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Inventory of the State Archives  
of  
North Carolina

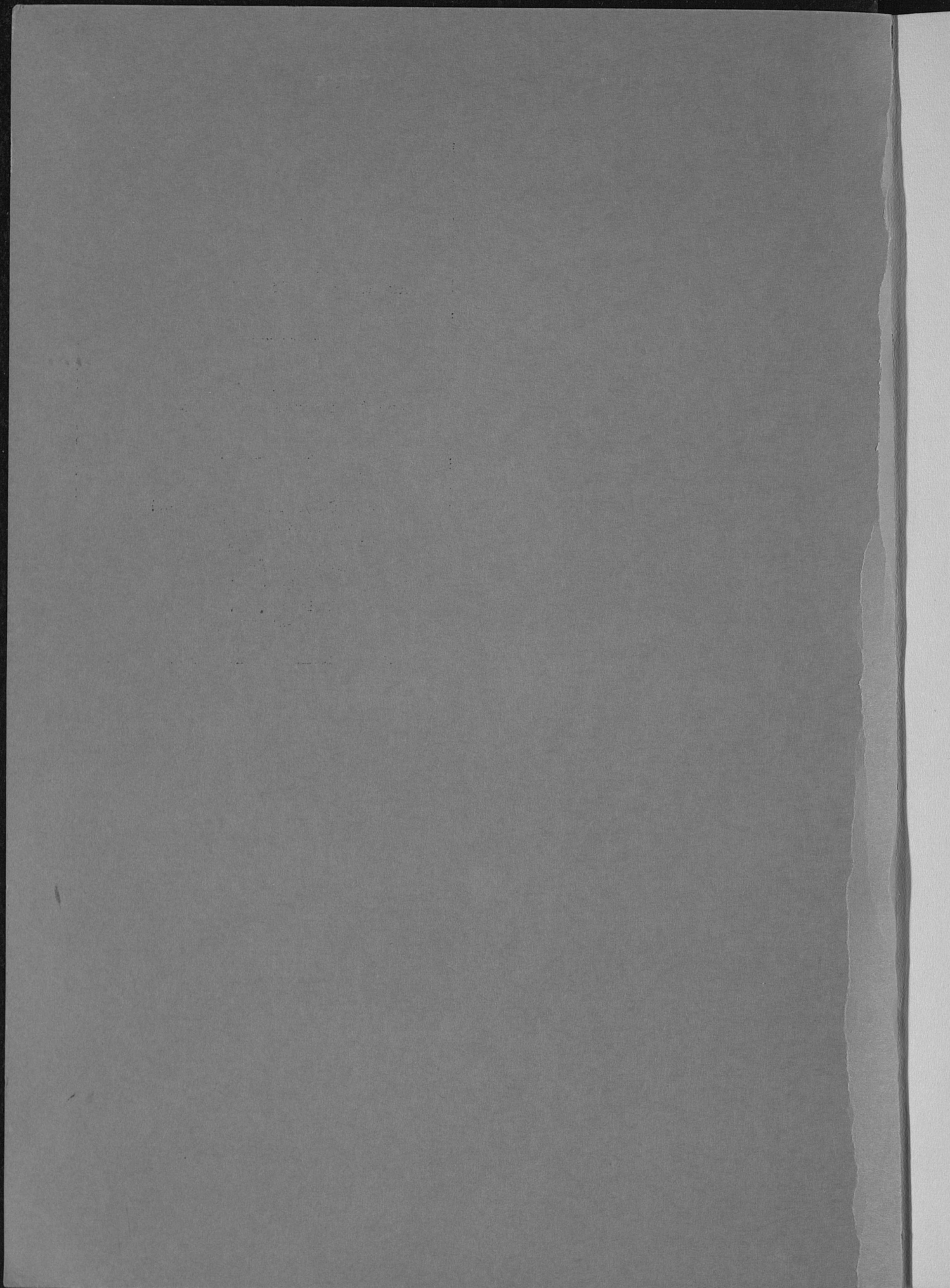
Series II  
Agencies of Fiscal Control

No. 4  
Local Government Commission

North Carolina Historical  
Records Survey Project  
Division of Community  
Service Programs  
Work Projects Administration  
Raleigh, N. C.  
March 1941

GOVERNMENT PUBLICATIONS

UNIVERSITY OF KENTUCKY  
LIBRARIES



INVENTORY OF THE STATE ARCHIVES  
OF  
NORTH CAROLINA

SERIES II  
AGENCIES OF FISCAL CONTROL

No. 4  
LOCAL GOVERNMENT COMMISSION

Prepared by  
The North Carolina Historical Records Survey Project  
Division of Community Service Programs  
Work Projects Administration

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Raleigh, North Carolina  
The North Carolina Historical Records Survey Project  
March 1941

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Sponsored by the North Carolina Historical Commission

M. C. S. Noble, Chairman  
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## FOREWORD

The Inventory of the State Archives of North Carolina is one of a number of Bibliographies of historical materials prepared throughout the United States by workers on the Historical Records Survey of the Work Projects Administration. Each state department, institution, or other agency will be represented by a separate section of the inventory; the section for functionally related agencies will be grouped in series.

The Historical Records Survey Program was undertaken in the winter of 1935-36 for the purpose of providing useful employment to needy unemployed historians, lawyers, teachers, and research and clerical workers. In carrying out this objective, the project was organized to compile inventories of historical materials, particularly the unpublished government documents and records which are basic in the administration of local government, and which provide invaluable data for students of political, economic, and social history. The archival guide herewith presented is intended to meet the requirements of day-to-day administration by the officials of the State, and also the needs of lawyers, businessmen and other citizens who require facts from the public records for the proper conduct of their affairs. The volume is so designed that it can be used by the historian in his research in unprinted sources in the same way he uses the library card catalog for printed sources.

The inventories produced by the Historical Records Survey Program attempt to do more than merely give a list of records--they attempt to sketch in the historical background and to describe precisely and in detail the organization and functions of the agencies whose records they list. The inventories for the entire country will, when completed, constitute an encyclopedia of state and local government as well as a bibliography of state and local archives.

The successful conclusion of the work of the Historical Records Survey Program, even in a single agency, would not be possible without the support of public officials, historical and legal specialists, and many other groups in the community. Their co-operation is gratefully acknowledged.

The Survey Program was organized by Luther H. Evans, who served as Director until his appointment as Director of the Legislative Reference Service of the Library of Congress. He was succeeded on March 1, 1940, by Sargent B. Child, who had served as Field Supervisor since the inauguration of the Survey. The Survey Program operates as a Nation-wide series of locally sponsored projects in the Division of Community Service Programs, of which Mrs. Florence Kerr, Assistant Commissioner, is in charge.

HOWARD O. HUNTER

Acting Commissioner

## PREFACE

The Historical Records Survey was created in the winter of 1935-36 as a Nation-wide Works Progress Administration project for the "discovery, preservation and listing of basic materials for research in the history of the United States."<sup>1</sup> Under the direction of Dr. Luther H. Evans, the Survey undertook an extensive program for the inventory of state and local archives, early American imprints, church archives, and collections of manuscripts. Pursuant to the provisions of the Emergency Relief Act passed June 30, 1939, the existence of the Survey as a single Nation-wide project sponsored by WPA itself was terminated August 31, 1939. The work of the Survey was continued within the individual states by locally sponsored projects operating within the national WPA Historical Records Survey Program which continued under the direction of Dr. Evans until his resignation and the subsequent appointment of Sargent B. Child on March 1, 1940.

The North Carolina Project of the national Historical Records Survey was established February 1, 1936, with Dr. C. C. Crittenden, Secretary of the North Carolina Historical Commission, as director. Dr. Crittenden resigned as State Director June 30, 1937, and was succeeded by Dan Lacy, who had previously served as Assistant State Director. The work of the North Carolina unit of the Historical Records Survey was continued by the North Carolina Historical Records Survey Project established September 1, 1939, and sponsored by the North Carolina Historical Commission. Mr. Lacy resigned as State Supervisor on April 1, 1940, to accept an appointment as Assistant to the Director of Historical Records Survey Projects in Washington, D. C. He was succeeded by Colbert F. Crutchfield, who had served as Assistant State Supervisor under Mr. Lacy.

The present inventory of the records of the Local Government Commission is a section of the Inventory of the State Archives of North Carolina being prepared by the North Carolina Historical Records Survey Project. The inventory was prepared under the supervision of Branson Marley, District Supervisor in charge of public archives. Field work was done by James W. Parker, George B. Umstead, and Mrs. Willa Sauls. The inventory was read for the sponsor by Dr. C. C. Crittenden of the North Carolina Historical Commission and was edited by Miss Mabel S. Brodie of the Library of Congress National Technical Project of the Historical Records Survey Program. The Survey is indebted to the members of the staff of the Local Government Commission for their generous co-operation in the work.

COLBERT F. CRUTCHFIELD, STATE SUPERVISOR  
NORTH CAROLINA HISTORICAL RECORDS SURVEY

March 1941

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1. Works Progress Administration, Operating Procedure No. W-2, Revised July 2, 1937.

