

no deposits have been made, as also double payments. In the matter of refunds covering deposits on meters, it is the opinion of your auditor that the practice as has been pursued should be discontinued immediately, and that no meter deposit should be transferable. The issuing of checks where patron does not call in person, and check is made payable to the party in whose favor same should be drawn "Or Bearer"; endorsed by the Trustee of Finance and deposited by him to the credit of Light & Power account, after crediting consumer with service rendered, should not be indulged in further. Credits in this matter should be handled only thru the Journal, and check issued for that balance due patron only when called for.

Exhibit No. 23.—Uncollected accounts due the New Iberia Electric Light and Waterworks show numerous accounts where service has been continued for two or more months without settlement, before service was discontinued, and contrary to the rule that bills not paid on or before the 12th of the month after presentation, service will be discontinued. I also find several items, in this list of apparent unpaid accounts, on the Water & Light Journal, in the "Date Paid" column, the initials of "R. G." and "S. L." which indicates accounts collected by Rene Girard and Simon Lassalle and the amount of these collections not turned in by these parties. I am advised by Simon Lassalle that the items indicated by his initials have been adjusted by him, but do not think that it should be the duty of your auditor to check up the various collectors of water and light service, and would suggest that your Trustee of Finance adopt some system of check against these collections and enforce settlement.

Exhibit No. 24.—I wish to bring to your attention very forcibly the matter of Accounts Receivable and Accounts Payable, as shown by the General Ledger of the New Iberia Electric Light and Waterworks, and to say that the condition of these accounts, as well as those of the City of New Iberia, is not at all satisfactory. From the records there appear to be numerous accounts overpaid, balances due creditors where accounts have been paid in full, and as a whole are not kept in any systematic manner. Some invoices are journalized, as they should be, others are paid direct from the invoice, making the whole very hard to verify, and allowing for errors to develop as in the matter of the United States Cast Iron Pipe and Foundry Co., where account was overpaid \$599.45, and the Fort Wayne Electric Works, which was also overpaid \$99.46, checks covering which were later remitted the City of New Iberia. Too much care cannot be exercised in the handling of these purchasing accounts, in checking prices, extensions, additions, etc., and 100% in their proper entry for payment.

Exhibit No. 25.—This statement covers overpayment on salaries of Water and Light Plant employees, and is self explanatory. If these employees are to be advanced at various times during the month, and in various amounts, there should be a ledger account with each, in order to safeguard against such errors as these. This also applies to City employees as well, other than day labor which is settled with from pay rolls, as the overpayment of one police officer has already been noted.

Exhibit No. 26.—Unendorsed checks returned by banks, account New Iberia Electric Light & Waterworks, to which will apply same comment as remarks under Exhibit No. 14.

After concluding my remarks relative to the various exhibits as contained in this audit, I wish also to call your attention very forcibly to the matter of the accounting system now employed in the office of your Trustee of Finance; to the inadequacy of same, and to your duty as prescribed by the charter.

Article 59, Section 6, provides: "The Board of Trustees shall prescribe the method of his (Trustee of Finance) accounting and disbursements of public funds." Article 65, Section 6, provides: "The Board of Trustees shall, by ordinance, provide a system for the collection, custody, and disbursement of all public monies, and a system of accounting for the City." These articles have not been complied with, and it is the duty of all concerned to take up this matter with as little delay as possible, not only with the view of arriving at a satisfactory statement of conditions and affairs, at such time as it might be demanded, but also for the protection and safeguarding of the interests of the taxpayers and the public in general, to say the least of your own protection as the Trustees of this City.

The system of an Incorporated City and of all its various departments, should be no less carefully and judiciously handled than that of a large manufacturing or other corporation, carrying a complete double entry, balance system of accounts, taking trial balances from these books at regular intervals, not exceeding thirty (30) days, and cash balances not less than every seven (7) days.

This system of accounting would not only facilitate the work in the department of the Trustee of Finance, but would materially reduce the time your auditor would consume in the audit of these books and accounts, with a more intelligent statement of the condition of affairs as a natural result.

In find too, that Article 80, Section 8, of the Charter, relative to the overdraft of annual appropriations, has not been properly conformed to. Several of these accounts at this time being considerably overdrawn.

Too much cannot be said to impress upon you the importance of adopting a proper system of accounting, and I trust that this matter will have your immediate attention.

Your auditor finds that some of the salaries paid by the Trustee of Finance, for assistance in that department have not as yet been authorized by the Board of Trustees, and for your information I recount below these payments in full for the year ending June 30th, 1915, and if found correct should be approved by your Board.

