

# VISIT BAHR'S FLOWER SHOW

Why not enjoy a Lily or a pot of Spring Flowers for Easter Sunday? Isn't that better, by far, than to wait until the pallbearers have a rehearsal in the front room--wake up--all we have at home for breakfast is toast and tea but never without a few flowers on the table, if only three Jonquils and a little green--that's about 15c worth--who can't afford that? You can get a pot of Hyacinths in exchange for three nickels--it would cheer up a sick friend or would make life brighter for a well one, but even if you don't see your way clear to buy Easter Flowers make us happy by looking at our display.

## Telephone Eight-Five Highland Park Greenhouses

P. S. Next week we will talk about Grass Seed, Fertilizer, Black Soil--If you can't wait, telephone and you shall have what you want in a few minutes

### DISCUSS AFFAIRS OF CITY AT CLUB

(CONTINUED FROM PAGE ONE)

particular bonds drawn against such installment. The property owner can pay any installment or all installments against his property at any time, after an assessment is certified for collection, and stop the payment of interest.

"The law provides for two days during the year in which bonds may be paid, hence the loss of interest accruing in each installment."

Here Mr. Gall gave some figures, as follows, showing the estimated liability of the City:

Total amount of original assessments audited, 72 to 199 ..... \$627,020.67  
Uncollected assessments on Oct. 1, 1912 ..... 223,518.61

Estimated liability computed upon basis of audit and records:  
City to Pay--Public benefit, unpaid Oct. 1, 1912 ..... \$ 28,470.82  
Interest on public benefit ..... 13,963.81  
Excess of 6% transferred to special general expense fund ..... 12,524.62  
Interest on excess, so transferred to special general expense fund ..... 3,832.66  
\$ 58,791.91

Rebates--(Estimated on thirty-seven assessments, \$7,132.31)

Property--Estimated proportion of the excess of liabilities over resources, including interest accrued and to accrue and costs of supplemental assessment to be raised by supplemental assessment on property ..... \$ 25,985.57  
City's portion of public benefit for 1910, 1911 and 1912, not including interest (provided for in bond issue) ..... 18,000.00

Total deficit, Oct. 1, 1912, in above assessments ..... \$102,777.48  
Public Benefit, No. 205, Laurel avenue subway ..... 3,301.50  
Bonded indebtedness, total \$79,500, less \$18,000 for public benefit, 1910, 1911,

1912 ..... \$1,500.00  
Bond due 1912, and not paid 2% on \$223,518.61 uncollected assessments ..... 4,470.36

Total fixed liability ..... \$173,049.34  
Interest on above amount at 5%, \$8,652.45 per annum.  
To pay debt in twelve years--equal payments:  
Principal ..... \$173,049.34  
5%, 6 yrs., average time ..... 51,912.00  
\$224,961.34  
Per year ..... \$ 18,830.11

Continuing, Mr. Gall said: "The audit of the general books of account of the City was made for five years ending December 31, 1910, in a report of which appear the following remarks:

**Special General Expense:**  
"This account covers salaries of Board of Local Improvements, engineering, inspection, and cost of advertising, levying and collecting special assessments. The surplus or deficit on special assessment and improvement accounts is also transferred to this account. The surplus so transferred has averaged about 6% of the assessments, but in many cases the amounts so appropriated have greatly exceeded the 6%."

**Special Assessment and Improvement Accounts:**  
"When assessments are levied the assessment accounts are debited and improvement accounts credited with the amount of the assessment. Payments or obligations issued are charged against the improvement accounts. Any surplus or deficit, if not repaid, is transferred to the special general expense account. As the assessments are collected the assessment accounts are credited with both principal and interest. Interest paid on improvement bonds is also charged to these accounts. As the interest paid on bonds and interest collected on the assessments are never equal, the balance of these accounts do not show the correct amounts outstanding, and when the accounts are closed there is always a balance to be transferred to the special general expense account."

