no state in the union where the average man had a better chance than in North Carolina. “This state is worthy of the

combined efforts of all of you to develop to the ultimate limit our resources, natural and human," he said.

The Governor then pointed out the large number of legislative acts passed by the last general assembly, all looking to the development of the general welfare of the state: in **education**, with longer school terms, higher pay for teachers, better equipment; in **health**, with action toward child preservation, toward stopping the spread of epidemics, toward better conditions in hotels and restaurants, toward improved conditions for mental defectives; in **public welfare**, involving the entire organization under Commissioner R. F. Beasley; in **taxation**, wherein a revolution was being started; in **road-building**, with immense projects immediately ahead.

"These plans are worthy of the sympathetic consideration of such a body as this. I am glad you are looking definitely toward the study of human beings. At High Point last week where I conferred with manufacturers I said, 'One mistake we have made in North Carolina is that we have concentrated all our thought on machinery and the raw material that is being fed into that machinery, and we have paid too little attention to the human problem in business. I want to say to you that in the next decade the most vital equation in any factory in North Carolina will be the human equation and the business man who pays most attention to that equation and studies it in the most broad-minded and liberal manner will find that his business will ultimately survive.'

"These new laws of ours have put in the field an army of new workers, most of whom know little of what the others are doing. The right hand must know what the left hand is doing lest it duplicate or antagonize the work of the left hand. An army cannot move unless the different divisions are kept in touch with one another. So it is wise and proper to get together to find out what the other fellow is doing. In the words of one of our own North Carolinians, 'I 'lows a little mixin' will larn us all'."

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## UNIFIED COUNTY GOVERNMENT UNDER RESPONSIBLE HEADSHIP

By W. C. BOREN

Chairman Guilford County Commissioners

"I do not know, nor can I conceive of, anything being run on less business-like principles than our county government," said Mr. Boren, in starting his talk. He then pointed out how in most counties there was either no head at all or so many heads that confusion was inevitable, and he asked the pertinent question, "Would any business concern think of changing its officials and managers every few years? What would the stock in a bank, mercantile establishment, cotton mill or any manufacturing concern be worth if it was the policy to change management every few years?"

The main point that Mr. Boren discussed was the lack of coöperation between the state legislature and the county officials. From a background of twenty years as a county commissioner he had definite suggestions on the matter.

“We have representatives from our counties to the legislature who make our laws for the county commissioners, the school boards, and the other county officials to execute. These laws are often made without any knowledge as to whether they can be carried out—laws that require thousand of dollars for their execution—but no provision is made for the financing. Nearly every county in the state no doubt has already a budget that takes every dollar of taxes and when new laws are passed that take thousands of dollars more for their execution, the promoters of the laws expect the county officials to enforce them but do not say how.”

Mr. Boren cited the new assessment law—“one of the best ever passed in the state,” he said—the juvenile court law, the public welfare act, and others, all of which, he said, called for a lot of money from the counties, but did not say how the money was going to be obtained. Nor could he suggest any method himself.

“The public welfare law alone will not prove a success unless the counties have more money to enforce it,” he argued. “It will take ten good men and \$25,000 annually in an average county to do what this act, in a measure, contemplates. To pass such laws by one department without some plan for financing them and expect another department to execute them without funds is impracticable.”

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## OUR NEW EDUCATIONAL SYSTEM

By E. C. BROOKS

Superintendent of Public Instruction

After pointing out the various groups in the state represented at the council which have common aims and common ends to serve, and the consequent need for unity, Superintendent Brooks discussed the new school legislation in North Carolina.

He said that the aims of the new legislation were four-fold:

- (a) to provide more money for school purposes;
- (b) to provide better teachers;
- (c) to improve the conditions surrounding schools;
- (d) to bring all the children into the schools.

Under the old law, he pointed out, it was often impossible to know in advance how long a school could run because no one knew how much money would be available. Money was collected too late to make a budget in advance. But the new law made it obligatory on the counties to prepare in May a tentative budget on the basis of a six months' school term. The budget could be altered later, but it had to be made; and

consequently definite plans for the length of the school could be arranged in advance.

For the financial end, Superintendent Brooks explained, the new law provided, in the effort to give better salaries to teachers, that a 32-cent tax should be paid for salaries from the state and a varying amount up to 35 cents from the counties, a total available of 67 cents on the hundred dollars. For school buildings, he said, additional taxes would have to be levied.

“There is no amount of money too high for well prepared teachers,” the speaker said, “and any salary is too high for poor teachers.”

On the question of improvement in teachers Mr. Brooks saw no immediate salvation. “It will have to be worked out through the county summer schools,” he said. “We have 2,000 second grade teachers and everybody knows they are poor teachers. But remarkable improvement is being made. It is too expensive to send all these teachers to the state summer schools and you will lose your teachers if you do. But they can be sent to county summer schools. Last year more than 50 counties had such schools. It is the hope of teacher improvement in this state.”

Mr. Brooks thought conditions surrounding schools could be improved by (a) the consolidation of school districts; (b) the improvement of sanitary conditions; (c) harmony between county and rural agents; (d) the encouragement of vocational education through state agencies; (e) better attendance.

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## THE PUBLIC HEALTH PROBLEM

By DR. W. S. RANKIN  
Secretary State Board of Health

The public health situation in North Carolina was outlined graphically and discussed by Dr. Rankin. He used a chart with a population line running from perfect health to death, through the intermediate stages of vigorous health, good health, poor health, and permanently sick; and he showed how the population of the state was laid along this line.

“In every group of 70 persons in North Carolina there is one death each year,” he said, “and 2 persons are sick in bed all the time. Or, in other words, there are 700 days of sickness for every death.

“About one half the group, or 35 persons, are 50 per cent efficient, sick half the time or feeling bad and about to be sick or convalescing—at any rate, knocked out of their usual occupations half of the time.

“Thirty persons in this group are in fair health, 5 or 6 are in strong, vigorous health, and only one person is in practically perfect health.

Multiply this group by 34,500 and the figures for the whole state stand out approximately like this for each year:

34,500 deaths  
69,000 permanently sick  
900,000 in poor health  
1,000,000 in good health  
200,000 vigorous  
34,500 almost perfect

“Is this line fixed and immovable? Can any improvement be made? Is disease preventable?”

“Beyond all doubt improvement can be and is being made. Man has definite control of this life line. He can control disease. On this matter of public health man cannot pass the buck to God. It is man’s job and he is proving that he can handle it. Note these figures for the entire population of the United States:

The death rate in 1890 was 19.6  
The death rate in 1900 was 17.6  
The death rate in 1919 was 14.0

Note further these figures on tuberculosis:

In 1890—245 per 100,000 persons  
In 1900—141 per 100,000 persons

“And these figures on typhoid:

Death rate in 1890—46  
Death rate in 1919—13

A decrease of 70 per cent in typhoid death rates.

“Instances like these can be multiplied again and again. I point them out to show that man is controlling the life line. Public health is fundamental, not only for the physical man, but for the mental and spiritual man; and building roads and improving schools are steps toward improving the public health.

“‘Thou shalt not kill’ means by commission and by omission too. When a man or group of men, or a town or a state or a nation, lets a child die needlessly, it is violating that commandment.”

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## PRACTICAL WORK OF THE JUVENILE COURT AND PROBATION OFFICER

By JUDGE CHARLES N. FEIDELSON  
Savannah, Ga.

Judge Feidelson, for many years judge of the juvenile court in Savannah, said, in starting, that the new North Carolina juvenile court law was one of the best in the United States. “I have seen and studied them all,” he said, “and I do not know of a better anywhere.

“The great underlying principle of all this work, the heart and soul of it, is this: the juvenile court is not a criminal court. It has nothing in common with a criminal court. It must be approached in an entirely different attitude, a different frame of mind, a different theory of practice—the two are entirely different institutions and must always be kept apart.

“There is a tendency, after working with children for a while, to slip back into the punishing mood, unconsciously to get away from the point of view of helping the child (who in nearly every instance is not responsible). This slipping back is fatal and workers must guard against it continually.

“The theory of the juvenile court is that the child is the ward of the state and that the state has an equity in the child. The child is not to be punished, but to be helped. The purpose of the juvenile court is to keep children out of court, never to bring them into court. When a juvenile court has no cases to try, it has done its best business.”

Judge Feidelson then explained the procedure of a typical case. “The first thing to do,” he said, “is to see the child and to establish friendly relations. Common sense must govern of course. A child will detect quickly and will resent the police attitude. Skill, tact, kindness, shrewd common sense, all are required for a close approach to the child, but the effort ought to be made because, when it has been done successfully, a wonderful start has been made.

“The second step is a visit to the child’s home to see both parents. From them a worker can get often an insight into the conditions which have surrounded the child. From the home itself much can be learned, from the furniture, the books, the make-up of the home, the cleanliness, the character of the living conditions. All these help to indicate the background of the child’s life.

“If necessary, go to the neighbors. Here is the greatest need for tact. A worker needs to know all about the child, and often the neighbors can tell many things. But it is dangerous procedure and in many cases leads only to gossip.

“The fourth step is the actual summons. This should be made by some one other than the probation officer.

“The case is now ready for trial in court—except that it is not a case, it is not a trial, it is not a court. It is a family conference. Have nothing present that smacks of the well known procedure of the criminal court; no swearing of oaths, no clouds of witnesses, no spectators, no applications of the rules of evidence. You can do nearly anything to get at the bottom of the matter and you are not bound in any way.

“And remember that probation is correction by education. It is not punishment; it is not letting off from punishment. It is a period when every possible influence is brought to bear on the child to bring him back to the normal life.”

In the discussion that followed it was the almost unanimous opinion that state institutions were better than county institutions.

**THE REVALUATION ACT**

By GOVERNOR THOMAS W. BICKETT

“I have been asked to speak to you on the subject of the revaluation act. That is a tax question, and I have no doubt that some of you are wondering why the makers of this program have put the discussion of a tax question in the middle of a conference devoted to public welfare problems. The reason, if you will stop to think for a minute, is very simple and plain. The whole welfare campaign is dependent upon taxation and upon the plans of taxation. All that we want to do for public welfare will require money and more money, and some one has to work out new plans of getting money in the fairest and simplest manner. Taxation is at the bottom of your plans. And because I believe the new plans of taxation that have been started in North Carolina are the fairest and best that have ever been devised, I believe that they will be of particular importance to you. Without them, or some other plans, your work is sharply limited. Public welfare officials should be interested in the revaluation act and the new plan of taxation just as vitally as they are in their immediate work.

“The revaluation act is the name that has been given to this first part of the new taxation plans. But the name that ought to be given to it, the name that really describes it and that I like to use best is this— ‘An act to make the tax books of North Carolina tell the truth.’

“That is something they never have done. The tax books of North Carolina have never told the truth. They have never even pretended to tell the truth. They do not even approximate the truth. The well known report made by Ananias and Sapphira on the consideration of certain property of theirs is a study in veracity by the side of certain reports in the tax books of North Carolina.

“Why is this? Why do the tax reports of North Carolina consist almost wholly of lies? North Carolina is not the home of liars. Nobody thinks that. Everybody knows that, given an equal chance to tell the truth, North Carolinians will tell the truth just as well as any other people, and a little better.