Rene Girard, 3 mos. at \$50.00 \$150.00
Leopold DeBlanc, 3 mos. at \$50.00 extra labor \$150.00
Marc Derouen, 6 mos. at \$50.00 \$300.00
A. J. Suberbielle, March \$100.00, April, May and June at \$75.00, \$325.00
C. M. Compton \$100.00
T. A. Derouen \$150.00
Rene Girard \$28.85, making a total of labor in this

department, other than that of the Trustee of Finance, amounting to \$1333.85. I find in this connection a letter recorded in the minutes of meeting August 3rd, 1914, J. P. Suberbielle, Trustee of Finance, relative to the employment of Mr. Leopold DeBlanc, in which he states that this salary was to be borne by him. If this is in error the matter should be corrected.

Trusting that my audit as herewith submitted will meet with your entire approval, I beg to remain,
Yours truly,
H. J. SMITH,
Auditor.

SUCCESSION SALE.

Succession of Mrs. Pelagie Tibbs, Deceased.

19th Jud. Dist. Court of Louisiana, Parish of Iberia.

By virtue of a commission issued unto me, the undersigned Administrator, out of the above said Court, under an order granted on the 7th day of September, 1915.

There will be sold by the undersigned Administrator or a duly authorized Public Auctioneer, FOR CASH, (for the purpose of realizing funds to pay debts of the above said Succession) at Public Auction, to the last and highest bidder, on

Saturday the 25th Day of September 1915,

between legal sale hours, at the front door of the Court House in the City of New Iberia, the property belonging to the above said Succession, and described as follows, to-wit:

A certain tract of land consisting of about two arpents in superficial area, with some old buildings and fences thereon and thereunto belonging, situated in the Parish of Iberia, in the suburbs of the Town of Jeanerette, Louisiana, bounded as follows, to-wit: On the North by property of Oscar Little, South by that of Narcisse, East by East Street, and West by Roussel and DeGravelle.

FELIX SCHEXNAYDER, Administrator.
L. O. Haeker, Esq., Atty.

QUALITY STRAIN BLACK ORPINGTONS
for meat and winter eggs.
TOM BARRON STRAIN WHITE LEGHORNS
for eggs, eggs and more eggs.

I have the finest hatched lot of youngsters I ever raised, they are growing as fast, I am getting over-crowded. To make room I offer

Orpingtons at \$6.00 per trio
Leghorns at 4.00 per trio
Two Females and one Male.

L. F. LALLANDE,
NEW IBERIA, LA.

FOR SALE OAKRIDGE FARM

NEAR LOREAUVILLE
Containing 50 Acres more or less OR ON LONG TIME RENT.
Largest two story residence of 8 rooms, Kitchen and Dining room.
For particulars apply to H. C. ROSE, New Iberia or Gayden, La.

FOR SALE.

40, 50, 60, 75 or 80 acre farms, situated at Duchamp, La., on main road to New Iberia and Broussard on S. P. R. R. 3 1/2 mile from Broussard. Bros. R. Finery, 1 mile of school at Cades, La., truck facilities at hand. Land is sandy loam, natural drainage, no overflows, and all fenced in. For price and terms apply to
LOUIS P. OLIVIER, proprietor, Cades, La.

SHERIFF SALE.

MRS. JOZIE C. PRICE (NEE BIRD) WIFE OF ISAAC C. PRICE VS. R. C. BARROW

State of Louisiana, Parish of Iberia, 19th Judicial District Court.

Notice is hereby given that by virtue of an order of seizure and sale issued out of the above entitled and numbered cause and to me directed, I, George Henderson, Sheriff, through J. F. Breaux, Deputy Sheriff, duly sworn and qualified in and for the Parish of Iberia, La., have seized and will offer for sale and will sell at Public Auction, FOR CASH, to the last and highest bidder at the front door of the Court House, in the City of New Iberia, La., between legal sale hours, on

SATURDAY, OCT. 16th, A. D., 1915, the following described property to-wit:

A certain tract of ground with all the buildings and improvements thereon and thereunto belonging, and all appurtenances thereof, situated in the City of New Iberia, Parish of Iberia, La., measuring eighty (80) feet front on French Street by ninety five (95) feet in depth and bounded north by Field Street, south by lot no. 5, west by lot no. 8 and east by French Street, being a portion of lot No. 17 of Block No. 2 of a plot of lands of P. C. made by Field's Surveyor, in March 1872, and being the same property acquired by Mrs. Price from her deceased husband Andrew Thorpe.