**Remarks:**  
"The general accounts of the City are kept on 'Fund' plan. The City Treasurer is charged with the total cash on hand and the various so-called fund accounts are each credited with their portion. All revenues and disbursements, whether on capital or

expense account, are absorbed by these funds accounts, making it impossible to present an intelligent statement of the City's income and expenses or of its financial condition without a complete analysis of these accounts. Even the bonded indebtedness of the City has disappeared in these accounts, and would not appear in a balance sheet taken from the books. This does not apply to the improvement bonds, which are kept in the special assessment books entirely separate from the general books.  
"An annual appropriation ordinance and tax levy ordinance for each fiscal year is required by law, specifying the amount required and levied for each particular purpose.  
"It has been the practice from 1902 to 1911 to levy an amount for bonded indebtedness, and under this heading has been included with the bonded indebtedness and interest thereon the public benefit on special assessments, nominating it 'bonded indebtedness' for the purpose of collecting a tax to meet it, in addition to the tax permissible to be levied for needs to the City.  
"In the tax levy ordinance and appropriation ordinance from 1902 to 1911, it appears that \$80,745.00 was levied and collected for this fund from 1903 to 1911, \$10,202.90 was paid as interest upon bonded indebtedness, \$22,000.00 was paid for the principal on bonded indebtedness, and \$17,121.22 was applied in payment of public benefits under the assumed name of 'bonded indebtedness,' making a total of \$49,324.12. Balance of the bonded indebtedness fund, of \$31,420.38, was probably 'absorbed,' as the Auditor terms it, in other funds.  
"In 1906, \$3,466.00 was levied and collected to pay the public benefit under the assumed name of 'bonded indebtedness.' This amount, after being collected, was, by order of the finance committee at that time, diverted as a whole and not used for the purpose of paying public benefits.  
"The law provides that no ordinance passed by a City Council which authorizes the issuing of bonds shall become effective and valid until such ordinance shall have been submitted to the voters of the said City, at the next general election or at a special election called for that purpose, and approved by a majority of the voters. Such ordinance must be printed upon the ballot and specify the purpose or purposes for which such obligations are to be issued.

"In 1910 bids were received from four contractors for the construction of six bridges, the lowest bid aggregating \$22,205.14, the highest bid aggregating \$35,708.00.  
"An ordinance was passed to borrow on the credit of the City, \$36,000.00 for the purpose of constructing bridges in and for said City; was submitted to the voters for their approval on June 28, 1910, as follows:  
"Shall bonds for the purpose of constructing bridges in and for the City of Highland Park, in the sum of \$36,000.00, be issued by the City Council? This ordinance was approved by the voters. Bonds were issued and sold, at which time there was a deficiency of \$15,510.32 in the bridge fund. This indebtedness was paid from the bond issue; therefore bridges were not constructed to that extent, with that fund. This is another case of absorption of the bonded indebtedness.  
"When the tax payers of the City, by a bond issue, or by the levy of taxes for a particular purpose, provide funds for certain purposes, it imposes a condition of trust and fidelity upon its officers and they in turn assume that obligation.  
"The audit of special assessments Nos. 72 to 199 was obtained after a struggle and a determined opposition. It developed an excess of liabilities over resources of \$34,000.00 exclusive of the liability of the City, because of funds wrongfully used and interest accrued and to accrue.  
"When the report of the audit of special assessments under date of December 10, 1912, was made, we find the following reference in the report of the Auditor:  
"Regarding the records, we regret to state that, with the exception of last eighteen months, we found them in the most deplorable condition, subjecting everyone connected with the keeping of such accounts to criticism. No record of any kind is in existence controlling the various assessments on the City Collector's record, and, apparently, no record has ever been made to reconcile the assessments levied, rebated and paid with the delinquent and unpaid. The Treasurer's cash records for the years 1901 to 1905 are missing and could not be produced for our inspection. City Clerk's ledger does not show the actual condition of the various assessments (except for the past year and a half), due to the fact that the accounts are not reconciled with any of the subsidiary records, as in cases where re-

bates were made without entry on the ledger representing the transaction.  
"We recommend that the special general account be gradually abolished, making all future charges direct to the assessments in behalf of which expenditures are made. Such method would remove, not only the opportunity, but the possibility, of a misuse of any part of the special assessment funds."

