

Crook County Journal

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Expert Crandall Makes Report of His Findings to the County Court

To the Honorable County Court, Crook county, Oregon:

Gentlemen—Under that order made Feb. 6, 1912, by your honorable body directing me to examine the financial condition of each and every officer handling public funds, and that I report fully the result of such investigation; that a report of the expenses of the respective offices be made in addition to the salary as allowed by law; that a full and complete report be made on the Emergency Road Fund, as handled by Hon. H. C. Ellis and also the account of R. H. Bayley with the Emergency Road Fund be examined and audited, and a report be made on same. I herewith submit my report as follows:

I have audited the accounts of W. F. King, county treasurer, from Jan. 1, 1909, up to and including Dec. 31, 1910, the end of his term, and find that all moneys received by him have been properly charged, and that for all moneys paid out he has filed a proper voucher with the county clerk. That the amount paid to his successor was the correct amount as shown by the balance on his cash book.

I have filed a statement showing the total amounts received from each source, and showing the total disbursements of each account.

I have audited the accounts of R. L. Jordan, county treasurer, from Jan. 1, 1911, to Mar. 31, 1912, and find that all moneys received by him have been properly charged, and that for all moneys paid out he has filed a proper voucher. The balance on hand April 1, 1912 was \$102,535.08.

I find that it has been the custom for all time past to credit the common school fund with the amounts collected for all fines of the circuit court and of the justice of the peace. All these fines should not be credited to the common school fund. Certain liquor fines, (for sale in prohibitory territory, giving liquor to minors), assault and battery fines, and fines for keeping lewd houses, should be credited to the general fund; while fines for sale without license, selling to minors disorderly conduct in unincorporated towns, larceny, should be credited to school fund. I have filed a statement of the fines and amounts collected and paid into the county treasury since 1909, showing which fund they should be credited to, and from it you will notice there is due from the school fund to the general fund or county fund the sum of \$1410.41.

I have audited the accounts of Frank Elkins, sheriff, with the collection on the tax rolls from Jan. 1, 1909, to Dec. 31, 1910, and have filed a statement of the amounts collected and deposited of same. From the statement you will see that he overpaid into the county treasurer the sum of \$79.98, all of this amount excepting the sum of \$3.25 being placed to the credit of the general fund. This sum of \$3.25 was placed to the credit of school district No. 12, and when refund is made to Mr. Elkins this amount of \$3.25 should be paid from the funds belonging to school district No. 12. You will notice that these errors occur by paying into the county treasurer for tax receipts of 1905.

I have audited the accounts of T. N. Balfour, sheriff, with the collection on the tax rolls from Jan. 1, 1911, to March 31, 1912, and find that the amounts shown upon the tax rolls as collected have been properly paid into the county treasurer, with the exception of \$.40. I find the distribution of the taxes has not been very carefully checked by the sheriff before paying the amounts into the county treasurer and find a great many cases in the collections from January 1, 1909 to March 31, 1912, where the amounts of the special taxes have been wrongfully credited. Also the special funds are entitled to their proportional interest of 12 per cent per annum of the amount of interest collected on the delinquent taxes. This interest has not been given to the different funds.

I have prepared a statement and filed herewith showing the amounts due the various school districts and cities, and the districts and cities that have been overpaid. The amounts run from a few cents to over one hundred dollars in several cases.

It has been the custom for several administrations, I understand, for the sheriff to take the fees for service of papers in civil cases in lieu of traveling expenses of the service, working with or through an understanding with the county court.

At the request of your body I have prepared statements showing the amounts of money collected from whatever source I could find, and also showing the cases where service has been returned and which I cannot find the amount paid.

In these later cases the practice has been for the papers to be sent to special deputies living nearer than the county seat for service, and keeping the mileage fee for his services.

The amount of fees collected by Frank Elkins amounts to \$108.75, and the amount collected by T. N. Balfour amounts to \$266.00.

I find the accounts of the County Superintendent with the Institute fund correct. The fee for this fund is no longer collected by the superintendent.

I have examined the accounts of the county clerk from Jan. 1, 1909 to March 31, 1912.

I have a statement showing the amount of fees due. I have also a statement of probate fees due from certain estates. These errors occur as follows: When filing the petition for administration, the fees are charged upon the value of the estate as set forth in the petition. The value of the estate is fixed when the report of the appraisers is filed.