“The reason is that the people of North Carolina have never been called on to tell the truth. They have never been asked to tell the truth. They have not been permitted to express any opinion whatsoever in regard to their taxes. The whole machinery of the old act was devised to conceal the truth, not to tell the truth. The result of such a system of taxation as that is inevitably the building up of a school of immorality which, if continued, would undermine the whole moral fiber of our people.

“Now, the first feature of the new system of taxation is the sending out of a questionnaire. A series of questions is asked of each citizen in regard to his property, simple, answerable questions designed to find out the truth about his property. All citizens are required to tell the truth. They must answer these questions about their property, the rich

man and poor man alike, all must answer. And unless they tell the truth, they are in grave danger of going to one of two places—either to jail or to hell.

“You will be glad to know, as all of us who have the welfare of this matter at heart have been glad to know, that the tax reports coming in to Raleigh, based on these questionnaires, show that the people of North Carolina are telling the truth. Give them a chance to tell the truth and they will surely do it. North Carolinians are not liars. The first three reports that reached Raleigh showed an average increase of ten times the value put on that property by regularly constituted officials the year before. Where officials under the old system had put the value of property at \$500.00 the year before, the owner of that property, when asked the definite question of what it was worth, put down \$5,000. This happened on an average in the first three reports that reached Raleigh. It shows that the people are telling the truth.

“I don't mean to say that every man is telling the truth. There will always be dodgers. But I do say that so many are telling the truth in regard to their property that it does not do a man any good to tell a lie. When we know the value of property on both sides and all around another piece of property, we have a pretty good idea of what that property is worth and it is impossible for the owner to try to put it at an entirely false estimate.

“In one county in the state, a poor county as compared with many of the others, the property all over that county has been valued at four times its former estimate. But several large property owners did not raise their estimates. Where the general estimate of the county was increased four-fold, their estimate remained virtually the same. What happened? Why, their estimate was raised by the county assessors to the level of the county.

“This is the first point I wish to make about revaluation. The moral value ought to appeal to everyone. The man who does not love this act loves a lie and the truth is not in him.

“The revaluation act, in the second place, is economically correct and wise. It wipes out inequalities. The truth is the basis of equalities, falsehood is the basis of inequalities. No one can get rid of inequalities until the basis is truth.

“Take the familiar difficulty over freight rates in North Carolina. Our fight is, and has always been, not for reduced freight rates but rates equal with those of other states. We are not fighting for an absolute rate, but we have been discriminated against in favor of other states, and that is what we don't like and won't stand. We will stand for nearly anything if other people are doing the same thing. The people of North Carolina will pay any rate if the people of other states have to pay the same rate. So with taxation. If the revaluation act wipes out inequalities in taxation, it will be the kind of taxation that North Carolinians want.

“Under the old system of taxation, one kind of property was forced to bear a larger share of taxation than other kinds. Is that equality? Is that fair? Notes and mortgages have to pay taxes on the full value of their face sums, but land is taxed at only a small percentage of its value. Is that equality? Is that fair? I do not have to ask that question of this gathering of sensible people.

“The revaluation act is morally correct and economically wise. North Carolina is too poor to spend a dollar foolishly but it is rich enough to spend whatever is necessary to maintain and develop the civilization of North Carolina.

“The companion act to the revaluation act is the income tax amendment. We are asking for a 2% income tax in North Carolina. When we have this, it will not be necessary to tax the towns and counties one dollar for the support of the state.

“This final statement in regard to revaluation I want to make. It will attract capital to North Carolina. The first question an investor asks about the locality he is considering as an investment center is “What is the tax rate?” Under the revaluation act the tax rate will be lower than it has ever been before. If property on the books is increased to four times its former value by honesty in assessment, the tax rate will be cut by four. The result is obvious.

“The only man who can oppose the revaluation act is a dodger, the kind of man who doesn't want to carry his fair share of the public burden.”

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## THE DEVELOPMENT OF THE COUNTY SYSTEM OF ROADS AND THE NEED OF A COUNTY ENGINEER

By W. L. SPOON

Engineer, U. S. Bureau of Public Roads

After discussing the remarkable growth of national highways, connecting states and different parts of the country, and of state highways, connecting counties and different parts of the state, Mr. Spoon took up the question of county roads, their function and the principles on which they should be built and maintained.

“A county system of highways should be built upon the fundamental idea that the greatest possible service shall be rendered by the fewest possible miles of public highway,” he said. He pointed out the failure of this ideal in the past when too often roads were laid along property lines without regard to drainage or grades. To change such a system a county engineer “should not only be technically qualified, but he should possess above and beyond this the poise and judgment that will enable him to weigh discreetly the ultimate effect of each and every part of the system and plan thereby the greatest good for the least mileage and expenditure.”

Mr. Spoon laid down as essential the hypothesis that a county road system "should be composed of main stem roads leading out from the principal towns and shipping points in the most direct practical manner to the extreme limits of the county, thereby furnishing to every community an easy and accessible highway to connect with its market and shipping points."

Though the completion of such an ideal was not a matter for any one generation, Mr. Spoon thought that a county engineer should have it constantly in mind and should always be looking to the future in all his plans. He warned against the common error of underestimating road costs and insisted upon adequate study and thought of maintenance.

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## THE CONSOLIDATION OF SCHOOL DISTRICTS

By GEORGE HOWARD, JR.

Superintendent Edgecombe County Schools

Mr. George Howard gave an illustrated lecture on the consolidation of school districts on the evening of September 16. He explained first the general principles of school consolidation, touching upon the situation in many of the one- and two-room schools in North Carolina and pointing out the obvious advantages of the larger schools. He took up the question of transportation and described the types of automobiles used to carry the children to the consolidated schools.

To explain more clearly the principles and the practical working out of consolidation he showed many pictures on a screen, pictures of school after school in North Carolina where children of all ages, from primary to high school age, were bunched in one room under one teacher. In comparison he showed the types of school buildings adopted in districts where consolidation had been effected.

He illustrated his views on the transportation problem by many pictures of various types of automobiles that are actually in use, in this state and elsewhere, to carry children to school, discussing the advantages and disadvantages of the different types of cars, the question of cost, of up-keep, of the chauffeur problem, and many others. He showed a map of Edgecombe county where consolidation had been tried, pointing out the way in which school districts had been grouped in the effort to obtain better schools, and discussed the actual methods by which the school authorities in that county have tried to solve their problem. He also showed a number of pictures of successful consolidation in Indiana.

The lecture was more an exposition of practical methods in consolidation than of the theoretical problem of whether consolidation was advantageous, and it carried the weight of practical experience with it.

**OBJECTS AND METHODS OF STATE HEALTH WORK**

By DR. A. J. WARREN

Assistant-Secretary, State Board of Health

The session of Wednesday, September 17, was opened with Dr. Warren's talk on the objects and methods of the North Carolina State Board of Health. He outlined the main objectives toward which public health work in the state is driving, and explained in detail many of the methods.

"The first objective is education," he said. "Public health work is dependent upon the aid of the public and our first object is to tell all the people we can reach what health is and what it is not and how it may be obtained."

Dr. Warren then described the work of the Public Health Bulletin, which he said went to about 48,000 persons or institutions; of other bulletins, some 30,000 a year; of notices in the public press; of illustrated lectures and traveling movies. "Through all these we reach about one-half the population of the state," said Dr. Warren.

The second objective is the obtaining of vital statistics, a vital factor in all public health work. "Without vital statistics," said Dr. Warren, "we can never know where we stand, where we progress, in which direction we are going forward, in which backward. Through them we know that the birth-rate in North Carolina is 4 per thousand in excess of the rate in any other state; that the colored birth-rate is 1.1 per cent less than the white birth-rate; that the colored death-rate is 5.8 per cent more than the white death-rate in North Carolina; and that therefore there is a net gain of 23,730 whites over blacks in this state every year. These are merely samples of what we can learn from vital statistics."

The third objective is the study, control, and prevention of contagious diseases. Dr. Warren mentioned special work done in preventable blindness; in the inspection of jails and convict camps; in venereal disease, which, he said, afflicted twice as many persons as any other single disease.

The fourth objective is the relief of the death rate in children below 5 years of age. "Out of 34,000 deaths in North Carolina annually, some 11,000 are among children under 5," explained Dr. Warren. "This is due to carelessness and ignorance of the primary principles of infant hygiene."

The fifth objective is the establishment of health departments in every county, a subject of such importance that Dr. Warren announced it would be discussed by another speaker, Dr. B. E. Washburn.

Dr. Warren explained the sanitary privy law passed by the last Legislature and characterized it as a direct blow at dysentery, typhoid, hookworm, and other diseases which grow out of the use of surface closets or no closets at all.

## THE FEE AND SALARY SYSTEMS AND THE COUNTY FEE FUND: ITS IMPORTANCE

By W. A. McGIRT

Chairman, New Hanover County Commissioners

A comparison of the fee system and the salary system as applied to county officers was made by Mr. McGirt, who went into detailed figures to show the net saving of more than \$5,000 in 5 years in New Hanover county as a result of the adoption of a strict salary system.

“I consider the salary system a success in New Hanover,” said Mr. McGirt. “I think it the proper method of handling county affairs in counties large enough to require the full time of the officers, provided the laws are properly written so as to enable the county commissioners, through the county auditor, to require the proper keeping of accounts and a monthly accounting by all officers. Unless this authority is given the commissioners and is exercised by them, the plan will fail, particularly if there is opposition on the part of the officers.”

Mr. McGirt thought it better to have all county officers on the salary system or the fee system and not on a combination of both. “It does not seem that it should be necessary to ‘tip’ any officer in order to secure a performance of full duty,” he said.

He favored strongly a budget for a county, particularly with increasing demands for money from the county commissioners to execute laws passed by the Legislature.

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## THE JUNGLE OF COUNTY GOVERNMENT

By E. C. BRANSON

Kenan Professor, Rural Social Science, University of North Carolina

Called on suddenly to take the place of an absent speaker, Professor Branson said in part:

The least creditable institution in America today, the least efficient and most wasteful, the thing the average citizen knows least about, the matter most neglected by the colleges of the country, the Dark Continent of American Politics, the Jungle of American Democracy, are some of the phrases in common use about County Government as commonly found in the 3,200 counties of the United States.

County government is without ideals. County officers serve with no Manual of Duties, Responsibilities, and Procedures—except in a bare half-dozen states. It is a headless affair, uninformed, unregulated, irresponsible, and governed by local custom mostly—regardless of law.

The subject in general is covered by no body of organized information; it has developed no science; and no courses on County Government are offered by any American college or university—so far as we know.

### Huge County Expenses

In 1913 the cost of county government in North Carolina was nearly 7 million dollars, or more than twice the cost of state government.

On the same date the bonded debt piled up by county authorities was only a little less than the bonded indebtedness of the state.

County officers in North Carolina in 1913 spent nearly 900 thousand dollars in road building and repairs, 358 thousand dollars in charities, hospitals and corrections, 324 thousand dollars in interest payments, 1022 thousand dollars in courthouse salaries, 200 thousand dollars for the protection of persons and property—on courts, jails, chain gangs, and the like.