## LOCAL GOVERNMENT COMMISSION

### 1. Structural Organization and Evolution

By an act of 1931, the General Assembly created the Local Government Commission, an agency to supervise and control the financial activities of units of local government. Prior to that time and under the constitution of 1868 the board of commissioners of each county, under the supervision of the General Assembly,<sup>1</sup> was given the power of exercising general supervision and control of county taxes and finances. The county commissioners were authorized, upon the approval of the General Assembly, to divide their counties into convenient districts called townships, which were granted corporate powers for the necessary purposes of local government.<sup>2</sup> The qualified voters of each township biennially elected a clerk and two justices of the peace, who controlled the township taxes and finances under the supervision of the county commissioners.<sup>3</sup> No county, city, town, or other municipal corporation, however, could contract a debt except by the consent of a majority of its voters, and no money could be drawn from any county, town, or municipal treasury except by authority of law.<sup>4</sup> By an amendment of 1875 the General Assembly was authorized to modify, change, or abrogate any and all of the above-mentioned provisions of 1868,<sup>5</sup> and as a result of seventy years of legislation local government units have become entirely subject to legislative enactments.

Except for the municipal finance act of 1917, which applied only to cities and towns and provided for municipal budget systems, no legislative attempt was made in North Carolina to improve local government through fiscal supervision and control prior to 1921.<sup>6</sup> Since the municipal finance act made no provision for state control or supervision, it was almost wholly ignored. A few counties and municipalities did achieve governmental improvement under powers and privileges granted by public-local laws. The addition of the county auditor was brought about by the passage of such laws affecting many of the counties, and nearly every county was governed more or less by public-local laws which were beneficial to a great extent but which on the other hand added to the general confusion and made more difficult any movement for adequate reform to be applied to the counties as a whole.

In 1918 the State Auditor complained of the lack of provision for checking tax returns and county records and accounts and asked for the employment of three to five experts whose duties should consist of supervising and looking after the State's interests.<sup>7</sup> The need for State guidance in local financial affairs appeared at about the same time, when the local units called for greater financial aid for the support of public schools, health, welfare, highways, and agriculture. The question natural-

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1. Const., art. VII, s. 2.  
2. Ibid., s. 3.  
3. Ibid., ss. 5, 6.  
4. Ibid., ss. 9, 10.  
5. Ibid., s. 14.

6. Paul V. Betters, State Centralization in North Carolina, 80.  
7. State Auditor, Annual Report, 1918, iv.

ly arose as to the methods that would insure the greatest returns for the increased expenditures.

In 1921 the Auditor was directed to make an audit at least once annually of the accounts of all counties and county officers in the State and to establish rules and regulations for improving and making uniform the system of accounting used in the counties. Cost of the audit was to be borne by the State, provided the audit did not show the county to owe the State; if the county owed the State, the county should bear the expense. The new regulation applied only to counties not employing a full-time auditor or accountant, although the State could make special audits of the accounts of any county.<sup>8</sup>

In order to protect the credit of the State an extra session of the General Assembly of 1921 provided for supervision by the State Auditor of the payment of principal and interest on bonds of local government units. After March 1, 1922 it became the duty of the recording officer of the governing body of each indebted unit to report to the State Auditor detailed information on each indebtedness on forms to be provided by the Auditor. The Auditor was required to keep a properly indexed record of the reports<sup>9</sup> and to certify to the recording officers the amounts of taxation necessary for the payment of interest accruing on bonds or notes the following year.<sup>10</sup> Penalties were provided for failure to perform duties imposed under the act<sup>11</sup> and the State Auditor was required to report violations to the solicitor of the district.<sup>12</sup>

During the same period, the increased State appropriations to public education made necessary the introduction of the county school budget system, which was the forerunner of the general county budget system. The Superintendent of Public Instruction, consequently, conducted a survey, aided in reorganizing the government of one county, and published an article, "The Best Governed County in the State," in order to give other counties a standard by which to gauge their efficiency.<sup>13</sup>

Thereupon, the annual conference of the State Association of County Commissioners, held in August 1925, requested the Governor to appoint a commission to study county government and to make recommendations for its improvement. The Governor appointed a commission on county government, which consisted of 15 members with the Superintendent of Public Instruction as chairman. After organizing, appointing sub-committees to study the various problems, and holding four meetings of the full commission to discuss the reports of its sub-committees, the commission made a careful and accurate analysis of the government of about 25 counties and submitted a report to the Governor and General Assembly of 1927 in which it showed that where the greatest reform was needed was in fiscal management. As a

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8. Public Laws of North Carolina, 1921, c. 236, hereafter cited as Public Laws.

9. Public Laws, 1921 Extra Session, c. 1, s. 1.

10. Ibid., s. 4.

11. Ibid., ss. 5-7.

12. Ibid., s. 8.

13. Raleigh News and Observer, Editorial Section, p. 1, January 18, 1925.



result of its findings and because of the increasing complexity of county business, of the difference in local conditions which necessitated special legislation and caused a lack of uniformity in the system of county government and in the exercise of the powers conferred, and of the necessity that the governing body of a county have sufficient powers to bring about thorough, accurate, and comprehensive supervision of all business of the county, the General Assembly of 1927 designated two forms of county government, namely, the county commissioner form, in which the government is administered by a board of from three to five commissioners,<sup>14</sup> and the manager form, in which the board of commissioners appoints a manager, who is administrative head of the county government under the supervision of the commissioners.<sup>15</sup>

At the same time there was created the County Advisory Commission, consisting of five members, who must be qualified by knowledge and experience to advise county officials in the proper administration of county government, and at least three of whom must be selected from existing boards of county commissioners.<sup>16</sup> The members of the Commission were selected by the Governor, served for terms of 4 years, and were paid only expenses incurred in the performance of their duties.<sup>17</sup> The County Advisory Commission was empowered to take under consideration the whole subject of county administration, to advise with the county commissioners as to the best methods of administering county business, to suggest such changes in the organization of departments of county government as would best promote the public interest, and to make recommendations to the Governor concerning the changes in the general laws controlling county government,<sup>18</sup>

For the purpose of performing the duties imposed upon it, the County Advisory Commission was authorized to appoint a competent person to be known as the Executive Secretary, who was to maintain an office in Raleigh. The duties of the secretary were to act as secretary of the Commission, to advise and assist the county commissioners and other county officials in providing competent, economical, and efficient administration, to suggest approved methods for levying and collecting taxes and other revenues and for keeping accounts of the various departments and offices of the county governments, and to prepare a manual of forms for the guidance of county officers in making reports and in keeping account of receipts and expenditures of public money.<sup>19</sup> The Commission, with the approval of the Governor, was empowered to employ the necessary assistants and to fix the salaries of all assistants and of the secretary. The expense of visiting each county was paid by the county upon agreement between the County Advisory Commission and the board of county commissioners.<sup>20</sup>

A second act of the General Assembly of 1927 was the Public Securities Recording Act, which provided for State supervision of the means and methods of payment of principal and interest on county and municipal debts, in order to prevent any default or delay in making payment which

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14. Public Laws, 1927, c. 91,  
s. 2.

15. Ibid., s. 5.

16. Ibid., s. 14.

17. Ibid., s. 15.

18. Ibid., s. 16.

19. Ibid., s. 17.

20. Ibid., s. 18.

might be interpreted as a reflection on the State.<sup>21</sup> In 1929 the duties, applications, and reports required by the Public Securities Recording Act of 1927 were transferred from the department of the State Auditor to the Sinking Fund Commission, an ex officio body created in 1925 and composed of the Governor, the State Auditor, and the State Treasurer. Far-reaching additions to the State's control of local government finances were made to the act of 1927, and the Sinking Fund Commission was given effective supervision over the sale of bonds and notes of local units of government exclusive of notes issued in anticipation of the collection of revenue.<sup>22</sup>

In 1931 the General Assembly passed the Local Government Act, creating the Local Government Commission, which succeeded to the powers, duties, and records of the County Advisory Commission and to those powers, duties, and records of the State Sinking Fund Commission and of the State Auditor which related solely to the financial affairs of the local government units.<sup>23</sup> The Commission consisted of nine members, including the State Auditor, the State Treasurer, and the Commissioner of Revenue as ex officio members, and six appointed members, one of whom must be the chief executive officer or member of the governing body of a city or town, and one of whom must be a member of the governing body of a county at the time of his appointment.<sup>24</sup> In 1933 the Secretary of State was made a fourth ex officio member of the Commission.<sup>25</sup> All members must give such bonds as the Governor may require.<sup>26</sup> Appointed members of the Commission are chosen by the Governor, serve at his pleasure, and are entitled to \$10 a day for expenses for actual official services.<sup>27</sup>