In these cases the appraisement fixes another fee than first paid. Would recommend that claims be filed against these estates for the balance as shown due.

I have filed a statement of the high school fund from Jan. 1, 1909, to March 31, 1912. The total expenditures during that time were \$33,780.21. There was paid in salaries \$18,734.98. For real estate and building \$2,451.15. Furniture and apparatus \$2,502.92. Repairs and improvements \$2,061.45. Janitor \$1,531.75. Fuel \$1,112.20. Insurance \$622.80. Light and water \$561.22. Library \$527.16. Grounds \$326.95. Advertisement and premiums \$398.05. Postage and printing \$382.00. Societies and entertainments \$398.01. Traveling expense \$46.20. Other expense \$1,087.83.

I do not find a very complete record of the items of expenditures on file with the records.

The bills are approved for payment properly, but in a great many instances the statement of the house selling the goods, only, is filed. To make a proper public record it is very necessary that the invoice giving a list of articles and prices be filed.

I find a bill for \$5.00 hauling powder to Trail Crossing was passed through the various auditing boards as belonging to the high school account.

I have a statement showing the expenditures of the general fund from Jan. 1, 1909 to April 25, 1912, and would suggest that the same be published.

The cost charged to sheriff office of \$16,271.93 is divided into sheriff's salary, \$8,333.29; chief deputy, \$4,000;

Statement of Expenditures of General Fund from Jan. 1, 1909 to April 25, 1912.

	1909	1910	1911	1912	Total
Road Fund	2,066.20	2,016.10	3,819.29	20,956.40	31,442.99
County Court	2,266.51	1,272.22	1,578.68	616.23	5,733.64
Circuit Court	3,134.05	4,694.50	3,317.15	85.25	11,230.95
Justice Court	222.50	566.35	490.45	198.65	1,478.95
Sheriff's Office	4,930.41	3,004.47	3,250.09	2,143.02	13,328.09
Clerk's Office	2,178.90	2,669.66	2,281.13	1,254.83	10,384.52
Treasurer's Office	1,036.00	634.80	850.60	386.00	3,307.40
Coroner's Office	412.30	143.95	326.25	6.40	1,290.90
Schools	1,547.75	1,123.72	1,650.12	1,328.43	5,649.02
Collection Taxes	172.00	1,182.04	734.79	200.00	2,548.83
Taxes Refunded	248.45	31.25	177.09	106.79	563.58
Current Expenses	4,108.45	5,479.29	4,776.45	1,902.70	16,266.89
Court House Expenses	1,748.41	3,002.03	3,129.96	699.75	8,579.15
Jail Board of Prisoners	294.54	274.02	854.84	326.41	1,750.81
Care of Poor, Etc	2,119.11	1,564.79	2,700.50	379.15	7,163.55
Insane	135.52	9.50	141.16	87.45	373.73
Election Expense	610.85	1,028.91	1,167.37	3.50	3,810.63
New Court House Fund	30,107.40	436.20	37.15	—	30,680.75
Surveyor's Office	567.00	1,309.65	1,784.55	248.70	4,909.90
Scalp Bounty Fund	—	4,000.00	2,000.00	1,750.00	10,550.00
Refurn School Com	—	—	—	—	—
Bridges	350.00	—	—	—	350.00
Assessor's Office	2,697.16	1,565.32	4,274.22	719.28	8,756.98
Cutting Weeds and Thistles	690.90	—	125.00	—	815.90
	\$63,328.83	\$19,292.23	\$49,853.05	\$33,510.91	\$164,985.02

special deputies, \$3,000.74; traveling expenses, \$877.50.

The cost charged to clerk's office of \$10,395.92 is divided into clerk's salary, \$5,000.00; chief deputy, \$3,000; special deputy, \$772.50; miscellaneous expenses, \$623.42.

The cost charged to treasurer's office of \$3,039.40 is divided into salary, \$2,000.00; extra compensation \$950.00; traveling expenses, \$89.40.

The cost charged to assessor's office of \$8,715.98 is divided into salary, \$3,333.29; chief deputy, \$1,640.50; special deputy, \$3,423.04; miscellaneous, \$318.55.

There is charged to surveyor's office \$3,967.90, of which \$2,462.10 went for making "present ownership" books. Water Master was paid \$431.50; while the surveyor received \$1,074.30 for his fees on work.