In 1914 we had 6400 almshouse and outside paupers—inmates of our county homes and persons outside, receiving help in small sums monthly from the county treasuries; and they are costing \$258,500 a year—so far as we could ascertain after five months of diligent correspondence with the county registers. Twenty-two counties made only partial reports, in round numbers. Five county officers we were never able to hear from at all.

### Strange Unconcern

County government is a big affair in the United States. The year before the World War began it amounted to 385 million dollars, or about a third as much as the total expenses of the Federal Government.

And yet the average citizen knows little or nothing about county finances, about the tax list and the amazing inequities and delinquencies it discloses everywhere; about what county revenues are spent for, and whether they are spent wisely or unwisely, effectively or wastefully.

The Annual County Balance Sheets required by law and given to the public in the county papers year by year in North Carolina are commonly unbusinesslike and meaningless. Frequently the County Financial Exhibits are not published at all, as in some 20 counties of the State in 1916.

### Annual Balance Sheets

Nobody knows how the county stands—not even the county commissioners, in many instances. Usually there is no exhibit under classified headings, and so nobody can tell exactly how much is spent for this or that purpose—say on paupers, the total number or the per capita cost; or on roads, the miles built, the average cost per mile of the different kinds of roads, the per capita daily cost of convicts, work animals and the like, and the share of the various townships in the expenditure for roads and bridges during the year.

The newspaper reports of accounts audited by the commissioners from time to time are full of typographical errors. Besides, they are a meaningless jumble of dates, names, and amounts that defy classification. We know, because for six years we have been trying to ascertain from these data how the tax moneys of one county are applied to the various departments of county welfare.

And, by the way, during these six years the commissioners of this county have given to the taxpayers no complete and detailed statement of county finances.

In another county only one annual county exhibit has been given to the public in 20 years. In other counties the taxpayers have had to get special audits by applying to the courts. And so on and on.

#### Undirected Democracy

We have no Manual of Instruction for County Officers, as in a half dozen other States; no standardized forms of statement to indicate how county reports should be prepared and what they should contain; no uniformity in accounting, and no State-wide audit system, as in Indiana and Ohio, and less effectively in 20 other States.

Government of the people, by the people, for the people in the counties of the United States is now a half-billion dollar affair—in North Carolina something like an 8 million-dollar matter, and it needs intelligent oversight and direction in order to avoid huge waste.

#### Honest and Inefficient

Our county officers are good men and true. As a rule they are honest beyond all question; but are they also trained men of affairs, competent to manage the biggest single business in most of the counties of the country at large?

Wherever the business end of county affairs has come under strict review and pitiless publicity, amazing inefficiencies are disclosed. For instance, Alameda County, California, saved \$810,000 in one department in four years by a searching investigation of county business. In Indiana, since 1909, county officers have returned to the county treasuries the greater part of \$1,600,000 improperly paid them.

In Lee County, North Carolina, says the *Sanford Express*, the sheriffs from 1912 to 1916 received nearly \$1,600 more than the law allowed for the collection of taxes—doubtless quite innocently.

Orange County, for a half year or so supported two sheriffs—one on salary account and the other on a fee basis as tax collector.

In Brunswick the county farm in 1915 supported the County Home and produced a small balance for the county treasurer. In 1914 the average acreage of the county homes in North Carolina was 150 acres, but an average of only 40 acres was in use, and the average net cost to the counties was around a thousand dollars each—some \$95,000 all told.

#### Common County Exhibits

The law in North Carolina calls for an exhibit of county finances in every county each year. In 80 counties last year these exhibits were given to the public in the county papers, in a few instances in pamphlet form.

Frequently the newspapers carried these statements piecemeal. Instead of giving the entire exhibit in one issue of the paper, a half dozen issues or so carried the story of county finances. To get the whole report it was necessary to clip from week to week, file away carefully, and finally to assemble all parts for study—a tax upon attention that the

average citizen is not equal to. That kind of thing makes the most alert taxpayer throw up his hands and quit. It is a capital way of befuddling the public mind.

Commonly the typesetting and proofreading, or lack of proofreading, sprinkles the columns so thick with all sorts of errors as to make the whole thing useless for any purpose whatsoever.

In fewer than a dozen counties was there any proper assembling of county assets, county indebtedness, county receipts, and county expenditures for the various purposes of public welfare.

The report of the county superintendent of schools is the only exhibit that approaches the necessary form, and sometimes the report on roads and bridges. Otherwise the exhibit is usually unbusinesslike, and it passes understanding.

No wonder a country editor was moved to say the other day, "The annual county statement in my county is so absurd that I always feel like I'm robbing the county when I render a bill for printing it." But the money of the taxpayers will be wasted in this way for many years to come unless intelligent citizenship demands a businesslike annual statement of county finances. Here is a problem—one among many—for local Study Clubs to work at in North Carolina, as in Westchester county, N. Y., and Alameda county, California.

Not every county in North Carolina is wasting money in printing absurd annual statements—say a baker's dozen or two. But how about your county?

It is hardly necessary to say that the State and County Council is not in anywise interested in partisan politics or local personalities. It is interested in our county government, its weaknesses and deficiencies as a system, and the ways and means of getting the best results for local self-governing communities.

#### A Worth-While Exhibit

We happen to have at hand a hundred copies or so of what strikes us as being a really worth-while kind of financial exhibit by a board of county commissioners. It is in booklet form, 3½-x-6 inches, and it is mailed out yearly to every taxpayer in the county. The reader can stick it in his coat pocket and chew on it at his leisure in any sort of odd moment.

It is so compact and simple that a wayfaring man though a fool can read it as he runs and get some sense out of it about the money affairs of his county.

He can see the receipts in detail and in toto. Under proper headings he finds just how much was spent for various purposes, to whom money was paid and what for down to the last cent—the total expenses of courts, juries, paupers, care and feed of prisoners, bridges, road building and repairs by townships, equipments and materials, interest, treasurer's commissions and so on and on.

It shows the miles of highway built, the average cost per mile, and the per capita daily cost of work-animals, convict labor, and hired labor. It

shows at a glance what the bonded and floating indebtedness of the county is, and what the various expenditures have been, all under classified headings.

### Uniform County Accounting

The taxpayer has a chance to see where his county stands in its finances. And since the same forms of accounting are used year by year, he knows whether the commissioners are doing better or worse than former commissioners.

It is easy to see that if every county in a state were using the same form of annual exhibit, this or some other, the taxpayers would soon begin to know what counties were using public money to the best advantage, and what counties were wasting public funds.

As it is, there is no basis for comparison. In one county convicts engaged in road work cost \$1.13 a day, in another 95 cents, in another \$1.73. But we just stumble on these differences here and there; no published State report enables us to compare any county with every other in the details of county expense.

County bookkeeping ought to be uniform, and then the people might know in every county whether or not their commissioners were getting results or getting left.

But in North Carolina at present nobody is in any position to say whether or not the people are getting proper results from the million dollars a year the counties are spending on roads, or from the expenditures for any other county purpose.

We will send this little county booklet to anybody that wants it. Drop us a card. It is worth looking at closely.

### Lack of Unity and Headship

County government in North Carolina, such as it is, demonstrates the consequences of the lack of unity and responsible headship in county affairs.

The various county officials are elected by the same constituencies in each county. They stand upon a parity; each official, therefore, feels quite independent of all the other county officers; each department is separate and distinct; each conducts its business according to immemorial custom, quite regardless of law; each keeps a cash book account or not, just as it pleases. As a consequence, there is no county government in North Carolina that coheres as in an organic whole. As a matter of fact, the most apparent thing is incoherency and lack of unity.

The state, properly enough, defines county officerships, rights, duties, privileges, and so on; but the state exercises no supervision over county affairs, except over state taxes collected and transmitted by county authorities to the state treasury. The result is a minimum of state oversight in county affairs. We have, therefore, confusion worse confounded in county matters in North Carolina, which being translated means confounded confusion.

We are never likely to have unified county government unless we can have responsible headship in county affairs. A city has a mayor, but no county in North Carolina has any official to serve the county as a mayor serves a city. In some way county government must be unified under directive executive headship—under the county commissioners acting through a chairman as the designated head of county affairs, or under the county-manager plan, which works in city government and doubtless can be made to work in county government.

### Constructive Suggestions

In brief, the counties of North Carolina need (a) unified government under responsible headship; (b) a system of uniform county accounting and reporting; (c) a state-wide system of auditing county accounts, modeled, say, on our state bank-examiner plan; (d) a county tax year corresponding with the fiscal year of the state, which runs from January to January; and (e) a department or bureau at the capital charged with the supervising of all agencies that handle public moneys, with authority to audit the accounts of county and municipal governments, state departments, state boards, commissions, bureaus, and institutions.

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## THE DEVELOPMENT OF A HIGHWAY SYSTEM BY CONNECTING INTER-COUNTY ROADS

By FRANK PAGE

Chairman State Highway Commission

In his discussion of the road-building situation in North Carolina Mr. Page began by saying he was not going to talk about the North Carolina system because there had been no system. "We are going to talk about the North Carolina lack of system," he said.

He did not like the "warning" system, by which every citizen was supposed to work 7 days on a road under the direction of a supervisor; nor did he like a township system. "It is too local; it thinks in terms of 10 miles, which is nothing to-day. We have got to think in big figures if we want to build roads."

The best example he knew of the county system was in New Hanover. "A system backed by the county commissioners or a road commission plus a good engineer has some chance of success. My experience has been that road-building is 75 per cent commonsense, 15 per cent the opportunity to use it, and 10 per cent technical training."

Mr. Page then explained the state road laws passed by the last Legislature. They aim to connect county seats and principal towns by the most practical route. But this does not mean that Statesville, for instance, has got to build immediately roads to each of the county seats of the 9 counties which adjoin Iredell. It must all be done on a practical basis.

"The cost of the roads is to be met by the county's paying one-fourth,

the state highway commission one-fourth, and the Federal Government one-half. The county decides what road it wants and arranges for its part of the money. When that has been done, the state highway commission goes to the county, plans the road and lays out where it will be.

“In this connection I should like to emphasize the fact that whenever bond money has been spent to build a road, it is obligatory on the county commissioners to levy a tax on the county to maintain the road. Every dollar spent in maintenance is worth \$25 spent in construction.”

Mr. Page did not think our road laws ideal. He thought the counties ought not to have the burden to carry and he looked forward to an age of more and more federal aid. “The road built by the Federal Government and the state government is the road of the future,” he said.

He quoted figures showing the amount of road building in North Carolina. One hundred eighty-five projects in 88 counties involving a total mileage of 1,854 miles were being handled by the commission. Of this mileage 232 represented hard surface roads, 1,622 gravel and sand clay roads. Under construction by state and federal aid were 221 miles, 60 hard surface and 161 gravel and sand clay, and 10 bridges.

“A total of \$3,500,000 will be spent on roads in the state by next July. Approximately \$1,500,000 worth of machinery from the federal government will be used in North Carolina. Eighty-five trucks are here already and have been distributed.”