One of the members of the Local Government Commission was designated by the Governor to act as Director of Local Government. The Director's salary originally was determined by the Governor with the approval of the Advisory Budget Commission.<sup>28</sup> In 1933, however, the provisions concerning an appointive Director were abolished and it was provided that the State Treasurer be ex officio Director of Local Government and chairman and treasurer of the Local Government Commission. Under the 1931 act the Commission elected a chairman and a vice-chairman from among its members,<sup>29</sup> but under the 1933 amendment, it chose only a vice-chairman.<sup>30</sup> The Director of Local Government is empowered to appoint such assistants as he may deem necessary and may, with the approval of the Governor, fix their compensation.<sup>31</sup> Under the later act he is empowered to appoint some competent person as assistant to the Director and Secretary to the Commission.<sup>32</sup> The Commission is required to meet quarterly and may hold special meetings upon notice to each member personally.<sup>33</sup> It is authorized to call upon the Attorney General's office for legal counsel.<sup>34</sup> The functions of the Local Government Commission and of the Director must be maintained and operated as a distinct department of the State Treasurer.<sup>35</sup>

21. Public Laws, 1927, c. 214.

22. Ibid., 1925, c. 62; 1929, c. 277, s. 1.

23. Ibid., 1931, c. 60.

24. Ibid., s. 7.

25. Ibid., 1933, c. 31, s. 1.

26. Ibid., 1931, c. 60, s. 7.

27. Ibid.

28. Ibid.

29. Ibid.

30. Ibid., 1933, c. 31, s. 1.

31. Ibid., 1931, c. 60, s. 7.

32. Ibid., 1933, c. 31, s. 1.

33. Ibid., 1931, c. 60, s. 7.

34. Ibid.

35. Ibid.

The Auditor, Treasurer, Commissioner of Revenue, and Director constituted the executive committee of the Local Government Commission and were vested with the powers of the Commission, except when the Commission was in its quarterly session.<sup>36</sup> In 1933, however, the Secretary of State was substituted for the Director as a member of the executive committee.<sup>37</sup>

A majority of the members of the Commission constitutes a quorum. Action of the Commission is taken by resolution, which is, in effect, upon passage of the resolution by a majority of the members of the Commission or the committee present at the meeting at which the resolution is made.

## 2. Powers and Duties

The functions of all agencies which supervised the finances of units of local government were, in 1931, given the newly created Local Government Commission. Under the Public Securities Recording Act of 1927, it was made the duty of the recording officer of each county, township, school district, tax district, or municipality, the governing body of which had authorized the issuance of bonds, to file with the State Auditor a detailed report on all obligations.<sup>38</sup> The Auditor was required to have printed and distributed a list of the bonds and notes reported.<sup>39</sup> It was the further duty of the recording officers of each governing body which should thereafter authorize any bond or note issuance in a township, county, school district, tax district, or municipality to file a statement with the State Auditor, showing the name and amount of each bond authorized, the date and time fixed for the payment of principal or interest, the rate of interest, the place of payment, and the denomination and purpose of issuance. The statement also had to contain the name of the board vested with the authority to levy the taxes, reference to the authorizing law, and recitation of the proceedings authorizing the debt.<sup>40</sup> The bond issue was not valid until the required statement was filed and until the State Auditor recorded and certified its substance to the reporting official.<sup>41</sup> The Auditor was required to furnish forms upon which the statements were made.<sup>42</sup> He was also required, at least 30 days before the time for levying taxes each year, to mail a statement of the amount to be provided by taxation or otherwise for the payment of interest accruing upon such bonds or notes and for the payment of such bonds as might mature. He was further required, 30 days before the maturity of a bond issue, to mail a notice to the disbursing officer, giving amount, place of payment, and a reference to the obligation for which bond issue was made.<sup>43</sup> Penalties were provided for failure of any county official to fulfill the duties imposed upon him by the act, and the State Auditor was required to report any such omissions for prosecution by the solicitor of the district or by the Attorney General.<sup>44</sup>

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36. Public Laws, 1931, c. 60,  
s. 8.  
37. Ibid., 1933, c. 31, s. 3.  
38. Ibid., 1927, c. 214, s. 2.  
39. Ibid., s. 4.

40. Ibid.  
41. Ibid., s. 5.  
42. Ibid., s. 6.  
43. Ibid., s. 7.  
44. Ibid., ss. 8-13.

In 1929, the Sinking Fund Commission was given the enforcement of the Act of 1927 as well as additional powers and duties over the finances of units. Specifically, the duties of the Commission were to approve the issuance and sale of bonds and notes of any county, city, town, school district, or other political subdivision of the State, except notes issued in anticipation of the collection of the current revenues of the next succeeding fiscal year; to act upon all applications received by the governing bodies of the local units for the sale of bonds and notes; to determine before approving such issues the necessity or expediency of the improvement, the adequacy of the proposed issue for the accomplishment of the purpose for which the bond or note was to be issued, the amount of indebtedness already outstanding, the existing tax rates, the assessed value of taxable property, and the reasonable ability of the local unit to sustain the additional tax levy necessary to pay the principal and interest of the proposed indebtedness as it became payable; to hold public hearings when in doubt as to whether the proposed improvement was necessary or as to whether the amount was adequate or excessive;<sup>45</sup> to sell all bonds and notes of local units maturing more than one year from the date of issue, provided, however, that any unit preferring to do so could with permission of the Sinking Fund Commission sell and collect the proceeds from the sale of such bonds and notes;<sup>46</sup> to keep complete records of all bond and note issues of local units; to control the incurrence of fixed debt obligations by local units; to notify each subdivision of the government of the principal and interest due on each bond issue to be provided by taxation or otherwise at least 30 days before the time for the levying of taxes; to report each violation or failure to provide for debt service payments to the solicitor of the district for prosecution of the offending officials; and to make a written report to the General Assembly at the beginning of each regular session. Issues disapproved by the State Sinking Fund Commission could be submitted to the voters for approval. The Commission was required to publish a notice of sale, at least once, 10 days or more before sale, first, in a newspaper published in the unit whose bonds were to be sold, or if no newspaper was published there, in a newspaper published in the county in which the unit was located; second, in a newspaper published within the State of North Carolina having a sworn circulation, not including Sundays and holidays, of not less than twenty thousand; and third, in a journal, published in New York City, approved by the Commission, and devoted primarily to the sale of State, county, and municipal bonds. When the bonds were sold by the Commission and after they had been executed by the proper officials, they were turned over to the State Treasurer who delivered them to the purchaser, collected the purchase price, and remitted such purchase price to the local unit, after deducting all necessary expenses, such as the cost of advertising, collecting, and delivering the bonds.<sup>47</sup>

The duties, applications, and reports required by the Public Securities Recording Act of 1927 were transferred from the department of the State Auditor to the Sinking Fund Commission.<sup>48</sup>

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45. Public Laws, 1929, c. 277,  
s. 2.

46. Ibid., s. 3.

47. Ibid., ss. 4-9.

48. Ibid., s. 6.

Finally, in 1931, all functions relative to local government finance were lodged with the Local Government Commission, which is authorized to receive applications from local government units for issuance of bonds and notes<sup>49</sup> and to consider such applications in every detail concerning the desirability, practicability, and any other matters having a bearing on the question presented.<sup>50</sup> If it is satisfied that: (a) issuance is necessary and expedient; (b) the proposed obligations are not excessive; (c) adequate sinking funds have been or will be maintained; (d) the increase in tax rate will not be unduly burdensome; (e) the unit is not in default on any past indebtedness; (f) the requirements of pertinent laws have been met; and (g) 80 percent of the taxes of the local government unit for the preceding fiscal year have already been collected, the Commission may approve the requested issue. If the Commission has not been satisfied with the above mentioned considerations and finds that they are not applicable, it must notify the governing body making the application. If, upon the request of taxpayers and officials of the unit applying, the Commission still does not grant the bond issue, the proposed indebtedness cannot be incurred until approved by the voters of the unit proposing the issue.<sup>51</sup>

The executive committee of the Commission is authorized to act for the Commission except when the Commission is in quarterly or special session. Action of the committee may not reverse a decision of the Commission,<sup>52</sup> but the Commission as a whole may review an action of the committee in approving any bond issue, provided application for a review is made within five days after such approval, except one involving the approval of notes maturing not more than six months after the date of issue. If the executive committee refuses a bond issue, the review of such refusal may be made by the Commission as a whole if application is made within 30 days. Upon such review the Commission is not bound by the evidence considered by the executive committee<sup>53</sup> and the legality of the bonds or notes is not an issue in the approval or disapproval of their issuance by the Commission.<sup>54</sup>

Bonds, the issuance of which has been approved, are sold by the Commission at its office in Raleigh after 10 days notice in a newspaper published in the territory governed by the unit or in the county in which the unit is located; if there is no newspaper, a notice must be posted at the door of the courthouse. The Commission may have notice of the sale published in a State newspaper and in a journal which is published in New York City and is devoted to the subject of State, county, and municipal bonds. An exception is made, however, in the case of notes maturing not more than 6 months from the date of disposal, in that such notes may be disposed of either by private or public negotiation after 5 days' notice in a newspaper published in the territory governed by the unit. Bids must be accompanied by certified checks made payable to the order of the Treasurer for 2 percent of the full value of the bonds. The Commission is authorized to keep a record of the names and addresses of all prospective bidders and may mail a notice of sale to each.<sup>55</sup> All proposals are opened in public and award