To pay and satisfy the sum of Four Hundred and Seventy-five (\$475.00) Dollars with 5 per cent interest from August 5th, 1913, until paid and 10 per cent fees on the principal and interest and all costs of these proceedings.

Given officially this 11th day of Sept., 1915.
GEO. HENDERSON, Sheriff
per J. F. Breaux, Dty. Sheriff.

Cures Old Sores, Other Remedies Won't Cure.
The worst cases, no matter of how long standing, are cured by the wonderful, old reliable Dr. Porter's Antiseptic Healing Oil. It relieves Pain and Itch at the same time. 25c, 50c, \$1.00

NO TRESPASSING OR HUNTING

New Iberia, La. Aug. 21th, 1915.
The public is warned not to trespass or hunt on my 260 acre farm known as Edgewood, on the East side of the Tchibo. All violators will be prosecuted to the full extent of the law.
GEO. W. DALLAS.

Louisiana Money to Loan.

NO LIMIT.
LONG TIME LOANS
made on producing farms and City property. Inspector on the ground. If you don't need money now, get an option on same, and get it when you want it. Don't delay, write or phone to our representative.

L. C. DEBLANC, New Iberia, La.

FOR RENT.

Site for Fishing and Hunting Club

One hundred and sixty acres of land situated on Vermilion Bay on the North West corner of MARSH ISLAND, and described as Lots 1, 2, 3, and N. E. 1/4 of S. E. 1/4 of Section 32 of T. 16 S. R. 5 East.

Apply to
JOHN WATT, Atty-at-Law.

No. 604 Tulane-Newcomb Bld. NEW ORLEANS, LA.

WOOD FOR SALE.

Four Foot Cypress Slab Wood,

Delivered by rail or F. O. B., barge at Mill.

The Kyle Lumber Co., Ltd.,

Franklin, - Louisiana.

A BEER FOR FAMILY TRADE

SELECT BREW

in pints bottles, three dozen to the case for \$2.25
15c a lozen allowed for the returned empty bottles.

New Orleans Brewing Co.

DeBLANC & LANDRY, DISTRIBUTORS
New Iberia, - - La.

SHERIFF SALE.

J. GROSSMAN'S SONS VS. PAUL J. HEBERT.

State of Louisiana, Parish of Iberia, 19th Jud. Dist. Court.

Notice is hereby given that by virtue of an Order of Seizure and Sale, issued out of the above entitled and numbered cause and to me directed, I, Geo. Henderson, Sheriff, through J. F. Breaux, Deputy Sheriff, duly sworn and qualified in and for the Parish of Iberia, La., have seized and will offer for sale and will sell at Public Auction FOR CASH, to the last and highest bidder at the front door of the Court House in the Parish of Iberia, La., between legal sale hours on

Saturday, October 9th, A. D., 1915 the following described property, to-wit:

A certain lot of ground with all the buildings and improvements thereon and thereonto belonging and all appurtenances thereof, situated in the City of New Iberia, Parish of Iberia, State of Louisiana, on the Southeast corner of Washington Street and Hopkins Street, measuring forty (40) feet front on Hopkins Street by a depth of 94 feet on the East Side of Washington Street and 95 feet along the rear line and bounded as follows: On the North by Hopkins Street, on the South by Mrs. Renoudet or assigns and Paul Danna, and on the West by Washington Street, being the same property acquired by Jules Drevet from Marcel Blanc on the 12th day of August, 1914.

To pay and satisfy the sum of Seventeen Hundred, (\$1700.00) Dollars with eight per cent. interest from August 12th, 1914 until paid and ten per cent attorney's fees on the principal and interest and all costs of these proceedings.

Given officially the 4th day of September, A. D., 1915.
GEO. HENDERSON Sheriff
Per J. F. Breaux, D'y Shff.

SHERIFF SALE.

Mrs. Ruby Jamison Merrick. VS. Eugene H. Landry.

State of Louisiana, Parish of Iberia, 19th Jud. Dist. Court.

Notice is hereby given that by virtue of an order of seizure and sale issued out of the above entitled and numbered cause and to me directed, I, George Henderson, Sheriff, through J. F. Breaux, Deputy Sheriff, duly sworn and qualified in and for the Parish of Iberia, La., have seized and will offer for sale and will sell at Public Auction, FOR CASH, to the last and highest bidder at the front door of the Court House, in the City of New Iberia, La., between legal sale hours, on

SATURDAY, SEPT. 11th, A. D., 1915, the following described property, to-wit:

A certain tract of land with all the buildings and improvements thereon and thereunto belonging, situated in the Parish of Iberia, State of Louisiana, at a place called Coteau in the fifth ward, measuring and containing five and five-sevenths arpents front on the line of Belzire Babineaux, by a depth between parallel lines of seven arpents going half-way through and across the property of Mrs. Mathilda Romero Huval, sufficient to give an area of forty arpents, bounded North by the property of Mrs. Mathilda Romero Huval, property of Oscar Viator, East by property of O'Hills Huval, South by property of Oscar Viator, and West by property of Belzair Babineaux.