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## THE STATE PROGRAM IN AGRICULTURAL WORK

By DR. B. W. KILGORE

State Director of Farm Extension Work

The problems ahead of North Carolina in her agricultural development and the methods by which these problems were being solved were outlined to the Council by Dr. Kilgore.

He explained the work and the inter-relation of the four principal agencies, the A. and E. College, the State Department of Agriculture, the United States Department of Agriculture, and the counties of the state; and to these he added the negro agricultural college, the North Carolina College for Women, and the State and National Forest Services.

“Among the methods we have used in attacking agricultural problems,” said Dr. Kilgore, “is the work done in administration, in agronomy, in horticulture, in plant diseases, in animal industry, in veterinary science (with particular emphasis on hog cholera, which has done millions of dollars of damage, on tuberculosis, and on cattle tick,) in entomology, in farm management, farm forestry, farm engineering, drainage, markets, and chemistry.”

Dr. Kilgore listed among the recent definite achievements the establishment of some 30 cheese factories in the state, most of them in the mountains, with recent increase in output from 100,000 to 500,000 pounds; suc-

cessful experiments in the dieting of hogs; efforts to overcome animal diseases of many sorts; and the work on a soil map of the state.

He referred also to the rapid rise of North Carolina as an agricultural state, the jump in the past 10 years being from 22nd ranking state in the United States to 4th place in value of agricultural products; to the marked increase of cotton and corn production per acre; and to the general increase in the live stock industry.

“Our definite contact with the people of North Carolina is largely through the farm and home demonstration agents, a group which has done a notable work in preaching and practising the gospel of better farming throughout the state,” said Dr. Kilgore.

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## WHAT IS EXPECTED OF COUNTY WELFARE BOARDS AND SUPERINTENDENTS

By ROLAND F. BEASLEY

Secretary State Board of Public Welfare and Commissioner of Public Welfare

Mr. Beasley, head of all the public welfare work in North Carolina, described the work that was being done by the county superintendents of public welfare, pointed out some of the difficulties in the way, made many suggestions as to how they might be overcome, and outlined the philosophy behind all social work.

“Social welfare is a new subject in North Carolina,” he said, “and for that very reason it presents many difficulties. During all its history this state had never made any real effort to reach the misfits in its population until recent action by the Legislature opened up the whole subject. Social consciousness was unknown in North Carolina. The old idea of progress was the elevation of the few to the highest possible point. The new idea is the elevation of the lowest, the very lowest. Our job is to walk behind the procession of human progress to pick up the stragglers and the wayward ones, to set them on their feet, and to help them catch up with the others.

“This sort of social work is born out of the religious impulse, strong in all peoples, especially strong in North Carolinians, and it is based on sound principles of economy; it means a definite saving in dollars and cents to any community.

“Notwithstanding these undeniable facts there are many persons in North Carolina who do not understand public welfare work and who are opposed to it. You will find them particularly among the older politicians. They resent what they consider an infringement of their rights. Many of them are against any kind of progress and especially against progressive steps that affect legal procedure. These persons have to be educated. The wide sweep of the social idea has to be shown to them.

They have to learn. And that is part of our job. By our works we must show and convince our enemies. We can do it and I believe we shall.

“The foundation of all public welfare work is the child and the most important factor in child welfare work is the juvenile court. Do you realize that the most futile thing in North Carolina is the administration of criminal justice? All it does is to catch a man and put him on the chain gang for 6 months, let him go, catch him again and go through the same procedure. That has happened so much that I am sure you are all familiar with it.

“We are trying to get away from such a system. We want to help the individual, particularly the child, for whom the law should be the last resort; and we are doing it by means of the juvenile court.

“The juvenile court is the means whereby it is found that dependent, neglected, and delinquent children can best be saved from lives of failure and grow into useful and law abiding citizens. This is very good for the child. All will admit it. It is equally good for society. Paupers and criminals are liabilities to tax-payers. Law-abiding citizens are an asset.

“The juvenile court principle is being applied now all over the United States and in foreign countries. It is one of the great forward steps of the age; it can no more be checked than the public school; it is here to stay and to be improved.

“The juvenile court can't save every child. But it has been proved that when the system is properly carried out it will save 75 per cent of them. That is more than worth the money.

“It costs the taxpayers ten times more to capture, try, punish, and maintain an adult criminal than it does to save a juvenile delinquent.

“All the children in North Carolina under sixteen years of age who are delinquent, neglected, or dependent, are under the jurisdiction of the juvenile court.

“Every juvenile court has a probation officer whose business it is to investigate every case of such children, lay the facts before the judge, and then carry out the decision of the court.

“This is probation work. The court stands in the relation of parent to such children, and will discipline, guide and control them through probation, just as a wise father would.

“The court may punish a child if it is necessary, but wayward children are more in need of wise guidance and just discipline and friendly help than of punishment. The judge is the kind and wise father, the probation officer is the big brother of the boy who is about to be lost. Both are studying ways and means to make a man out of him.

“Do you believe in saving boys and girls whose parents let them go astray or who have no parents? If you are a Christian, you certainly ought to pray for and encourage this work, for it is Christ's work. If you are a good citizen you ought to help it, for you believe in having good citizens and not bad ones.

“If you are a taxpayer you ought to stand by this work, because it is cheaper to save a boy than to maintain a lifelong law breaker. If you are

a mother you ought to help because every wayward child is a burden to some mother's heart. If you are a man you ought to help because this is a practical application of the brotherhood of man.

"The juvenile court is really a part of the educational system. It carries opportunity to children who otherwise would not have it. The juvenile court does not ask what can be done to a child, but what can be done for him, to make a man or a woman instead of a human wreck. The people who do not believe in human wrecks have risen in their power and wiped out the whisky traffic.

"They are now preparing to wipe out the other influences that make wrecks of young and helpless children. This is a job for God's noble men and women. Such men and women are putting their hands to the plough in every community in North Carolina. They are already tasting the joy that comes from it and have no desire to look back."

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## THE FUNCTION OF DIRECTED PLAY AND ORGANIZED RECREATION IN CHILD WELFARE

By R. K. ATKINSON

Chairman Recreation Association, Sag Harbor, N. Y.

"Children do not know how to play; they have to be taught," said Mr. Atkinson, at the beginning of his talk.

"For many years persons who thought little about the recreation of children assumed that they played naturally," he said. "There could be no greater fallacy. They do not play naturally; they must be taught."

Mr. Atkinson then traced the beginning of the play and recreation movement on an organized basis. He said it had started in cities, probably in San Francisco and Boston first, and had met with immediate success in other cities, but that now it had overflowed cities and was spreading all over the country.

The fundamental basis of the movement he attributed to the fact that organized play enabled the child (a) to find himself and (b) to develop his imagination. He stressed the importance of both of these, arguing for the right of all children, no matter what their home limitations were, to have their full quota of play. "Play is an inherent right of all children just as much as education," he said. "In other days a great fight was made on education and many persons had to be shown the wisdom of it. It is the same with recreation. Because it is a new idea it seems unnecessary to some persons. But they too are being shown in convincing manner."

He discussed many different kinds of recreation, relating forms of play to the age of children, to their particular needs, to their mental and physical development, and to the broadening of all their faculties.

On several afternoons during the Council Mr. Atkinson led a group of grown-up children through a series of games and dances on the campus, illustrating many of the points he had made in his talk.

## CASE WORK IN HANDLING DEPENDENT, DELINQUENT, AND NEGLECTED CHILDREN

By MRS. CLARENCE A. JOHNSON

Director, Child Welfare Division, State Board of Public Welfare

“Few people there are who can come in contact with lovely, innocent childhood and remain indifferent to its charms and delights; there are a greater number perhaps who can pass the child of the streets and be regardless of the fact that poverty, ignorance, and neglect have robbed him of his rightful heritage of normal childhood, but such people are not numbered among those who have gathered together in this conference,” said Mrs. Johnson.

“It has come to be a recognized fact that a well defined technique expressed in a definite program to be followed in dealing with the individual is necessary for the equipment of a social worker and this technique is divided into three general parts:—investigation; diagnosis; plans.”

Mrs. Johnson then discussed each one of the parts in turn. “When a dependent, neglected, or delinquent child comes to your attention it must be considered that there are certain facts and contributory causes that have led up to the present situation; and the first thing to do is to find out what they are,” she said.

The home surroundings of the child, its morals, the attitude of the parents toward the child, its companions, its physical condition, its school record, its opportunity for wholesome recreation—these were cited as fields for investigation. Mrs. Johnson called attention to the necessity for tact and care in getting information and the dangers of mechanical inquiry. She emphasized the physical condition of the child and said that examination should always be made as to its eyes, ears, nose, throat, and teeth. “Your patient may have bad personal habits that you could never discover without the aid of a physician and any of these defects might be the chief cause of delinquency.”

The child’s school record and its relations with school teachers was cited as another important field for investigation. “It should be remembered that there are certain definite essentials of normal child development,” said Mrs. Johnson, “and I think it well to check over these to see if any are lacking. They are health, work, play, school, and companions.”

On the basis of the investigation ground is laid for the diagnosis. “When investigation has been made,” Mrs. Johnson said, “then we are in a position to say such and such a child is dependent, neglected, or delinquent, as the case may be, because such and such conditions exist; or, in other words, we diagnose the case.

“When a physician is called to see a patient who is ill, the physician may not have a very good idea the moment he enters the sick room just what disease the patient has, but until he makes the usual examination

he does not diagnose the case; and while we as social workers cannot measure the intangible things with which we have to deal, such as heredity, influences, environment, etc., with the thermometer and microscope as the physician tests the temperature and examines the blood, we can make an equally satisfying investigation and diagnosis by collecting and correlating all the facts that have to do with this individual we are called upon to help."

Investigation and diagnosis completed, the social worker makes his plans for the child. Here Mrs. Johnson made several definite suggestions: "Does the situation demand temporary help or adjustment or should plans be made to cover a long period of time? . . . In simple justice we must make plans that we are reasonably sure of carrying out. . . . It is well to keep second-best plans in reserve in order to have something to fall back on if our first ones fail. . . . Boys and girls often have ideas of their own which in justice we should talk over with them instead of going ruthlessly ahead regardless of their own inclinations. . . . Ask them frankly what they wish to do or become, try to find out what interests them most, and when you are certain that their own ideas are impractical then make your own plans for them.

"If this sounds more or less like a mechanical process, let me say that I believe if the time ever comes when social work is reduced to a science with the spiritual side of human reconstruction eliminated, the whole thing will be a failure."

In conclusion Mrs. Johnson took up two cases, told the whole story of the children, of the methods that were used with them, illustrating the principles she had laid down, and suggesting others that might have been used.

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## OBJECTS AND METHODS OF COUNTY HEALTH WORK

By DR. B. E. WASHBURN

Director of Rural Sanitation, State Board of Health

After outlining the broad objects of all public health work, Dr. Washburn discussed the particular field of the county, the possibilities of work in and by counties, and the work now being done by counties in North Carolina.