49. Public Laws, 1931, c. 60,  
s. 11.

50. Ibid., s. 12.

51. Ibid., ss. 13, 14.

52. Ibid., ss. 9, 10.

53. Ibid., s. 15.

54. Ibid., s. 16.

55. Ibid., s. 17

is made to the highest bidder provided, however, that no bond can be sold for less than par and accrued interest. The Commission must reject all bids and readvertise the issue in event of rejection of the bids by the unit.<sup>56</sup>

No bonds, notes, or other obligations issued under the act are valid unless certified on their face or reverse by the Secretary of the Commission or by an assistant designated by him that the issuance has been approved under the provisions of the Local Government Act or that the bond is not required by law to be approved by the Commission. Such certificate of approval is evidence that all the requirements of law have been fulfilled.<sup>57</sup>

All contracts and agreements made by any unit with any person, firm, or corporation for services in the drafting of forms of proceedings for a proposed bond or note issue, except contracts with attorneys licensed in the State which involve no agreement except for legal services, are void unless approved by the Commission.<sup>58</sup>

When the bonds have been executed by the proper officers of the unit, they are turned over to the State Treasurer. After they have been certified by the Commission, the Treasurer delivers them to the purchasers, collects the purchase price, deducts all necessary expenses, and, before the close of the following day, delivers the remainder to the lawful custodian or to the properly designated depository, provided he receives assurance that proper safeguards have been made for the proceeds. The Treasurer also may limit conditions under which funding or refunding bonds are exchanged for existing issues.<sup>59</sup>

The Commission has power to enforce by action or suit in the Superior Court of the county of the unit affected, or in the Federal Court of the district, for and in behalf of the State or of the unit affected, any contract or agreement made by the Commission for the sale of any bonds or notes.<sup>60</sup> Every officer upon whom is imposed by law the duty of remitting funds for the payment of bonds, notes, and interest coupons of a unit is to remit to the place at which the issues are payable sufficient funds for their payment by the time the payment falls due. Upon surrender, the bonds, notes, or coupons are canceled, and officers remitting the funds must report to the Director of the Local Government Commission.<sup>61</sup>

The Director must ascertain by reports which he requires the amount of sinking funds collected for the payment of bonds of each unit not maturing in annual series, the investment of such sinking funds, and the rate of taxation levied to provide for them. He is further required to determine whether the provisions of the law for raising, maintaining, and preserving sinking funds have been observed; if the provisions of the law have not been observed, he must issue an order to the officials responsible for the government of the unit at fault requiring them to comply and stating the amount or amounts to be raised annually by taxation. Within 5 days after

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56. Public Laws, 1931, c. 60,  
ss. 18-20.

57. Ibid., s. 22; c. 296, s. 2.

58. Ibid., c. 60, s. 24.

59. Ibid., s. 25.

60. Ibid., s. 26.

61. Ibid., s. 27.

the issuance of such an order, unless the Commission extends the time, the recipient may apply to the Commission for modification of the order; if the order is modified, the official must comply with the modification, otherwise the original order stands.<sup>62</sup> Officers having charge of investing sinking funds of units may make no investment in bonds or notes of a city, county, or school district except with the approval of the Commission and no sinking funds of units may be invested in shares of State building and loan associations or in the shares of any Federal savings and loan association with its principal office in this State unless such association has been authorized by the Insurance Commission.<sup>63</sup> The Local Government Commission refrains from approving an investment unless it is found safe and unless its legality has been approved by an attorney accepted by the Commission as a competent authority.<sup>64</sup> If the Director is satisfied that the sinking funds of any unit are not deposited under approved securities, he must notify the officer or officers in charge of each sinking fund of their failure to comply with the law; thereupon, the officer or officers notified must sell the investments within 9 months. The Commission may, however, extend the time up to 1 year from the time the notice is given.<sup>65</sup> All officials in charge of sinking funds must report on the first day of each January and July, on forms furnished by the Director, a statement of the amounts of the sinking funds of the unit, whether or not the sinking funds are on deposit and, if so, how they are secured, or whether or not they are invested and, if so, how they are invested.<sup>66</sup> At the same time they must report the amounts of funds in their charge or custody, the amounts of deposits in any depository, and a description of the surety bonds or collateral deposited to secure the funds.<sup>67</sup> Unless the Local Government Commission approves, no official having charge of funds of a unit may deposit in any one bank at any one time an amount in excess of the amount guaranteed by the Federal Deposit Insurance Corporation.<sup>68</sup>

In 1931 the General Assembly allowed municipalities and counties to apply sinking funds to the purchase of their own bonds whenever such purchase might be affected at not more than the face value with the accrued interest. Any citizen and taxpayer of the county or municipality may petition the board of county commissioners or the governing body of the city or town to make such purchase.<sup>69</sup> An appeal arising from the action of the governing body of the unit to the Local Government Commission gives the Commission power to order as it deems best in the case and to fix the time for compliance. Upon failure or delay of the governing board of a unit to act on any petition within 30 days after it has been received, direct application may be made to the Local Government Commission which has original jurisdiction in the premises and may proceed to act after 5 days notice to the local governing board. The orders of the Local Government Commission may be enforced by writ of mandamus proceedings in the Superior Court of Wake County, or of the county affected or in which the local government unit is located.<sup>70</sup>

62. Public Laws, 1931, c. 60,  
s. 28.

63. Ibid., 1939, c. 146, s. 1.

64. Ibid., 1931, c. 60, s. 29.

65. Ibid., s. 30.

66. Ibid., s. 31.

67. Ibid., s. 33.

68. Ibid., 1935, c. 424, s. 1.

69. Ibid., 1931, c. 413, ss. 1-3.

70. Ibid., s. 4.

The General Assembly of 1937 further enacted that the clerk of the Superior Court of any county in the State may invest moneys secured in the performance of the functions of the office (i.e., funds and trusts) only in real estate up to 50 percent of its assessed value, United States Government bonds, United States postal savings certificates, or North Carolina county or municipal bonds which are approved by the Local Government Commission. It gave the successor of the County Advisory Commission, that is, the Local Government Commission, authority to inspect the records of any clerk of Superior Court to ascertain if the requirements of the act were being adhered to, and to report any failure to comply to the solicitor of the district.<sup>71</sup>

If sufficient funds are not available for the payment of principal and interest on the balance of any valid indebtedness of a local government unit, the Director of the Local Government Commission may appoint a qualified person of good repute and ability as Administrator of Finance, at such compensation as he may determine, with the approval of the Governor, provided the compensation does not exceed \$300 monthly or the term of office exceed 1 year. The Administrator of Finance has full charge of the collection of taxes for all funds of the unit and of disbursements of all purposes.<sup>72</sup> In 1933, however, it was provided that 1 year after failure of a local government unit to pay an indebtedness, and upon the petition of 51 percent of the bondholders, the Director must appoint an Administrator of Finance by and with the consent of the resident judge of the district in which the unit is located. Court action is then brought by the Director and the Administrator of Finance to collect the indebtedness of the defaulting unit.<sup>73</sup>

At least 30 days before the time for the levy of taxes in each unit of the State for the payment of principal or interest on its obligations the Director of the Local Government Commission must, if he has sufficient information available, mail the reporting officer of each board a statement of the amount to be provided by taxation or otherwise for the payment of principal and interest on the obligations maturing within the fiscal year.<sup>74</sup>

In order to avoid the necessity of borrowing money in anticipation of receipts from taxes and other revenues or the proceeds from the sale of bonds, a county or municipality with the consent of the Local Government Commission may create by ordinance a special revolving fund and provide for the raising and replenishment of it. Withdrawals from the fund may be made only upon the approval of the Commission.<sup>75</sup>

Failure of any official of a unit to meet payments on a bond issue, or the willful violation by any such official or any employee, or member of the Local Government Commission of the provisions of the Local Government Act, is a misdemeanor punishable within the discretion of the court. The above-

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71. Public Laws, 1931, c. 281;  
1937, c. 188; 1939, cc. 86,  
110.