To pay and satisfy the sum of Twelve Hundred (\$1200) Dollars with 8 per cent interest per annum from April 8th, 1911, and 10 per cent additional on said principal and interest as Atty. fees and all costs of these proceedings.

Given officially this 7th day of August A. D. 1915
GEO. HENDERSON, Sheriff,
per J. F. Breaux, Dty. Sheriff.

uty Sheriff, duly sworn and qualified in and for the Parish of Iberia, La., have seized and will offer for sale and will sell at Public Auction FOR CASH, to the last and highest bidder at the front door of the Court House in the City of New Iberia, La., between legal sale hours on

Saturday, October 9th, A. D., 1915 the following described property, to-wit:

A certain tract of land with all the buildings and improvements thereon and thereonto belonging, lying and being situated in the Parish of Iberia, State of Louisiana, containing and measuring forty-nine (49) arpents more or less and bounded north by Public Road, on the South by the property of John Bourgeois and Clebert LeBlanc and on the West by property of Enzebe Landry.

To pay and satisfy the sum of Seventeen Hundred and Fifty (\$1750.00) Dollars with 8 per cent interest from March 28th, 1915, subject to a credit of Two Hundred and Twenty Dollars, (\$220.00) paid on the principal on January 1st, 1915.

Given, officially this 4th day of September A. D., 1915.
GEO. HENDERSON, Sheriff,
Per J. F. Breaux, Dty Sheriff.

SHERIFF SALE.

E. J. DEROUEN VS. FERNEST ARMINTOR.

State of Louisiana, Parish of Iberia, 19th Jud. Dist. Court.

Notice is hereby given that by virtue of an Order of Seizure and Sale, issued out of the above entitled and numbered cause, and to me directed, I, Geo. Henderson, Sheriff through J. F. Breaux, Deputy Sheriff, duly sworn and qualified in and for the Parish of Iberia, State of Louisiana, have seized and will offer for sale and will sell at Public Auction FOR CASH to the last and highest bidder at the front door of the Court House in the City of New Iberia, La., between legal sale hours, on

Saturday Sept. 18th, A. D., 1915, the following described property, to-wit:

A certain lot of ground situated in the City of New Iberia, State of Louisiana, measuring two arpents front on the North side of Iberia Street by a depth between parallel lines of three and one-third arpents, bounded North by property of Thomas Hart (lot 2 of Partition sketch made between Robert Hart and Thomas Hart), South by Iberia Street, east by property of Mrs. Margaret Hart and west by property of Clement Young, together with all the buildings and improvements thereon being the same property acquired from Robert Hart and known as Lot 1 of Partition of property between Robert Hart and Thomas. This property subject to a right of drain described in the Act of Sale from Robert Hart to E. J. Derouen.

To pay and satisfy the sum of Seven Hundred and Fifty Dollars (\$750.00) with eight per cent interest per annum from May 17th, 1914 until paid with ten per cent attorney's fees on the principal and interest and all costs of these proceedings.

Given officially this 14th day of August A. D., 1915.
GEO. HENDERSON Sheriff
Per J. F. Breaux, D'y Shff.

SHERIFF SALE.

HYPOLITE PATOUT VS. ALPHEE DELCambre.

State of Louisiana, Parish of Iberia, 19th Judicial District Court.

Notice is hereby given that by virtue of a writ of Fieri Facias issued out of the above entitled and numbered cause and to me directed, I, George Henderson, Sheriff, through J. F. Breaux, Dty. Sheriff, duly sworn and qualified in and for the Parish of Iberia, La., have seized and will offer for sale and will sell at Public Auction FOR CASH, and without appraisal, to the last and highest bidder at the front door of the Court House in the City of New Iberia, La., between legal sale hours, on

SATURDAY, SEPT. 11th, A. D., 1915, the following described property, to-wit:

A certain tract of land with all the buildings and improvements thereon and thereonto belonging, situated in the Parish of Iberia, State of Louisiana, at a place called Coteau in the fifth ward, measuring and containing five and five-sevenths arpents front on the line of Belzire Babineaux, by a depth between parallel lines of seven arpents going half-way through and across the property of Mrs. Mathilda Romero Huval, sufficient to give an area of forty arpents, bounded North by the property of Mrs. Mathilda Romero Huval, property of Oscar Viator, East by property of O'Hills Huval, South by property of Oscar Viator, and West by property of Belzair Babineaux.