"It is in the work of reaching every individual by education and publicity that county health work finds its real field, that county health work becomes absolutely essential," he said. "The state board of public health cannot possibly reach every one. No one centralized group can. In North Carolina this is especially true. Here is a state extending from mountains through rolling country to flat country and the ocean. Every kind of people and every kind of living conditions are here. Every county has a different kind of job, different conditions to contend with. It is essentially county work."

Now, definitely, what is the county problem? What do the counties face? Here are the facts they are confronted with.

The people are rural and one-third of them are negroes.

There are 34,500 deaths in North Carolina every year. Of these 40% are preventable. 30% are among children under 5 years of age. 20% are from degenerative diseases. 12% are from pollution diseases. 10% are from tuberculosis. 4% are from acute infections.

These are the facts county public health boards have to fight against. Their weapons are education and publicity. With these weapons they can reduce these deaths, this sickness, and they can increase the vitality and vigor of the people.

Just how exactly is this problem being met in North Carolina?

In 76 counties there is a county physician and quarantine officer. This county physician, it should be noted, is concerned only with inmates of county institutions and with legal medical work, such as autopsies. He is not authorized to do other work and he has no means of doing it.

In 9 counties (New Hanover, Sampson, Durham, Cabarrus, Guilford, Buncombe, Gaston, Wake, Beaufort) there are health officers whose duties are limited as sharply as those of the county physician. They are all-time health officers, doing splendid work, but independent of the state board of health.

In 15 counties the county boards of health work in co-operation with the state board of health. Those counties are Wilson, Nash, Davidson, Northampton, Lenoir, Robeson, Pitt, Rowan, Forsyth, Halifax, Edgecombe, Cumberland, Surry, Granville, Bertie. The county board of health "has the immediate care and responsibility of the health interests of their county. They shall make such rules and regulations, pay such fees and salaries, and enforce such penalties as in their judgment may be necessary to protect and advance the public health, provided that all expenditures shall be approved by the bureau of county health work before being paid."

This method of co-operation has been by far the most satisfactory; it is recommended by the state board of health to all counties and I believe they will all come to it. An explanation of the nature of this co-operation is necessary. It is of two kinds—(a) co-operation in finance and (b) co-operation in organization and direction. Special financial aid is given by the state board of health to the county boards which work under this system, and there is co-operation with the International Health Board and the United States Public Health Service.

As regards organization, the health officers make weekly and monthly reports and a comparison of the work being done can be made, to the advantage of everyone concerned. The health officers hold conferences and send out circulars and other literature. It should be noted that the health officer for the county is selected by the state board of health.

The state board of health, working through and with these county boards and officers, has centered its attention on certain aspects of public health work for demonstration purposes. These are the soil pollution diseases, which are easily capable of explanation, the whole problem of

school inspection, which again is easily capable of demonstration because the schools lend themselves to this kind of work gladly, quarantine work, life extension work, which involves the examination and inspection of adults, the pointing out of defects and the advising of treatment, infant hygiene work, which is largely educative work for mothers, and additional educational work on tuberculosis.

This co-operative work between the state and the counties has been markedly successful and will be continued. The following outstanding results may be noted.

(a) Reduction in typhoid, of which a fair example is Salisbury. In 1918 there were 45 cases. Special measures were taken in 1919, trying to get at the seat of the trouble, and there has been only 1 case this year.

(b) In all 9 counties following this plan the fall of the death rate has been remarkable. From 1914-1917, 120 deaths, a death rate of 35.3; 1918, 24 deaths, a death rate of 7.8.

(c) In school inspections and treatment 10,000 children have been treated for dental defects alone and 1,500 children have had throat operations.

(d) Legislation. The state legislature passed a bill and made appropriation for free medical treatment of school children and made obligatory sanitary privies in all homes within 300 yards of another home. The legislature also increased the appropriation to the Bureau of County Health Work.

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## CO-OPERATION OF THE FEDERAL GOVERNMENT IN BUILDING STATE ROADS

By E. W. JAMES

United States Bureau of Roads

In a brief, informal talk Mr. James explained to the Council the relation of the Federal Government to the road-building programs of the various states.

He pointed out the fact that all the relations of the Federal Government were with the states, not with the counties, and this in spite of the fact that it is the counties that are most immediately interested in road-building. "The reason is administrative," said Mr. James. "There are only 48 states and there are 2,940 counties in the United States. It would be too difficult for us to deal directly with each individual county.

"The result is that the Federal Government co-operates with the counties but only through the intermediary agency of the state highway commissions. The state highway commission must supervise all Federal aid road projects. The Federal Government gives 50 per cent of the money to be expended on road building, but always, remember, through the state highway commission.

“The scope of this road building program on the part of the Federal Government has not been fully appreciated. It is the biggest domestic job the Government has ever tackled. The building of the Panama Canal is the only Government project that even approaches the Federal-aid road-building project.”

Mr. James described further activities of the United States Bureau of Roads, notably the preparation of standardized road specifications, which he said were being widely used now.

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## UNIFORM COUNTY ACCOUNT KEEPING AND REPORTING: WHY AND HOW?

By GEORGE G. SCOTT, C. P. A.

Chairman State Board Public Accountancy

The address of Mr. Scott on Uniform County Account Keeping is reprinted herewith in full:—

A limited discussion of the subject suggests three questions:

- (1) What is a modern system of county accounting?
- (2) Why uniformity?
- (3) How may it be installed and maintained?

It is very clear that a detailed discussion of all the phases of these questions would require far more time than could be allotted to it on this occasion; in fact the subject is of such magnitude as well as importance that at best this time the discussion can cover only the principal points.

To emphasize the salient features of an adequate up-to-date system of accounts especially adapted for counties is to briefly allude to some of the present defective methods.

In the first place, the organization of our county governments is controlled by statute. These laws have not been materially changed since their adoption and their scope as affecting accounting methods does not reach beyond a record of cash handlings.

The cardinal defect of our present county accounting methods is the lack of General Books of Account, or accounts of control. The present system is limited to the departmental cash-book record. Each officer keeps his own cash book in his own way, with no regard to its relationship to the county finances as a whole.

A financial statement of the county can not be prepared from the officers' books and reports. The taxpayers are ignorant of the financial condition of their counties and also of the statistical costs of operations. There is no place or person from whom such information is available. No books of account are maintained that will produce this information.

Imagine, for illustration, a bank that would attempt to keep books with the methods our counties use, that is, an independent cash book for the receiving teller, an independent cash book for the paying teller, a separate cash book for the loan and discount clerk and so on, without any

general books of accounting control. In the first place, the bank would not be permitted to begin business with such a system and no banker on the face of the earth would be fool enough to attempt it.

Our counties conduct business undertakings. They build roads, operate convict camps, county homes and farms, own properties, and have other miscellaneous activities of which no books of accounts are maintained. The books if any are limited to a record of cash received and cash disbursed by this or that county officer.

No cost system is maintained. It is not known whether one county can construct a road cheaper than another county. It is not known whether one county maintains its County Home cheaper than another. Many of the counties conduct farming operations, and it is not known whether they are conducted at a profit or a loss. Cash book accounting utterly destroys all evidence of efficiency of administration. It is impossible to tell whether one administration is more or less efficient than another. Further, there is no record kept of properties. Irregularities may exist in the handling of properties without discovery. The cash book may show the payment for a typewriter and the voucher audited and found correct. The typewriter may be disposed of and the proceeds not reported, and of course the cash book system would never disclose the irregularity.

In one case where the books of a county were audited, it was found that an adding machine and a typewriter were purchased for one of the officers and paid for out of the county funds. When the officer went out of office he took the machines under the impression as he explained that they were his. At the time no one knew differently.

In another case, where the books were audited, the accountant prepared monthly a cost statement and found that there was consumed an unusually large amount of flour in a particular month. Investigation disclosed that a car load of flour had been loaned to a merchant who ran out and promised to return it. It is not known that it was ever returned.

The modern system of county accounting, provides for a scientific classification of accounts, to which is charged and credited that which belongs to a given period, regardless of the flow of cash. The accounts produce correct results.

Accurate cost statements can be prepared therefrom. The unit cost of building a highway is known. The unit cost of maintaining a County Home is made, and by a system of comparisons it is readily disclosed whether the officers are efficient or not.

Under the present system of cash-book accounting, the evidence of efficiency of administration is the ability to say that the indebtedness has not increased, or no bonds have been issued.

This means that if an administration absolutely does nothing so as to be able to close the administration without any increase of indebtedness the accomplishment would deserve the approval of the taxpayers. Does this procedure account for the condition of our highways, schools, and other public institutions?

A successful administration of public affairs must not be measured by a cash-book record, it must be measured by its accomplishments as revealed by an adequate system of accounts.

Because a man has a big bank account, or because he does not owe a dollar, is no evidence of efficiency or success. Generally our biggest business men, our most successful corporations, our greatest counties, municipalities, and institutions, are those whose indebtedness is large.

We must measure the progress of our great state, our counties, and our municipalities by what they have accomplished and not by their cash-books or the amount of their indebtedness.

### Uniformity

The economic value of accountancy is the departmental and industrial uniformity of accounts which is essential for comparative statistics.

The value of uniformity of county accounting methods and accounts may be expressed in this fundamental:

The scope of our knowledge of county economies can not be wider than the extent of our knowledge of the information presented by comparative statistics.

In fact the speed of human progress depends upon knowledge developed from information presented by comparative statistics.

Comparison is perhaps the most important word in the accountancy vocabulary. The degree of the quality of results presented by one statement is measured by some other statement. It is by comparing a statement of one business with that of another that we determine efficiency and progress. Unless accounting methods and accounts are uniform many of the advantages of the modern systems are destroyed. Unless accounts and systems of bookkeeping are uniform so as to produce uniform statements how can we compare, and if we can not compare, how can we progress?

How a uniform system of accounts may be installed and maintained presents little or no problem. If there is a problem in connection with modernizing our entire accounting procedures, it is the task of convincing our legislature of the necessity of enacting the proper laws governing same.

In my opinion we should create a Department of Accounts as a distinct and separate state department. It will not interfere with or affect the legal powers of any officer or department. In my opinion the installation and proper maintenance of an adequate system of accounts should be required by law, covering the following features:—

(1) Create a Department of Accounts, located at Raleigh, as one of the State Departments.

(2) Grant to this Department of Accounts power and authority of supervision of the accounting methods of all the counties, municipalities, state institutions, and state departments, in so far as requiring the maintenance of uniform systems of accounts and a system of regularly reporting to the Department of Accounts such statistical accounting information as is necessary for the preparation of correct financial and

statistical statements and the maintenance of a general book of accounts of all counties, municipalities, institutions, and departments.

The Department of Accounts would prepare a manual of county book-keeping which would enable any average book-keeper to maintain the books of account of the county without any trouble. All that would be necessary would be to require every county officer to report daily, weekly, or monthly to the county book-keeper or county officer of accounts on the blanks prepared for that purpose, which would give all information necessary to keep all accounts of the system.

The county officer of accounts in turn would report monthly to the state Department of Accounts, also the municipalities, institutions, and the other state departments so the general books of general accounts maintained by the state Department of Accounts at Raleigh would show correct general information of the entire political divisions and institutions of the state.