72. Ibid., 1931, c. 60, s. 35.

73. Ibid., c. 374, s. 1.

74. Ibid., c. 60, s. 35.

75. Ibid., ss. 39-43.



mentioned officials are also liable for damages.<sup>76</sup> Upon the request of the Director, the Attorney General and any other counsel which the Governor and Attorney General may deem necessary, may come to the aid of the Commission. It is the duty of the Director, in case of a breach of any provision of the act by an employee of the Commission or by any member of a governing body of a unit, to bring the offense to the attention of the Governor, who must consider the report and may in his judgment remove the offender from office and appoint a successor. The removal, however is not effective until after a hearing before the Commission, the order of the Commission after such hearing, whether it confirms or refuses to confirm the removal, is final.<sup>77</sup>

Any governing body of any county or town proposing to employ a certified public accountant or auditor, other than the official auditor or accountant, for making any statement or auditing any books must notify the Director of Local Government, and it is the duty of a representative of the Director to advise with the officials concerning the scope of the audit and to furnish such officials all information available for their guidance in making and entering into contracts or engagements for the audit.<sup>78</sup>

All such contracts or engagements must be reduced to writing, must include all the terms and conditions of the contract, and must be endorsed and approved by the Director of Local Government. No payments may be made under the contracts until such endorsement has been given. No charges may be made except with the approval of the Director in the same manner as the original contract was made.<sup>79</sup>

The findings of any special accountant or auditor must be submitted in the form of a report, a copy of which must be filed with the Director of Local Government. The Director may prescribe or approve the form of the report.<sup>80</sup>

All bills or claims for payment of any accountant or auditor for the performance of any service agreed upon must be approved by the Director and it is unlawful for the governing body of a unit to pay or permit the payment without first securing the approval of the Director.<sup>81</sup>

The board of county commissioners of each county was required on April 1, 1927, and biennially thereafter, to appoint a county accountant to audit all county fiscal records. In lieu of an accountant, however, the commissioners of a county which had an auditor could confer the powers on the auditor; or if there was no auditor, they could give the powers to any county official except the sheriff, tax collector, or county treasurer.<sup>82</sup> The governing body of every city and town on or before June 1, 1931, was required to appoint some competent person as accountant subject to the approval of the Commission.<sup>83</sup> In lieu of employing an accountant, however, it was provided

76. Public Laws, 1931, c. 60, s. 45.  
77. Ibid., ss. 62, 47.  
78. Ibid., c. 99, s. 1.  
79. Ibid., s. 2.

80. Ibid., s. 4.  
81. Ibid., s. 5.  
82. Ibid., 1927, c. 146, s. 3.  
83. Ibid., 1931, c. 60, s. 70.

that a municipality might have a semiannual audit by a certified public accountant.<sup>84</sup> Towns of less than one thousand inhabitants according to the census of 1930 may not have an audit more often than once each year.<sup>85</sup> The municipal accountant must give a bond approved by the governing body of the town and by the Commission.<sup>86</sup> A copy of each report of each county or municipal accountant is filed with the Commission.

The Director of Local Government must visit the local units to advise and assist their governing bodies and other officers in providing a competent, economical, and efficient administration, to suggest approved methods for levying and collecting taxes and other revenue, and to suggest such changes in the organization of local units of government as will best promote public interest.<sup>87</sup>

The Director may devise and prepare for use in local units uniform accounting and recording systems with blanks, books, and necessary methods, uniform classifications of revenue and expenditures, and uniform budget blanks and forms. He may revise and prescribe the records of any department or office of the local unit in order to conform to orderly accounting procedure. He is also empowered to transfer all or any part of the financial records of any department or office of a unit to the office of the county accountant, municipal accountant, or other similar official, and may require such official to furnish at any time monthly or annual statements to his office, showing the financial conditions or budget position at any time and financial operations for any period on forms prescribed by him. Where the accounting systems of any unit meet in whole or in part the requirements of uniformity, the Director may approve or modify the system as he may deem necessary.<sup>88</sup>

The Director is authorized to inspect or to supervise the keeping of records of any department or office of any unit, to determine that such records are being properly kept, and that the public money is being properly accounted for. It is illegal for any official to fail or refuse to turn over such records to the Director or his representative.<sup>89</sup>

Any official failing to observe the provisions of the law is guilty of a misdemeanor punishable for fine or imprisonment, or both, at the direction of the court.<sup>90</sup>

Whenever a unit has defaulted for a period of 6 months on the payment of principal or interest on bonds or notes the Director of Local Government may prepare and certify for the unit a plan to remove the debt and prevent its recurrence.<sup>91</sup> In order to determine the financial condition of the defaulting unit the Director may make an investigation of its fiscal affairs, may advise the governing body of the unit regarding the refinancing or readjusting of its debts, and may negotiate with its creditors for the pur-

84. Public Laws, 1931, c. 296,  
s. 9.

85. Ibid., s. 1.

86. Ibid., c. 60, s. 71.

87. Ibid., 1931, c. 100, s. 1.

88. Ibid., s. 2.

89. Ibid., s. 3.

90. Ibid., s. 4.

91. Ibid., s. 1.

pose of reaching an agreement concerning payment. Whenever a plan of refinancing and readjustment, whether it be prepared by the Director, by a private refunding agency, or by the officials of the unit applying to the Local Government Commission, has been found by the Director to be fair or reasonably within the ability of the unit to meet, the plan may be submitted by him to the Local Government Commission for its approval. Upon such approval the governing body may adopt the plan and pass the necessary orders or ordinances.<sup>92</sup> In order to conserve the financial resources of a unit and to provide a means of competent advisory service the Director of Local Government may approve or disapprove the budget of any defaulting unit which has adopted a plan.<sup>93</sup> The Director of Local Government is authorized to require all units which function under the 1935 act to make annual statements showing collection of revenue and disbursement for expenses. He must require the proper allocation of revenues to the fund for which the revenues were levied in accordance with the budget.<sup>94</sup> The authority of the Director of Local Government under the Defaulting Local Government Units Act continues in force until, in his discretion, the unit has performed the duties required of it and until the agreements made with the creditors have been discharged in accordance with the plan of refinancing and readjustment of the debt.<sup>95</sup>

In 1938 an act was passed authorizing counties, cities, towns, and sanitary districts to construct, reconstruct, better, extend, maintain, and operate revenue producing undertakings, and to prescribe, revise, and collect rates, fees, tolls, and charges for the services, facilities, and commodities furnished thereby. In anticipation of collection of revenues thereof they were authorized to issue bonds payable solely from such revenue, to regulate the issuance of, to provide for the payment of such bonds, and to provide for the rights of the bondholders.<sup>96</sup> All revenue bonds issued pursuant to the act must be approved and sold by the Local Government Commission in the same manner prescribed for municipal bonds, except that the Commission may sell bonds to the United States Government without advertisement. It is not necessary for the unit proceeding under the act to obtain any other approval, consent, or authority of any board, bureau, commission, or other instrumentality of the State for the undertaking, except that the existing powers and duties of the State Board of Health continue in full force and effect, and that no municipality may construct any system, plant, work, or instrumentality on properties used and useful to the production and distribution of gas or electric energy for heat and lights and power for public and private use without first having obtained a certificate for the convenience and necessity from the Utilities Commission.<sup>97</sup>

With the approval of the Local Government Commission and with the consent of the holder of such percentage of its indebtedness as may be required by Public Laws, section 302, 75th Congress, 1st session, entitled

92. Public Laws, 1935, c. 124,  
s. 2.

93. Ibid., s. 3.

94. Ibid., s. 4.

95. Ibid., s. 5.

96. Ibid., Extra Session, 1938,  
c. 2.

97. Ibid., c. 24, s. 9.

"An Act to Amend an Act Entitled an Act to Establish a Uniform System of Bankruptcy throughout the United States," any taxing district, school district, county, city, town, or village in the State of North Carolina is authorized to avail itself of the provisions of the act.<sup>98</sup>

### 3. Housing, Care, and Accessibility of Records

The records of the Local Government Commission are housed in its offices, rooms 7, 423, 427, 431, 433, and 437 of the New State Office Building, Edenton and Salisbury Streets, Raleigh, N. C. The building, constructed in 1938-39 of steel, stone, and concrete, is considered to be 100 percent fireproof. All offices have terrazzo floors and steel casement windows.

Conditions of storage and facilities for use of the records are unusually good. The offices are large, light, and well ventilated. Records are kept in steel file drawers and in cardboard transfer cases with little evidence of crowding and are all in excellent condition. There is ample space for additional filing equipment. Storage of records is divided approximately as follows: 20 percent in room 7, 18 percent in room 423, 18 percent in room 427, 7 percent in room 431, 12 percent in room 433, and 18 percent in room 437. Approximately 7 percent of the records are housed in the archives of the Historical Commission, room 5, of the same building.

#### ABBREVIATIONS, SYMBOLS, AND EXPLANATORY NOTES

art.	.....	article
c.	.....	chapter
Const.	.....	Constitution of N. C.
ibid.	.....	the same
p., pp.	.....	page (s)
s (s).	.....	section (s)
vol (s).	.....	volume (s)
--	.....	current

Exact titles are written in all capitals without brackets.

Explanatory titles, written with initial capitals and enclosed in brackets, have been added to exact titles which are misleading or which are not sufficiently descriptive of record content.

Descriptive titles, written in all capitals and enclosed in brackets, have been assigned to records having no exact titles on volumes or containers.

If units of a record have distinguishing numbers, letters, or other labeling, such labeling is indicated in parentheses following the statement of quantity in the title line.

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98. Public Laws, 1939, c. 203, s. 1.

(Minutes; Correspondence)

(1-3)

A title-line cross reference is used in the entry for a record if a part of the record is kept for a period of time in the same volume or container with another record and consequently appears physically in another entry. It brings into the title line of the entry for the record any separate parts and shows in what other entries these parts are contained.