To pay and satisfy the sum of Twelve Hundred (\$1200) Dollars with 8 per cent interest per annum from April 8th, 1911, and 10 per cent additional on said principal and interest as Atty. fees and all costs of these proceedings.

Given officially this 7th day of August A. D. 1915
GEO. HENDERSON, Sheriff,
per J. F. Breaux, Dty. Sheriff.

SUCCESSION SALE.

Succession of Clovis Lyons, Deceased.

19th Judicial District Court, Parish of Iberia, State of Louisiana.

By virtue of an order of sale, issued by the Hon. 19th Judicial District Court, in and for the Parish of Iberia, State of Louisiana, bearing date the 27th day of August 1915, and to me directed in the above numbered and entitled estate, I will offer for sale for the purpose of paying debts, to the last and highest bidder, For Cash, for not less than two-thirds of its appraised value, at the principal door of the Court House in the Town of Iberia on

Saturday the 9th Day of October, A. D., 1915,

between the hours of 11 o'clock A. M. and 4 o'clock P. M. all and

singular the following property to-wit:

1st. The undivided half of a certain lot or piece of land together with the buildings and improvements thereon, lying and being situated in the Town of Iberia, Parish of Iberia, State of Louisiana, on the North by street, South by an alley way, East by property of Lyons, and on the West and being the deceased Lyons' undivided half of the above property partitioned during the existence of the community between deceased and his wife Theodora Bonnet.

2d. The undivided one-half of a certain lot or piece of land together with the buildings and improvements thereon, lying and being situated in the Town of Iberia, Parish of Iberia, State of Louisiana, on the North by street, South by an alley way, East by property of Lyons, and on the West and being the deceased Lyons' undivided half of the above property partitioned during the existence of the community between deceased and his wife Theodora Bonnet.

THEODORA BONNET

SCHOOL BOARD BUDGET.

New Iberia, La., Aug. 21st, 1915.

To the President and Members of the Iberia Parish School Directors:
Gentlemen—We, your committee, appointed to budget estimated revenues and expenditures of the Iberia Parish School Directors for the fiscal year, 1915-1916, beg to submit the following estimate, based on the estimated revenues derived from taxation and other sources:

REVENUES (ESTIMATED)

3 of 10 mill Parish tax	.....
1 of 4 mill Criminal tax	.....
3 of 10 mill Corporation of New Iberia	.....
Corp. of New Iberia, unpaid App. and Int. L. O. School	.....
3 of 10 mill, Corporation of Jeanerette	.....
3 of 10 mill, Corporation of Loreauville	.....
3 of 10 mill, Corporation of Delcambre	.....
Fines	.....
Polis	.....
State Appropriation	.....
Special 2 mill tax, 1, 2, 3, 5, 6, 7 and 8 School District	.....
Special 3 mill tax, 8th Ward	.....
State High School Appropriation	.....
Interest on 16th Sections	.....
Interest on daily balance	.....
City of New Iberia, note due Jan. 1st, 1916	.....

Total Revenues

EXPENDITURES (ESTIMATED)

Salaries, teachers, superintendent and janitors	.....
Jeanerette Building bonds and interest	.....
Caffery bond and interest	.....
Building Association notes and interest	.....
Maintenance and repairs	.....
Furnishing school buildings	.....
Ribbeck notes and interest	.....
Rent of school houses	.....
Assessor's commission	.....
Open accounts	.....
Insurance	.....
Supervisor of club work in rural schools	.....
Rent of Board's office	.....
Contingent and incidental expenses	.....

Total Expenditures

JOHN D. WALEY,
H. T. HALL,
EUGENE GUYTON

On motion of Mr. Minvielle, seconded by Mr. Gonsouls, carried, the above budget was adopted

The Great Western Pacing
BONNIE DIRECT 2:05



WILL MAKE SEASON AT DUBOIN, Fee \$20.00 with return privilege. For further information write or ring 6 rings on F. & A. FRANK GREIG, Duboin, La.

ATTENTION STOCK RAISERS!
1200 LBS. KENTUCKY JACK

Standard Bred Stallion. "STAR" BY STRAIGHT ADVICE AND REGISTERED "SHORT HORNED BULL" AT EVANGELINE PLANTATION Fee \$3.00

FOR EACH OF THE ABOVE. For further particulars apply to P. A. LANDRY or CLAMIRE MIGNON New Iberia, La.