It would then be possible to prepare a year book for the state of North Carolina that would be of the greatest value. It would be an accounting text book and an invaluable reference record.

I venture the opinion that the information presented by this department would enable the Governor to place before the Legislature recommendations of such character and importance that the progress resulting therefrom would mean the saving of hundreds of thousands of dollars annually. The creation of our accounting office for counties would save the counties of the state from \$500,000 to \$1,000,000 annually.

The information presented by this great system of accounts by the Department of Accounts would be invaluable. Results from a wise and efficient administration would replace the present conditions. The detailed results of one county could be immediately compared with the results of other counties. The comparative unit costs of one county with that of the other counties would be of great interest to the intelligent taxpayer.

Such statements would present valuable official information that would awaken intelligent interest in public affairs and administration, that would result in a progress such as has never before been experienced in this great state of ours.

Publication of comparative operating statements intelligently prepared produce efficiency and honesty of administration, and public interest in public office.

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## THE INCOME TAX AND SOLVENT CREDITS AMENDMENTS

By JUDGE GEORGE P. PELL

Member North Carolina Corporation Commission

“North Carolina is the only one of the states of the union limiting the power of the General Assembly to the taxing of incomes from prop-

erty not already taxed," said Judge Pell in his outline of how the income tax and solvent credit amendments to the state constitution would help equalize taxation in this state.

"And because of this limitation North Carolina is doing an injustice to herself," he continued. "She is the most conservative of states on income tax matters. The proposed amendment would allow the Legislature to tax incomes from whatever source.

"The principle that the earned income should be taxed while the unearned income is not taxed is wrong. It is wrong for the railroad bondholder to be exempt from tax on the income from such bonds while the brakeman on that railroad must pay a tax on his meager income. Why should Mr. Vanderbilt pay no tax on the income from Biltmore and the overseers of his estate pay a tax on their labor? It is not right, but it has been done in North Carolina. Unearned increment is the natural result of the ownership of property and is poured into the lap of the inactive, lazy owner of property while the earned income comes from the sweat of the brow. Lloyd-George at the outset of the world war recognized the principle that the unearned income should be taxed and Mr. McAdoo recommended to Congress a tax on the unearned incomes 25 per cent greater than on the earned income.

"Taxing the unearned increment will enable the state to derive an income from (a) the unearned increment in real estate, (b) the profits of business, and (c) the profits of foreign corporations. One tobacco corporation cleared \$13,000,000 last year, paid a tax of \$4,000,000 to the federal government, and not one cent to the state government. Is that right? Again, New Jersey taxes North Carolina corporations; why should not North Carolina tax New Jersey corporations?

"Taxing the income from solvent credits is a solution of a vexed problem. No state has succeeded in getting all the solvent credits on the tax books. We estimate that there ought to be about \$500,000,000 on the tax books; last year there were only \$77,000,000; North Carolina now derives only \$70,000 per year from the tax on solvent credits when it should be \$500,000. A tax on the income is regarded as more equitable and it is thought that it will produce more revenue than an ad valorem tax.

"All the states are looking out for sources for revenue, for the expense of government is constantly increasing. In North Carolina we particularly need more revenue for (a) better schools and longer school terms, (b) better roads, (c) better sanitation, (d) welfare work, (e) larger pensions for Confederate soldiers, (f) care of the state's unfortunate, and (g) broadening the work of the state's institutions.

"With a tax on the unearned incomes we hope to relieve the necessity of the state's imposing a property tax, leaving that for the exclusive use of the counties and cities."

**CONSERVATION OF CHILDHOOD**

By DR. GEORGE M. COOPER

Director Bureau of Medical Inspection, State Board of Health

“I have but one job and that is finding the defective school children in North Carolina and getting them treated”, said Dr. Cooper, and forthwith he told the story of the 4-year old Bureau of Medical Inspection.

The first year of the work, Dr. Cooper said, 3 physicians treated 123 children. In the one month of August just passed 9 dentists alone treated the teeth of 2,447 school children.

“The need for this kind of work is stupendous,” continued Dr. Cooper. “We know that of 800,000 school children in North Carolina not less than 640,000 have defective teeth which need immediate attention. We also have found out that less than 5 per cent of this great army ever go to a dentist for dental treatment until it is too late to save their first permanent teeth. A teacher who had been examining the mouths of children told me, ‘I nearly went crazy looking into the rotten mouths of my children.’ I said to her, ‘You ought to have gone crazy if you didn’t do something about it.’”

He told of the co-operation the State Board of Health has received from county authorities and individuals. “The majority of the dentists in private practice in the state have helped and encouraged our field workers,” and he mentioned further assistance from county health officers, county superintendents, many individual men and women, physicians who turned their offices into temporary hospitals, and most of all the teachers.

“We have been handicapped to a certain extent in some of the western counties by the schools stopping for fodder pulling. I want to say right here that it is nothing short of an outrage for schools to suspend for children to pull fodder, dig potatoes, cure tobacco, and do a thousand other things. We will never have a school system to be what it should be until we do away with such foolishness.”

Dr. Cooper explained the plans to cover the State, which he said would take about 3 years, and he told the way to bring the attention of the State Board to individual cases.

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**INFANT HYGIENE WORK IN NORTH CAROLINA**

By MRS. KATE BREW VAUGHN

Director Bureau of Infant Hygiene, State Board of Health

Mrs. Vaughn told the Council of the comparatively newly established work with infants and mothers under the direction of the State Board of Health.

“Evidence is not lacking,” she said, “that incapacity in later life not infrequently had its source in some illness of childhood, which irremediably sapped the vitality.

“Five hundred seventy-five women die in North Carolina in an average year of accidents of pregnancy, three-fourths of which are preventable. Three thousand one hundred fifty-one babies are stillborn and 2,064 babies die before one month of age of congenital weakness, for much the same reasons as cause the mothers’ deaths—that is, ignorance, carelessness, and lack of medical attention. Two thousand six hundred twenty-six infants die yearly of diarrheal diseases, all under 2 years of age, largely because the mothers are too careless, too ignorant, too poor, or too overworked to give them proper attention and food.

“This does not take into consideration the very large number of deaths of children from bronchial pneumonia, whooping cough, etc., and I believe that the number of mothers who are careless are largely in the minority and that babies die because of the ignorance of mothers, because the proper information has not been given them about their own and the baby’s care.”

Mrs. Vaughn explained the efforts of the State Board of Health to get in contact with expectant mothers, with mothers of small children and of babies being artificially fed, and with mothers in homes where tuberculosis exists. She said there were two methods of establishing connection, through the state as a unit and through the county; and she showed a chart outlining graphically the work of county nurses.

These public health nurses are supposed (1) to get in touch with every mother in the county, particularly expectant mothers; (2) to help mothers with their babies; and (3) to supervise and educate the midwives. On this last subject Mrs. Vaughn laid great stress. “Sixty per cent of the births in the state are handled by midwives and 80 per cent of all negro births are handled by them. They are an economic necessity at present and we cannot get rid of them. The problem is to educate them to do their work better.”

“Statistics show that for women of child-bearing years there is no disease so dangerous as childbirth except tuberculosis,” she continued. “Prenatal care, to be of most worth, must be educational and personal and not only should education extend to the father but to physician and municipal authorities, that each in his own way may contribute something to the safety of the mother who is about to confer upon her family and her state a new member.

“The woman undoubtedly should be advised as to personal hygiene, watched for danger signs and where ignorance is coupled with poverty, obstetrical care should be given not by a charity organization but as a state protection.

“The 2,626 deaths quoted above are undoubtedly due to three things, insanitary conditions, improper food, and proper food improperly prepared. We find the thrifty farmer of today studying carefully these same conditions for the successful raising of cattle. We have too long withheld like information from the mothers of our state.”

## PRACTICAL ORGANIZATION OF THE WORK OF THE COUNTY WELFARE SUPERINTENDENT

By A. S. McFARLANE

County Superintendent of Public Welfare, Forsyth County

Mr. McFarlane's talk was wholly of a practical nature. He wanted to let the theories go, he told his audience, and tell of the definite experiences of a county superintendent of public welfare starting his work in a community which knew virtually nothing about social work.

He related incident after incident, describing cases that had come before him in Forsyth county and showing how little understood his functions were by the general public. He told of the difficulties due to lack of funds and of equipment, of the misunderstandings he had had with public officials and private citizens, nearly all of them due to ignorance of the duties of a county superintendent, and of how he had to fight his way from the very start.

But he told also of many cases where he had been able to show the public the efficacy of his work and he looked forward to increasing success as the public became better acquainted with the work.

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## THE TAX QUESTION FROM THE TAXPAYERS' STAND- POINT

By A. J. MAXWELL

Member North Carolina Corporation Commission

"Raising public revenue is the biggest thing in government—raising it equitably the biggest problem in government, and I have come to appreciate the fact that the only proper way to keep one man from paying more tax than he ought to pay is by adopting principles and methods and machinery that will require all other men to pay all the tax they ought to pay," said Commissioner Maxwell.

"Further—and this is why the taxation problem finds a place on the program of this Council—raising public revenue is the basis for all the good work carried on by the modern state for the welfare of its people. It is the basis for all the helpful and benevolent agencies of service in which you good people are so much interested. The State Tax Commission is working to educate the school children of the State as directly as the Superintendent of Public Instruction, Dr. Brooks, here. It has its part in the public health service that Dr. Rankin is carrying on so successfully and progressively in the State. We are a part of the good work that Dr. Cooper is carrying on in the medical and dental inspection and treatment of the public school children of the State; the public welfare of Mr. Beasley, Mrs. Vaughn, Mrs. Johnson, and others.

“The success and continuance and extension of all the helpful agencies of the State are in large measure dependent upon the success of the great work that is now under way of reforming our system of raising public revenue and laying a foundation sufficiently broad and just and practical to bear the burden of these increasing agencies of public service in future.”

Mr. Maxwell then discussed the general tax situation in North Carolina, speaking in part as follows:

“There are just two points that I hope to be able to impress upon the mind of each one of you—the absolute relation of the success of this work to the work in which you are engaged, and the necessity for spreading our basis of public revenue.

“When this revaluation work is completed we are going to have as fair a basis for the application of the general property tax as can reasonably be provided. But you can't place on property ownership alone all the burden of public revenue that is demanded today without placing upon it such a burden as will make it impossible to maintain a fair administration of that tax.

“Some of us here can remember the time when there was not a public graded school in the State; when there was not a public road in the State worked by taxation; when there was not a block of paved streets in any North Carolina city; when we had no water works, electric lights and sewerage; when this University was the only institution supported even in part by the State for the higher education of boys and there was no institution for the higher education of girls; when public health service was restricted to quarantine for smallpox; when the only State institution for afflicted people was for the totally insane—in short the time when all we expected of the State was to keep folks off of us, to protect our person from violence and our property from theft.

“The general property tax was adequate to the demands of that time. But it has inherent imperfections, under even the best methods of administration, which make it inadequate to meet the demands of this modern time when government comes to the home of every citizen to provide education for its children; to throw around it restrictions and safeguards that science demands for protection of health; to care for its members subject to unusual affliction, and to provide all the necessary agencies for progress and for the development of a modern State commensurate with our natural advantages and the ambitions of our people to keep abreast with the progressive and benevolent thought of the time.