A body-of-entry cross reference, appearing in the entry containing the part and referring to the entry describing the record, is used to complement each title-line cross reference.

Dimensions of volumes or record containers are given in inches.

Number of pages contained, as shown in title lines, is the approximate total number covered by the entry.

#### Minutes

1. MINUTES OF MEETING OF LOCAL GOVERNMENT COMMISSION, 1931--. 2 post binders.

Minutes of meetings of Local Government Commission, showing date and place of meeting, roster of members present and absent, and business transacted. Arranged chronologically by date of meeting. No index. Typed. 400 pp. 9 x 14 x 2. Room 433.

#### Correspondence<sup>99</sup>

2. GENERAL CORRESPONDENCE, 1927-37. 18,000 papers in 10 file drawers, 3,000 papers in 7 file boxes, and 12,000 papers in 3 cardboard boxes.

General correspondence with county commissioners, town and city officials, and bondholders, pertaining to financial statements, applications for short term notes, interest payments and renewals of notes, and advertising, approval, sale, interest payment and renewal of bonds. Arranged alphabetically by name of unit, thereunder chronologically by date of filing. No index. Typed. File drawers, 12 x 16 x 27; file boxes, 2 x 11 x 15; boxes, 12 x 17 x 28. 1927-37, 8 file drawers and 1931-35, 3 cardboard boxes, room 7; 1931-35, 1 file drawer, room 427; 1927-35, 7 file boxes, Historical Commission, room 5; 1936, 1 file drawer, room 451.

3. FINANCIAL CORRESPONDENCE, COUNTIES, 1931-36. 1,800 papers in 1 file drawer

Correspondence with county officials and bondholders, pertaining to the financial status of counties, principal and interest due, and payments and renewals of bonds. Arranged alphabetically by name of county. No index. Typed. 12 x 16 x 27. Room 7.

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99. After 1937 no separate correspondence files were maintained, but correspondence was ordinar-

ily filed with related papers in entries 9, 10, 11, 12, 13, 20, 21, 28, and 29.

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4. FINANCIAL CORRESPONDENCE, CITIES AND TOWNS, 1931-36. 1,800 papers in 1 file drawer.

Correspondence with officials of cities and towns relative to the financial status of cities and towns, principal and interest due, and payments and renewals of bonds. Arranged alphabetically by name of county, thereunder alphabetically by name of town. No index. Typed. 12 x 16 x 27. Room 7.

5. CORRESPONDENCE, SINKING FUNDS AND CURRENT FUNDS, 1931-36. 1,800 papers in 1 file drawer.

Correspondence with officials of units relative to sinking funds. Arranged alphabetically by name of unit. No index. Typed. 12 x 16 x 27. Room 7.

6. ATTORNEY GENERAL'S OPINIONS AND ACCOUNTANTS LETTERS, 1933-34. 1,800 papers in 1 file drawer.

Attorney General's opinions on legal questions submitted by the Local Government Commission. Also contains Correspondence Public Accountants and Certified Public Accountants, entry 7. No obvious arrangement. No index. Typed. 12 x 16 x 27. Room 7.

7. CORRESPONDENCE PUBLIC ACCOUNTANTS AND CERTIFIED PUBLIC ACCOUNTANTS, 1935--. 1,800 papers in 1 file drawer. 1933-34 in Attorney General's Opinions and Accountant's Letters, entry 6.

Correspondence with public accountants and certified public accountants relative to auditing various units, audit reports, and request for contract forms. No obvious arrangement. No index. Typed. 11 x 16 x 27. Room 437.

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8. AUDIT REPORTS COUNTIES [and Towns], 1927-29, 1931--. 67,500 papers in 1 box and 42 file drawers (11 file drawers labeled by contained counties and dated; 19 file drawers labeled by contained letters of alphabet and dated; 12 file drawers labeled by contained dates). Title varies: Audit Papers Various Cities, 1927-29, 1 box; Audit Reports Towns, 1931-33, 1935--, 13 file drawers; Audit Reports, 1933-36, 13 file drawers; Counties, 1936-37, 2 file drawers; Cities and Towns, 1936-37, 2 file drawers. 1931-- also in [Notices of Sale of Notes], entry 14.

Copies of annual audit reports of units. 1931-33, 1936--, arranged by type of unit, thereunder alphabetically by name of unit, and thereunder chronologically by date of report; 1934-35, arranged alphabetically by name of unit. No index. Typed. 11 x 16 x 27. 1927-29, 1 box, Historical Commission, room 5. 1931-35, 21 file drawers, room 7; 1935-39, 21 file drawers, room 437.

9. FINANCIAL STATEMENTS OF MUNICIPALITIES AND COUNTIES OF NORTH CAROLINA, 1931--. 25,000 papers in 7 file boxes (dated), 1 bundle (dated), and 2 file drawers. Title varies: Financial Information and Correspondence, 1932, 1 file box; Financial Correspondence, 1933-37, 6 file boxes; Financial Information, 1938, 1 bundle.

Reports of units to the Commission and relative correspondence, including report on current funds deposited in banks, showing for each bank, name of bank, amount of time deposit, amount of certificate of deposit, amount of

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account, total amount of deposit, and securities covering deposits; report on sinking fund assets deposited in banks, showing name of bank, amount on time deposit, amount of certificates of deposit, amount of drawing account, total amount of each deposit, and amount of securities covering deposits; report on sinking fund assets invested, showing name of mortgagor or maker, address, amount of mortgages and deeds of trust, personal notes, and collateral notes, date made, maturity date, date interest paid to, place recorded, whether first or second mortgage, names of endorsers, and totals; and summary report, showing name of unit, population, assessed property valuation, tax rate, tax levy, uncollected taxes, amounts of each kind of outstanding debt, and default record. Arranged alphabetically by name of unit. No index. Typed on printed forms. 1931-38, 7 file boxes, 11 x 16 x 27 and 1 bundle, 14 x 8 x 4, room 7; 1939-- , 2 file drawers, 12 x 14 x 28, room 427.

10. [BUDGET ESTIMATES OF UNITS], 1931-33; 1936-- . 1,550 papers in 6 file boxes and 1 file drawer.

Budget estimates and relative correspondence of units, showing purpose and amount of proposed expenditures and amount of prospective income. No obvious arrangement. No index. Typed and typed on printed forms. 11 x 16 x 27. 1931-33 Historical Commission, room 5; 1936-- , room 423.

11. INACTIVE BOND FILE [and Correspondence], 1936-- . 3,000 papers in 2 file drawers.

Applications for and correspondence relative to bond issues which failed to pass the Commission. Arranged alphabetically by name of unit. No index. Typed on printed head. 12 x 16 x 27. Room 433.

12. NOTES FROM 1936, COUNTIES, 1931-- . 15,000 papers in 7 file drawers (labeled by contained letters of alphabet). Title varies: Transfer from 1931-35 Notes Counties, 1931-35, 5 file drawers.

Record of notes issued by counties, including for each note issue, application for issue of notes, copy of resolution passed by unit for issuance of notes, copy of Commission's approval, public sale notices, copies of all bids, copies of awards of notes, and correspondence with county officials concerning renewals, payment of principal and interest, and shipment of notes. Arranged in folders alphabetically by name of county. No index. Typed and typed on printed forms. 12 x 16 x 27. Room 427.

13. NOTES FROM 1936, CITIES, TOWNS AND DISTRICTS, 1931-- . 35,000 papers in 13 file drawers (labeled by contained letters of alphabet and dated). Title varies: Notes, Cities, Towns, and Districts, 1931-35, 4 file drawers; Transfer Notes from 1931-35 Cities, Towns, and Districts, 1931-35, 3 file drawers.

Record of notes issued by units including for each note issue, application for issue of notes, copy of resolution passed by unit for issuance of notes, copy of Commission's approval, public sale notices, copies of all bids, copies of awards of notes, and correspondence with municipal and district officials concerning renewals, payment of principal and interest, and shipment of notes. Arranged in folders alphabetically by name of city, town, or district. No index. Typed and typed on printed forms. 12 x 16 x 27. 1931-35, 5 file drawers, room 7; 1931-- , 8 file drawers, room 427.

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14. [NOTICE OF SALE OF NOTES], 1931--. 1,500 papers in 1 file drawer. Notices of sale of revenue anticipation notes, showing name of unit selling notes, amount, purpose of issue, description, date, and financial statement of unit. Also contains Audit Report of Counties and Towns, entry 8. No obvious arrangement. No index. Mimeographed. 11 x 16 x 27. Room 427.

15. BOND SALE NOTICES, 1931--. 4,000 papers in 2 file drawers. Printed notices of sale of bonds by units, showing name of unit, purpose of issue, amount, time limit on receiving bids, description of bonds, and financial statement of unit offering bonds. Arranged alphabetically by name of unit. No index. Printed in pamphlet form. 11 x 16 x 27. Room 427.