"For bonded indebtedness \$18,737.00 was appropriated for the fiscal year 1912, and included in the tax levy for that purpose, which is being paid at the present time. This increases the rate from 41 cents in 1911 to \$1.04 on the assessed valuation. Interest on the fixed liability of \$173,049.34 at 5% amounts to \$8,652.45 per annum. If this liability be discharged in twelve years, in equal annual payments, it would require \$224,961.34, or a payment of \$18,830.11 annually."

Following his speech Mr. Gall was asked if it would not be possible to increase the assessed valuation of Highland Park property and thus increase the amount of taxes that could be raised and collected, and thus discharge the liability. He explained that the tax levy in Highland Park was \$3.28 for each \$100.00 valuation at the present time. Of this amount but \$1.20 went to the City. Over \$7.00 of each \$8.28 would go to other corporate bodies and much to the State and County, which would be an expensive way of raising a small amount to use at home and a large amount for other taxing bodies. "That the best way of meeting the public portion of the liability was by short term bond issue to be repaid from year to year as soon as one bond issue was paid and in this way keep within the limitation bond issue of 5% of the assessed valuation to which a city could become indebted and issue bonds. That Highland Park needed at the present time, more than at any time in its history, business men, broad-minded and fair, that know no bounds of wards or political friends or politics, that would move forward in the work begun until the liability of the City was discharged or provided for, and the credit of the City established, having in mind the public welfare, and that then and then only can other local improvements that may be needed from time to time be purchased at a fair price and paid for by local improvement bonds issued and received at par," was the opinion expressed by the City Attorney.

### The Human Brain.

In estimating the size of the human brain in comparison with the brain of other animals we must figure on not only the positive size, but the relative. Were this not the case man would stand below the elephant and whale, as the brains of those creatures far exceed man's in positive size, while as regards relative size they stand so far below him that, while the brain of the elephant amounts to about the five-hundredth and that of the whale to three-thousandth part of the bodily weight of these animals respectively, the brain of man varies from one-thirtieth to one-thirty-seventh of his entire weight. This shows the immense superiority of the human brain as compared with the brains of the lower animals.--New York American.

### Dogs That Hunt Crabs.

A collector for the London zoo has succeeded in capturing several crab hunting and crab eating dogs in Brazil. The dogs are half fox, but they do not seem to carry very much for poultry. They have been known to turn up their noses at mice, fat pellets and so fishing for crabs instead. The dogs hunt in packs along the banks of the rivers in the Amazon valley, and the crabfish and land crabs of that region are their especial prey. The crabs often put up a vigorous fight, but the dogs have a way of turning them over and biting them in a vital spot just as the thoroughbred terrier polishes off a rat.--New York Herald.

### Unfair Advantage.

A school inspector, examining a class in Bible history, asked, "Can any boy tell me what bird Noah let out of the ark? There was a long silence, and then the smallest boy in the class put up his hand and answered, "Please, sir, a dove!" The inspector expressed his surprise that only the smallest boy in the class knew the answer to the question. "But, please, sir," replied one of the boys, evidently touched by this approach, "his father keeps a bird shop!"--London Telegraph.

### A Lesson in Pronunciation.

"How do you pronounce that word 'divorce,' professor?" asked Mr. Slab-sided. "Is it 'divorce' or 'divorsee'?" "That all depends, my young friend," smiled the professor. "When Mrs. Jones-Smythe Wiggins got her first divorce I should have called it 'Divorce A,' but now that she has come through with a third I should say that 'Divorce C' is a justifiable form."--Harper's.

### Good Business.

"That is a fine business man," said one waiter. "He must be," replied the other. "He's the only man who comes in here who can get a dollar's worth of politeness for a twenty-five cent tip."--Washington Star.

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