“The general property tax is subject to the limitation that it applies against property whether it earn a profit or a deficit. For this reason we find that every year in every county there is a long list of property advertised by the sheriff for sale to pay its taxes. This inherent defect will be the means of undermining successful administration of the property tax whenever it is employed beyond a moderate rate of tax.

“We are trying to remove inequalities and discriminations from our tax system, and to develop a system of taxes other than the property tax

sufficient for the needs of the State government so that the counties and municipalities can have all the revenue from the property tax.

We levy an income tax now that is a gross discrimination. We tax income from salaried men and wage-earners above a reasonable exemption, but exempt entirely income from property—income that earns itself. No such discrimination as that is practical in any other State or country. Our constitution at the present time does not permit us to tax income from property. The last General Assembly adopted an amendment to strike that provision out of our State Constitution, and if it is ratified the same moderate rate of tax on income now applied to wage and salary incomes would be sufficient to take the place of the tax now levied on property for the use of the State. That amendment will be voted on at the general election next year.

“I want to give you one illustration in favor of the income tax that seems to be a powerful one. The Federal Government collected in North Carolina last year one hundred and one million dollars of revenue—about as much money as the State itself has collected from its property tax since 1776. I have not seen any statement of how much of this was from the income tax, but certainly a substantial proportion of it. No one in this audience ever saw any property advertised for sale by any representative of the Federal Government to collect this tax. Why? Because it never touched a dollar of invested capital. It never took a penny of revenue except where it found and left profits, and where it took large revenue it found and left large profits.”

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## THE MODEL PLAN OF STATE AND LOCAL TAXATION

By DR. CHARLES J. BULLOCK

Head of Department of Economics, Harvard University

At the conclusion of Mr. Maxwell's talk he read a letter from Dr. Bullock on the taxation problem in North Carolina. Dr. Bullock had planned to present his views in person, but he was detained in Cambridge at the last minute and sent the following letter to Mr. Maxwell.

“For those of you who do not know Prof. Bullock as I do,” said Mr. Maxwell, “I wish to say that in my opinion he has done more thinking upon sound and practical lines on the subject of State and local taxation than any other man in this country. He is at the head of the department of economics of Harvard University, and is such a recognized authority on this subject that he has often been called in consultation by Finance Committees of State Legislatures and of Congress. He was recently president of the National Tax Association. Three years ago he was appointed by the Association as the head of a committee charged with responsibility of making a thorough investigation and report on ‘A Model System of State and Local Taxation.’ The report of that committee, made to the National Association in Chicago last June, was substantially in line with the tax

program in this State. I ask your permission to read this letter from Prof. Bullock with particular reference to our situation in this State:

“ ‘In view of the hearty demands our various governments are today obliged to face, which call for increasing public expenditures, few things are more important to the people of a State than having a good system of taxation. This most of our States have not, and unfortunately for you North Carolina is one of the States that labor under antiquated and defective revenue laws. Your State places almost sole reliance upon the general property tax which may have been adequate to the needs of former times but cannot possibly stand the strain of these strenuous days of ever increasing public expenditure. North Carolina needs to diversify her system of taxation by supplementing the property tax with other sources of revenue.

“ ‘I have examined the form of constitutional amendment which is now under consideration in your State, and am glad to observe that it provides for such diversification, by removing the restriction which now makes it impossible for you to levy an effective and adequate income tax. If it can be adopted, it will open the way for the introduction of such an income tax as has recently been introduced with excellent results in other States. This tax is the best of the new fiscal measures with which the American States have been experimenting, and I can confidently recommend it for adoption by North Carolina.

“ ‘If you introduce a personal income tax on the incomes which your citizens derive from all sources and then limit the operation of your property tax to tangible property, you will provide North Carolina with the best possible combination of taxes for a State of the American Union. Such a combination is recommended by the Committee appointed by the National Tax Association to prepare a plan for a model system of State and local taxation, and has thus far met with the general approval of all authorities who have considered it. Whether the further recommendation of the Committee of the National Tax Association, that a tax on business incomes should accompany the personal income tax and tax on tangible property, is applicable to North Carolina, I am not able to judge without more knowledge of your local conditions. But in any event your first step should be the adoption of a personal income tax.

“ ‘I shall await with great interest the result of the deliberation of your Conference. Progress in taxation legislation is usually due in greatest measure to the insistent urgings of fiscal necessity which is the fertile mother of inventions. But well-informed public opinion can accelerate the progress greatly and furnish the only real safeguard against making mistakes. It is therefore a matter of great interest and importance that you are holding at this time a State Conference on taxation, and I trust that its meetings will be profitable and that it will contribute greatly to the progress of your State in tax reform. I regret exceedingly that I cannot be present and have some part in this important work.’ ”

## A COMPLETE PROGRAM OF STATE HEALTH WORK

By DR. ALLEN W. FREEMAN  
Commissioner of Health for Ohio

Dr. Freeman's talk was an informal description of the health program of the state of Ohio, the policies and the methods which had proved successful in that state. Such part of that program as he thought would fit in with North Carolina policies and methods he laid stress on, pointing out and suggesting what might be done here.

"Public health is essentially a local proposition, and to be successful a health program must be deeply rooted in the local governments," he said. "Of course North Carolina's health is North Carolina's business and the state is the logical unit to carry on public health work. But the state must carry it on through smaller local units; and I believe firmly that any state's system must be created, financed, and operated by local authorities, with only general supervision from the state government.

"In Ohio we had formerly 2,140 health officers, with boards and regulations without number. The system was not good and we decided to change it. We picked out the county as the logical unit and we came to North Carolina to adopt on a state-wide scale the county plan of health administration that you have started here. North Carolina was the first state to demonstrate the success of the county health officer plan; Ohio will be the first state, I hope, to prove the efficiency of the system on a state-wide scale.

"For reasons peculiar to Ohio we have health districts as the local units, but I believe that in North Carolina the county is the best local unit. In each of our health districts we have a district board of health which elects the district health commissioner. This commissioner must have a certificate from the state board. There is reason for that. We found that often doctors would be elected for political reasons, local petty matters controlling and dictating the choice, and that afterward these doctors often were not as capable workers as the position demanded. We had therefore our system of certification which insured the election of capable men. Public health certainly is one field where there should be no room for the politician.

"In line with this same policy we kept the promotion idea strongly to the front. We knew that public health work demanded the best kind of men and that we had to have something to attract good men into that kind of work. You cannot get good men ready made. They have to grow up in the service, learning and improving as they grow. From three-fourths to seven-eighths of the expense is for personal service, brains, and common sense. Those qualities do not grow on trees in Ohio and I doubt if you can find them easily even in North Carolina. A good doctor is not necessarily a good public health official; he has to learn.

"We insisted therefore, as fundamental, on the idea of long tenure in office with chance of promotion, and with the aid of these two basic

policies we have started on the organization of an adequate field staff and have made some progress. The health officers are graded in classes, five classes in all, with salaries ranging from \$2,000 to \$6,000. Automatic increases come with certain lengths of service.

“Each of our health districts—in your case, counties—has to have a whole time health officer and nurse and clerk. These are minimum requirements, and any district may add as many persons to its staff as it sees fit. The clerk has charge of the office; he is the headquarters man. The nurse of course does the best work of all.

“The minimum expense per county is \$6,000, of which the state pays \$2,000, leaving \$4,000 for the county to pay. Note, please, that this is the minimum expense. The local unit may raise it as it sees fit, but we want it definitely understood that good workers have to be in charge.

“In addition to all that I have said, there are municipal health districts for cities of more than 25,000 population. These are obviously necessary in the crowded city areas.

“It is not necessary for me to point out to this audience that public health is the very foundation of satisfaction and content. With public health the people are happy; without it all beautiful governmental theories will fail. It is the basis of successful government.”

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## COUNTY GOVERNMENT AS IT MIGHT BE IN NORTH CAROLINA

By JUDGE HENRY G. CONNOR, JR.

“Governmentally speaking, the county is the most important unit in North Carolina,” said Judge Connor, starting his talk on what county government might be. He pointed out the closeness of the relation between county government and the average citizen and called attention to the sweeping diversity of life in North Carolina where there is almost every kind of country and problem in the stretch from the mountains to the sea.

This diversity makes it difficult for general laws by the legislature for the whole state to be equally just for all counties; and he cited examples of different conditions in connection with the general system of county courts, with the general health and sanitation laws, with the general road law, and others. He continued in part as follows:

“To one who has had any experience in the matter, it would seem absolutely necessary in order to meet the various and sundry conditions throughout the State, that we must go back to local legislation or adopt some plan between the present plan and the old plan. Now, might it not be the wise thing to have some provision in the law by which the various counties and towns may be classified, both in respect to population and topography? and then we can legislate generally to fit conditions.

Why not divide the counties of the state into, say, three classes, the first class, say, consisting of those counties having a population of 40,000 and over; the second class, from 15,000 to 40,000, and the third class, all others. We might add another classification; that is, those counties in which there is a town or city of over 10,000 could be put under a separate class from those counties in which the towns are under 10,000. Then, we could have yet another class, consisting of the Coastal Counties; another of the Mountain Counties and those counties in the state not falling within either one of these, to be put in another class. By some such system as this, general laws could be passed applicable to counties falling within the specified class. General laws relating to health and sanitation relating to the Mountain Counties could be passed and other general laws on the subject relating to the Coastal Counties could also be passed, but the counties in each class could be dealt with according to their needs.

“Now let me suggest some of the results of any plan or scheme, possible results, I mean.

“In counties of my first class, 40,000 and over, with a city or town, of say 12,000, a court with the same jurisdiction as the present superior court could be established, and each of these counties would then be on its own and taken from the jurisdiction of the general Superior Court judges. This has been done in Virginia in a way by their system of Corporation Courts in their larger cities. Congested population produces litigation and litigation in congested areas does not increase arithmetically, but rather geometrically and should be so dealt with. By having a resident judge in counties with large populations and large towns or cities, trials will be had very much more quickly. Why there are delays in the trial of cases, I shall not discuss. These delays disappear very much when the judge has charge of the setting of cases for trial, which he cannot do under our system of rotation. We may as well recognize this, and stop talking about it. The only cure is a change.

“Again, the much mooted question of salaried officers or fees, could be more easily regulated. Of course, there is no reason or sense in trying to pay the Sheriff, Clerk and Register of Deeds of Cherokee, Dare, Hyde and many other counties by the same system as we use in Mecklenburg, Guilford, Buncombe, Wake, Wilson, Nash and many other counties. It is absurd. Just here, let me say this: Despite much that has been said, the last word has not been spoken on the fee system. Much has been said extolling the salary as compared to the fee system. Yet not a county in North Carolina has abolished the fee system. The officer has been salaried, but the fee and the system retained, the county taking the fee. If the system is bad, then the county treasury in some of our progressive counties has become a partner in a bad system. Many counties advertise the nice sums that have been saved to the people by the salary system. No man has saved a dollar. Every fee is exactly what it was before. The county has saved nothing. It has **made** something. Why or how? It has charged too great fees and after paying

the officers, has put the balance in its pockets. The true remedy might seem to be this: In those counties in which the fees pay the officers too much, reduce the fees.