16. [LIST OF BONDS SOLD], 1939--. 1 vol. List of bonds sold, showing date, number, name of unit, file number, amount of issue, and date bonds received in office. Entries arranged numerically by number of bond issue. No index. Handwritten. 100 pp. 13 x 7 x 1. Room 427.

17. [NOTES SOLD], 1931--. 2 post binders. Record of all notes sold, showing number of each note, name of unit, description of issue, law authorizing issue, date, interest rate, interest and principal payable to, interest and principal paid at, date of maturity, sold to or exchanged with, price, file numbers, Local Government Commission numbers, payments and remarks. Arranged numerically by number of note. No index. Handwritten on printed forms. 12,400 pp., 16 x 11 x 8 and 3,100 pp., 6 x 11 x 2. Room 423.

18. [RECEIPTS FOR NOTES], 1932-34. 2 post binders. Copies of receipts for notes, showing name of unit, date received, amount date, purpose, and approval. Arranged numerically by number of note. No index. Handwritten on printed forms. 250 pp., 15 x 9 x 3. Room 7.

19. [REFERENCE TO NOTES AND BONDS SOLD], 1931--. 100 cards in 1 file box. Card reference to notes and bonds sold, showing name of unit, amount paid, balance due, and file number. Arranged alphabetically by name of unit. No index. Handwritten. 4 x 7 x 7. Room 427.

20. [TENTATIVE REFINANCING PLANS], 1931--. 9,000 papers in 3 file drawers. Work papers on proposed refinancing plans, including for each plan correspondence pertaining to bonds defaulted or bonds which are to be refinanced, applications for approval of proposed bonds, terms of refunding plans, statement of financial information to Local Government Commission by unit, report to Commission on current funds, reports to Commission on sinking fund assets, and other relative correspondence. Arranged in folders alphabetically by name of unit. Typed and typed on printed form. 14 x 12 x 27. Room 433.

21. [APPROVALS PENDING], 1936--. 3,000 papers in 1 file drawer. Refinancing plans pending approval by the Commission, including records exactly as shown in Tentative Refinancing Plans, entry 20. Arranged alphabetically by name of unit. No index. Typed and typed on printed forms. 12 x 16 x 27. Room 433.



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22. CERTIFICATES, 1931. 5,000 papers in 2 file drawers (labeled by contained counties, cities, and towns).

Certificates of securities received from the Auditor in 1931 at the formation of the Local Government Commission, showing name of recording officer, county, itemized details of issue, date, interest, principal, and total. Arranged alphabetically by name of unit. No index. Typed on printed form. 11 x 16 x 27. Room 437.

23. CURRENT REFUNDING PLANS, 1936--. 2,500 papers in 2 file drawers.

Record of bonds received in refunding or refinancing plans, including copy of LGC Form 111a, list of bonds received for exchange, showing name of bond, interest rate, date, number, denomination, amount, and date of maturity; and LGC Form 111, showing bonds received, bonds issued in replacement, and adjustments. Includes one of each form for each security holder under a given refunding plan. Plans arranged alphabetically by name of unit; forms arranged by date of receipt. No index. Typed on printed forms. 12 x 16 x 27. Room 427.

24. [BONDS], 1931--. 90,000 papers in 23 safety deposit boxes.

Bonds which have been sold but are undelivered and old bonds which have been sent in on refunding or refinancing plans. No obvious arrangement. No index. Typed and handwritten on printed form. 20 x 24 x 24. In vault, room 423.

25. ACTIVE BONDS, 1936--. 6,000 papers in 3 file drawers (labeled by contained letters of alphabet).

Bonds, the issue of which has been held up by some technicality, such as bonds not being printed, not enough of old issue received, or some other reason before being put in completed files, entry 24. Arranged alphabetically by name of unit. No index. Typed on printed heads and forms. 12 x 16 x 27. Room 427.

26. REFUNDING PLANS, 1931--. 25,000 papers in 10 file drawers (labeled by name of person keeping file).

Records of refinancing and refunding plans in operation, containing plan, record of old bonds deposited and new bonds issued, correspondence with bondholders, State Treasurer's letters of exchange, copies of returned receipts, letters of transmittal, and executed copies of State Treasurer's certificates of exchange. Filed under name of bond clerk handling plan; thereunder by name of unit. No index. Typdd. 12 x 16 x 27. Room 423.

27. ACTIVE FILES, ALAMANCE FILE #295B, BURLINGTON FILE #267B

[Refunding Plans], 1939. 1,000 papers in 1 file drawer. Papers relative to Alamance County and city of Burlington refunding plans. No obvious arrangement. No index. Typed and typed on printed forms. 12 x 16 x 27. Room 433.

28. COUNTIES COMPLETED FILES BONDS, 1936--. 14,000 papers in 7 file drawers (labeled by contained letters of alphabet). Title varies: Counties, 1936--, 2 file drawers.

Papers relative to financing and refinancing plans of units, including application for issue, details of plan, approval of Commission, copies of receipts for old bonds, abstracts of shipments, revaluations passed by the

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board, and bond attorneys' opinions. Arranged alphabetically by name of unit. No index. Typed and typed on printed forms. 12 x 16 x 7. Room 427.

29. COMPLETED FILES BONDS, CITIES AND TOWNS, 1936--. 23,500 papers in 8 file drawers (labeled by contained letters of alphabet). Papers relative to financing and refinancing plans of units. For description, see entry 28. Arranged alphabetically by name of unit. No index. Typed, typed on printed forms. 12 x 16 x 27. Room 427.

30. [HIGH POINT REFUNDING], 1935. 1,000 papers in 1 file drawer. Papers and correspondence relative to financing and refunding bonds of High Point. No obvious arrangement. No index. Typed and typed on printed forms. 12 x 16 x 27. Room 433.

31. [REFERENCE FILE], 1936--. 2,500 cards in 5 file drawers. Subtitled by type of unit. Card reference file used in inquiries about bonds or notes, showing name of unit, amount of bond or note issue, purpose, amount approved, and date. Arranged by type of unit, thereunder alphabetically by name of unit. No index. Typed. 6 x 7 x 16. Room 431.

32. REVENUE ANTICIPATION NOTE LEDGER, 1931--. 1 tray. Record of revenue anticipation notes, showing name of unit and county, old balance, date and maturity, inclusive numbers, explanation, retirement, and balance outstanding. Arranged alphabetically by name of unit. No index. Typed on printed forms. 400 pp. 8 x 15 x 22. Room 437.

33. BONDED INDEBTEDNESS OF COUNTIES, 1929. 1 vol. Inactive register of bonds of units prior to organization of Local Government Commission, showing name of unit and, in columns, name and description of bond, date of original issue, amount of original issue, maturities prior to July 1, balance outstanding on bonds of schools, funding bonds, railroads, cities, towns and counties, and totals. On reverse side of sheet is shown name and description of bond, original date of issue, amount, and maturity date. Arranged alphabetically by name of unit. No index. Handwritten on printed forms. 400 pp. 15 x 17 x 4. Room 7.

34. BONDED INDEBTEDNESS OF CITIES AND TOWNS, 1929. 1 vol. Inactive register of bonds of units prior to organization of Local Government Commission. For description, see entry 33. Arranged alphabetically by name of unit. No index. Handwritten on printed forms. 400 pp. 15 x 17 x 4. Room 7.

35. [RECORD OF BONDS], June 30, 1929. 1 vol. Inactive record of bonds issued by cities and towns, showing name of unit, and, in columns, date of issue, description, rate of interest, amount payable, purpose, date due, and interest. Arranged alphabetically by name of unit. No index. 500 pp. 14 x 16 x 4. Room 7.

36. BOND LEDGER, 1931--. 17,500 papers in 7 file trays (labeled by type of unit and by contained letters of alphabet). Record of bonds sold by counties, cities, and towns, containing bond ledger, showing name of unit, amount and date of issue, description, place payable,

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date of maturity, and columns showing reduction in principal of each old balance, reduction, balance, principal payment, date and amount interest due, and total payments. Contains for some counties, cities, and towns default ledger, showing name of unit, amount and date of issue, description, plan of payment, interest rate, date of maturity, and columns showing old balance, principal due, retirements, amount past due, and balance. Arranged alphabetically by name of county, city, or town. No index. Typed on printed forms. 14 x 17 x 25. Room 437.

37. DEFAULT RECORDS, 1932-39. 1,500 papers in 3 bundles. Papers relative to units which defaulted in payment of principal and interest on bonds, showing name of unit, date, amount, and purpose of bonds. No obvious arrangement. No index. Typed. 17 x 12 x 5. Room 7.

38. [NOTICE OF BOND AND NOTE PRINCIPAL AND INTEREST DUE], 1931--. 5,400 papers in 2 boxes and 1 file drawer. Monthly notices of principal and interest due on bonds and notes, showing date, name and address of bondholder, designation, place of payment, date due, principal, interest, and totals. A duplicate copy headed "Notices of Bond Principal and Interest Due" and a third copy headed "Report of Remittance in Payment of Bond Principal and Interest Due" are sent to bondholder, attached to report of remittance when stamped paid at place of payment and returned and transferred to permanent file (entry 39). Arranged chronologically by month. Typed on printed form. 11 x 16 x 27. 1931-36, 2 boxes, room 7; 1931--, 1 file drawer, room 427.

39. REPORTS, CITIES AND TOWNS, 1931--. 12,600 papers in 7 file drawers (4 file drawers dated). Title varies: Reports Counties, 1939, 1 file drawer. Untitled dates, 3 file drawers. Monthly notices of bond principal and interest due, transferred from entry 38, with reports of remittances attached. Arranged alphabetically by name of unit. No index. Typed on printed form. 11 x 16 x 27. 1931-36, 3 file drawers, room 7; 1937--, 4 file drawers, room 437.

40. DEBT SERVICE STATEMENTS, 1939--. 1 vol. Record, compiled annually, of bond principal and interest falling due within the fiscal year, showing name of county and unit, date, designation of bond issue, interest rate, interest outstanding at beginning of fiscal year, date interest due, principal, and amount of interest. Arranged alphabetically by name of unit. No index. Typed. 600 pp. 12 x 17 x 3. Room 437.

41. [REPORTS OF BOND PRINCIPAL PAID], 1939--. 2 vols. Monthly reports of bond principal paid, showing name of unit, report number, date, sheet number, current balance shown by Local Government Commission records, retirements in month preceding, and new balance. Arranged alphabetically by name of unit, thereunder chronologically by months. No index. Typed on printed forms. 300 pp. 11 x 18 x 1. Room 437.

42. [RECEIPTS FOR REGISTERED MAIL], 1935--. 1,000 papers in 1 file drawer. Receipts for postal registrations and certificates of declared value of matter subject to surcharge on U. S. Postal Form #3837, showing signature of sender, class, value, description and number of article, and name and address to which sent. Arranged chronologically by date of receipt. No index. Handwritten on printed form. 10 x 14 x 24. Room 423.

(Financial Records)

43. [REGISTERED MAIL RETURN RECEIPTS], 1935---. 400 cards in 2 file drawers and 1,500 cards in 2 boxes.  
Registered mail return receipts on U. S. Postal Form #3811 for registered and insured mail, showing name and address of person to whom sent, date mailed, date delivered, number, and by whom sent. Arranged chronologically by date of receipt. No index. Handwritten on printed form. 1935, 2 boxes, 4 x 12 x 14, room 7; 1936--, 2 file drawers, 4 x 14 x 24, room 427.

Financial Records

44. [RECEIPTS FOR ADJUSTMENT CHECKS], 1937---. 500 papers in 1 bundle and 200 papers in 1 loose-leaf ledger.  
Copies of receipts for checks payable to State Treasurer for adjustment of interest and other expenses, showing month, name of unit, from whom received, amount of interest, totals, and deposits. Arranged chronologically by month. Handwritten. 12 x 9 x 1. Room 423.

45. [COPIES OF MISCELLANEOUS VOUCHERS], Aug. 18, 1936---. 300 vouchers in 2 post binders.  
Copies of vouchers drawn on various units for postage and mailing out notices of sales of bonds, long distance telephone calls, and registration of notes. Arranged numerically by voucher number, thereunder chronologically by date of entry. No index. Typed on printed form. 15 x 10 x 1. Room 427.

46. [CHECKS POSTED], 1935---. 3 post binders.  
Copies of checks with attached statement of account drawn on interest fund, showing county, city, or town, date, purpose, amount, and date and to whom paid. Duplicates sent to unit and to holder of bond or note. Arranged numerically by number of check. No index. Typed. 3,519 pp. 12 x 8 x 11. Room 423.

47. [RECORD OF EXPENSES IN HANDLING BONDS AND NOTES], 1931---. 1,000 papers in 1 tray.  
Record of expenses in handling bonds and notes and paying interest thereon, showing name of unit, date, details of account, amount of each account, and total. Also contains bank account of adjustment and interest funds of all units. Arranged alphabetically by name of unit. No index. 8 x 15 x 22. Room 423.

48. [CANCELLED CHECKS AND DEPOSIT SLIPS], Jan. 1, 1939---. 2,500 papers in 1 file drawer.  
Cancelled checks drawn on fund for adjustment of expenses and interest, showing number, date, detail of check, payee, and amount. Also contains deposit slips of returns on adjustment account deposited by units to account of State Treasurer, showing date and amount deposited. Arranged chronologically by month. No index. Handwritten on printed form. 12 x 16 x 27. Room 423.

49. OLD BILLS AND VOUCHERS, 1931---. 6,500 papers in 2 boxes and 3 file drawers.  
Voucher warrants with attached statements of accounts for office supplies, repairs, salaries, travel expenses, and telegraph and telephone expense,

(Miscellaneous)

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showing payee, purpose, amount, and date. Arranged chronologically by date of issue. Handwritten and typed on printed form. 1928-30, 1 box, 2 x 11 x 15, Historical Commission, archives room 5; 1931-35, 1 box, 12 x 17 x 8, room 7; 1936-- , 3 file drawers, 9 x 11 x 24, room 423.

50. BUDGET REPORTS, 1931-- . 3 post binders (2 post binders dated 1933-- ; 1 post binder no label).

Monthly reports to the Budget Bureau as follows: Monthly Reports on the Budget, Form B. B. 701, showing purpose and amount of expenditure; Monthly Report on Appropriation and Allotment, Form B. B. 702, showing total appropriation, how allotted, total transactions, unexpended balance, outstanding obligations, and unencumbered allotment; Voucher Register, Form B. B. 801, showing voucher number, payee, purpose, position, and amount; Voucher Register A/c Classification, Form B. B. 802, showing date, receipt number, from whom, purpose, amount, and total; Receipts Register A/c Classification, Form B. B. 805, showing summaries of totals to date; and Receipts Register, Form B. B. 804, showing date, receipt number, from whom, purpose, amount of receipts, total, and deposits credited to State Treasurer. Also contains notification of allotments for quarter, Form B. B. 302; transmittal of the estimates, Form B. B. 1001; estimates of the amounts required for the biennium, Form B. B. 1002; statement supporting Form B. B. 1002; request for quarterly allotment, Form B. B. 601--revised; and quarterly estimates of revenues, Form B. B. 605--revised. Arranged chronologically by year, thereunder chronologically by quarter, and thereunder chronologically by month. No index. Typed on printed form. 201 pp. 10 x 12 x 1. 1931-37, 2 post binders, room 7; 1937-- , 1 post binder, room 431.

Miscellaneous

51. [MISCELLANEOUS FILE PRIOR TO 1931], undated. 4,000 papers in 1 box.

Miscellaneous papers of State Auditor and State Sinking Fund Commission relative to the formation of the Local Government Commission. No obvious arrangement. No index. Typed, handwritten and typed and handwritten on printed forms. 17 x 20 x 12. Room 7.

52. [ADDRESSOGRAPH PLATES], undated. 200 plates in 9 file drawers. Subtitled by type of individual.

Addressograph plates used in addressing notices of sale of bonds, notes and letters or other material to prospective bond and note buyers and city and county officials. Arranged by type of addressee and thereunder alphabetically by name of addressee. No index. 3 x 5 x 20. Room 437.

53. CONTRACTS, PUBLIC AND CERTIFIED PUBLIC ACCOUNTANTS, 1931-- .

8,000 papers in 3 cardboard boxes and 1 file drawer (dated). Standard contracts for audit of governmental units, showing name of unit to be audited, date, name of accountant, date approved by Director of Local Government, date report received and filed, details of agreement, and signatures of accountant and governing body of the unit. Also contains statements for services rendered in making audits and relative correspondence. Arranged alphabetically by name of accountant, thereunder chronologically by date of audit. No index. Handwritten and typed on printed forms. 11 x 16 x 28. 1931-37, 3 cardboard boxes, room 7; 1937-- , 1 file drawer, room 437.

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THE HISTORICAL RECORDS OF NORTH CAROLINA: THE COUNTY RECORDS:

- Vol. 1. Alamance through Columbus. (26 counties, xi, 491 p. printed, March 1938)
- Vol. 2. Craven through Moore. (40 counties, xi, 568 p. printed, August 1938)
- Vol. 3. Nash through Yancey. (37 counties, x, 760 p. printed, October 1939)

INVENTORY OF THE STATE ARCHIVES OF NORTH CAROLINA:

Series 4. Regulatory Agencies:

- No. 3. Insurance Department. (iv, 78 p. mimeo., August 1940)
- No. 4. State Board of Alcoholic Control. (iv, 12 p. mimeo., November 1939)

Series 8. Social Service Agencies:

- No. 20. Stonewall Jackson Manual Training and Industrial School. (iv, 12 p. mimeo., January 1941)

Series 9. Miscellaneous Agencies:

- No. 1. North Carolina Historical Commission. (iv, 13 p. mimeo., September 1940)
- No. 5. Board of Advisers of the Veterans Loan Fund. (iv, 22 p. mimeo., April 1940)
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March 1940)
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- Stanly Association. (vi, 33 p. mimeo.,  
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