“There is no reason why the fee for recording papers in Cherokee should be the same as in Buncombe.

“Then, as much as I dislike to say it, the service has deteriorated in some of the salary counties. I know whereof I speak.

“There is one class of officers who should not be on a fee basis and yet no county has changed this. No justice of the peace should be paid any fees. No judicial officer should receive any fee for issuing papers and trying cases. Any one who has practiced law in North Carolina is acquainted with this evil. There should be in every county a salaried trial justice and committing magistrate. This thing has gone as far as it should. The conditions are not savory. By the classification mentioned, a sufficient number of such justices could be provided, as the needs of the counties in each class would be nearly similar.

“Again, it is worth our consideration as to whether or not in the smaller counties the offices of Clerk and Register of Deeds could not be combined. I am not sure of this, but it is worthy of consideration. They are in Virginia, I think; at least, deeds are recorded in the Clerk’s office. I would not advocate combining them in the larger counties.

“I have said nothing about a system of county accounts and audit. There is a most urgent need here. I think it could be worked out better by classifying our counties than it could at present.”

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## UNIFYING THE TEACHER TRAINING AGENCIES OF A COUNTY

By A. T. ALLEN

State Board of Examiners and Institute Conductors

Mr. Allen divided his discussion under 4 main heads, as follows:

1. The Problem—What needs to be done.
2. The Workers—Who is to do the work.
3. The Plan—How we shall organize to do the job.
4. Expectations—What we hope to accomplish.

“The great number of second grade certificates and war emergency certificates in use last year shows conclusively that a great deal must be done to raise the level of the teaching force in the various counties,” he said.

He pointed out the comparative lack of training among teachers compared with other professions, especially with doctors, and lawyers, and thought that the teaching profession could never be raised so long as a high school record plus one summer school was sufficient for a certificate.

The immaturity of the teachers and the short term of service of many of them were cited as other difficulties, as well as the constantly changing technique of teaching under the highly specialized knowledge revealed by the soundest thinkers on educational matters.

The workers Mr. Allen would enlist in teacher training include first of all the county superintendent of schools, the rural supervisor, the high school principal, the group center principals, the teachers in the city schools, the farm demonstration agent, the home demonstration agent, the health officer, and the superintendent of public welfare. "If we can get all these people enlisted in the work—each one making his contribution—the training of teachers for the schools will become one of the largest assets that a county can have," said Mr. Allen.

In organizing the work Mr. Allen called particular attention to the county summer school. "You must bring your school close to the teachers if you are to reach them," he said. "The high school principal acts as director, the rural supervisor works on methods, and primary teachers deal with specialized methods, and so on with all the workers we would line up for the training."

Mr. Allen called attention also to the teacher training in the high school, with reading circle work, and with group meetings. "This, you see, gives an all-year program with an organized force working all the time with its might on a very definite problem. This brings together an organized body of professional people around whom the teaching profession must be built up if it is ever built up at all.

"The expected results will be, first of all, the standardization of teachers' certificates. In this way a school board member can look at the certificate held by a teacher and tell in a minute the amount of training the teacher has had and her successful experience. It is pretty well understood now what high school graduation means or what an A. B. degree from a standard college means. We want the certificate to show in just as definite a way what the teacher has done.

"Other results will be the creation of professional pride and spirit, the realization by the public of what good teaching is, and the general improvement of our schools so that people will be willing to aid them even more than now."

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## STATEWIDE AUDITING OF COUNTY ACCOUNTS

By J. J. BERNARD

Speaking from an experience of 20 years of intimacy with county affairs, including 10 years as Register of Deeds of Wake county, 3 years as a member of the Board of County Commissioners, 8 years a Certified Public Accountant and now a member of the State Board of Accountancy, Major Bernard began his talk by stating emphatically:—

"I unhesitatingly declare to you that if any corporation in North Carolina conducted its affairs as the affairs of the average county are

conducted, such corporation would be in the hands of a receiver within 2 years."

He described then political conditions in the counties, the manner of business done by the County Commissioners, the difficulty of straightening many public affairs, and suggested the following ideas as a solution of the obviously bad situation:—

"1st. The creation of the office of County Auditor is not, as a general rule, going to do much toward a solution. Usually it just means another job to be filled in the usual manner, and if the statute creating the office confers upon such officer powers sufficient to make him worth anything, he must be a *real* man to carry out those powers—and few counties are willing to pay enough salary to get such a man. Then, again, he is a statutory officer and has to enforce co-operation amongst constitutional officers (if he has any power) and constitutional officers are prone to feel that they are just a little above him. The consequence is, he occupies just about the same position in making himself heard in county affairs as an illegitimate child occupies trying to break into a conference at the family reunion. And yet auditing is one of the things most needed.

"2nd. A uniform system of county bookkeeping should be established by appropriate legislation, after being carefully considered and worked out by men who have first hand information about county affairs, in conjunction with men who are experts in simplifying accounts and with one good lawyer to assure the constitutionality of every provision of your plan, and to provide for the repeal of a great many conflicting and meaningless statutes now on our books. Our present organization, the State Association of County Commissioners, is the proper body, in my opinion, to take the initiative in this matter, and it ought to be done *now*—for it will take a committee with expert assistance from now until January, 1921, to work out a complete act. Such an act ought to be approved by the association before it is presented to the Legislature and all of its provisions thoroughly understood.

"3d. In the system provided in the act should be included a mandatory provision for a budget in every county in the state. The county should be required to make a budget at the beginning of its fiscal year, showing at least its revenue for the preceding year and the sources thereof; its expenditures for the preceding year and the purposes thereof; its anticipated revenue for the coming year and the sources and its anticipated expenditures for the coming year and the purposes of such expenditures. Such a budget, in parallel columns, should be published before it is adopted, and provision made for a public hearing before the Board of County Commissioners where any taxpayer seeking to inquire into any anticipated revenue or expenditure could be heard. The county bookkeeping should be based on this budget and should show, at all times, the relation between income and outgo, with a statement to the Board of County Commissioners every thirty days. An audit should be made by a certified public accountant at least yearly and a balance sheet of county affairs published that

could be understood by any man who knows anything at all about ordinary business. The accountant should be a man who is not, in *any way*, connected with the county government. There should be a provision in the act that a county should be required to live within its income, and not be allowed to encroach upon its revenues for a succeeding year except under certain conditions that could be worked out by the committee.

“4th. The Board of County Commissioners should be charged with the duty of enforcing the act, and should be clothed with all of the powers necessary to its enforcement within the limits of the Constitution—and they should be definitely fixed with responsibility for carrying out its provisions and with penalties for failure to do so.

“It will be one further step to the new era—the Commission form of government for counties, wherein certain men will be required to give their entire time to the well organized and efficient management of county affairs, and will be paid salaries sufficient to get them in competition with other big industries in the country.”

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## CLOSING ADDRESS

By THOMAS W. BICKETT

Governor Bickett, who had opened the Council and had presided at most of the meetings, sent the visitors to their homes with his final words.

“There is just one danger about this meeting”, he said, “and that is that some people will say that we are idealists. Cut out the sentiment and cut out the sob stuff when you get home, and go to the banker and the business man and the farmer and say to them—‘There can be no health in your home until there is health in the home of your cook. You can never be safe from disease until your servants are safe from disease. You can’t save your own baby and let your washerwoman’s baby die.

The position we now hold as leader of southern states cannot be held economically unless we take care of the health of all the people. This is breaking new ground but the time will come when the protection of health even many years before the child is born is regarded as a public function, just as the education of all the children is regarded as a public function.

“Make no mistake about the opposition you will encounter in carrying out your public welfare plans. There is a very powerful enemy fighting public welfare in this state. He does not come out in the open and fight public health or education or highways or public welfare by a straight frontal attack. He is not bold enough to do that. But he is making an infinitely more dangerous flank attack on public welfare by fighting taxation. He would take from you the sinews with which you must work.

“He is making two distinct appeals in this fight, one to the poor man in the country against the revaluation act, and another to the rich man in the city against the income tax, and between the two he hopes to crush the whole program of public welfare in North Carolina.

“I say to you—go home and tell the politicians of your communities where you stand on this matter. Tell them where you are going to stand at the polls, and the politicians—well, they have sense.

“I am deeply grateful to everyone who has attended this Council and who by his presence has given impetus to the movement we are all working for. This meeting is destined to prove of inestimable value to the state of North Carolina. No one can go away from Chapel Hill without the feeling that he or she is better equipped with inspiration and information as a result of all that has been said and done here.

“The field lies white before you.”

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### RESOLUTIONS PASSED BY THE COUNCIL

The following resolutions, presented by Mr. L. H. Ranson, of Mecklenburg, were unanimously adopted by the Council:—

“Whereas it is the unanimous opinion of those who have been in attendance at the State and County Council during the past four days that we have been both educated and inspired by this meeting, therefore be it resolved by this body:—

“1. That we express to Governor Bickett, who by his presence and genial personality, his wide counsel and practical suggestions, has added so much to our meetings, our hearty appreciation and thanks, which we render the more fully because we realize something of the great responsibilities which have been resting upon him during these days with respect to other matters of civic welfare.

“2. That we deeply appreciate the fine spirit of co operation which has been shown by all the departments of our State Government which have given of their personnel and service throughout this conference.

“3. That we desire to thank the various speakers who have presented in practical and concrete terms the diverse problems of public welfare and especially to voice our appreciation of the sane and genial leadership of Mr. R. F. Beasley, Commissioner of Public Welfare, whose contribution to this meeting has been such a large factor in its success.

“4. That the thanks of those attending the State and County Council are due and are hereby tendered to President Chase, to the University committees, to Professor E. C. Branson, to the student waiters at Swain Hall, to the press of the State, to the University Y. M. C. A., and to members of the faculty and townspeople, for the excellent entertainment which has added both pleasure and comfort to the members and visitors of the Council.

“And be it further resolved:—

“5. That it is the unanimous sentiment of this meeting that this should be but the beginning of a long series of such councils, which by

bringing together the social workers and public-spirited citizens for the discussion of our common interests will bring our state to a position of pre-eminent leadership in social welfare amongst the states of the Union.''

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### PERMANENT ORGANIZATIONS EFFECTED

On the last day of the Council Governor Bickett announced that, in view of the unanimous demand for the permanent establishment of the Council as an annual meeting, he would appoint a committee to make plans for organization on those grounds. The committee consisted of Professor E. C. Branson, chairman, Professor A. T. Allen, Mrs. Clarence A. Johnson, W. C. Jones, Esq., and Dr. F. M. Register.

Earlier in the meeting the County Superintendents of Public Welfare organized into an association by electing Roland F. Beasley president, A. S. McFarlane, of Winston-Salem, vice-president, and Mrs. Blanche B. Carr, of Greensboro, secretary and treasurer. It was announced that the president would appoint a committee to choose a suitable name for the association and to draw up a constitution and by-laws.