The expenditures of the road fund, by the supervisors amounts to \$57,336.20, as per statement filed. While there were orders issued from road fund other than amounts paid supervisors, amounting to \$28,654.25, orders amounting to \$55,500.00 were transferred to emergency road fund, and out of the general fund there was paid \$10,534.59, making a total of \$152,025.04 expended on roads.

You will find, on the statement of expenditures by the supervisors several discrepancies in their accounts.

There was paid out on common school fund from Jan. 1, 1909 to March 1, 1912, the sum of \$84,999.73.

The state taxes paid during the same time amounted to \$49,811.10.

Scalp warrants were issued during this period for the sum of \$11,800.50. Of this amount the state has returned the sum of \$5,164.50.

I have audited the account of the Hon H. C. Ellis with the emergency road fund from the creation of that fund from March 1, 1909, up to and including Dec. 31, 1911, by examining the reports made to the county court by Mr. Ellis, and comparing the amounts charged to him with the warrants issued, and comparing the paid vouchers with the amounts as taken credit for by him.

These reports have been filed with the county clerk as follows: May 6, 1909; July 7, 1909; Jan. 7, 1910; July 7, 1910; Jan. 7, 1911; Jan. 4, 1912, and were approved by the County Commissioners upon those dates, and is so stated in the Commissioners' Journal.

There was issued to Mr. Ellis, out of the emergency road fund, which was transferred from the general road fund, warrants No. 263, 287, 300, 337, 430, 455, amounting to \$4500.

He also received from Supervisor Dist. No. 12 the sum of \$50, being an amount returned on money advanced to meet payroll, making a total of \$4550.

The sum of the vouchers Nos. 1 to 77, amounts to \$4400.90, leaving a balance in Mr. Ellis' hands of \$149.04. There was also exhibited to me for examination and to verify the payments of these vouchers, the pass book of the First National Bank of Bend, and of the Central Oregon Banking & Trust Co., with the emergency road fund, with all cancelled checks; and such cancelled checks, with the balance as shown by the pass books, verifies the balance of \$149.04, unexpended at that date.

I have filed herewith for the records a summarized statement of this account, showing the numbers and amounts of each warrant received and the number and amount of each voucher paid, and endorse the balance of \$149.04 as being correct as of the date of Dec. 31, 1911.

I have audited the account of R. H. Bayley with the emergency road fund, from March 1, 1909, to Dec. 31, 1911, and find as follows: That he received from H. C. Ellis, emergency road fund, \$1000; donations Mr. Taylor \$50; Joe Howard \$150; Laidlaw Townsite Co. \$100, citizens of city of Redmond \$133, R. H. Bayley \$42, other \$260.45, from county warrants \$36,000. That he received from board and commissary \$116.82, making total receipts amount to \$43,902.27.

Owing to the fact that the time roll and many of the vouchers and records have been lost in moving camps, do not have a very complete record of expenditures of this account. However, I have examined the vouchers on file and cancelled checks relating thereto, cancelled checks where vouchers were missing and stubs of checks issued where cancelled checks and vouchers both were missing, and have accounted for the expenditures as follows:

Road Implements	\$ 71.00
Poll tax refund	3.00
Laidlaw bridge	292.40
Trail Prairie road	100.00
General bridge material and work	798.25
Bend-Laidlaw road	235.50
Machinery and material	4,148.96
Trail Crossing	7,904.62
Allen bridge	245.14
McKenzie road	787.58
Tetherow bridge	200.00
Campbell bridge	3,257.03
Brownhill grade	5.00
Haycreek grade	49.35
Lower bridge	561.49
Co. roads, not specified	5,367.43
Laidlaw grade	739.75
Edwards hill	100.00
Cline Falls	865.03
Miscellaneous supplies	1,047.36
Mill Creek	201.00
Summit Prairie	445.50

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Special Premium List Offered at The First Central Oregon Fair

List of special premiums offered for the eighth annual First Central Oregon District Agricultural Society's Fair, at Prineville, October 16, 17, 18, 19, 1912.

PRINEVILLE DONORS.

- Best bushel potatoes, any variety, irrigated or dry land, entrance free. Society's special, cash. \$25.00
- W. F. King Co. special on same, hand garden seeder and cultivator, value 16.00
- Prineville Review special, 1 year subscription. 1.50
- J. E. Stewart & Co. special, spring tooth horse cultivator, value 16.00
- Clifton & Cornett, best pen Plymouth Rock chickens, any article in stock value 5.00
- Foster & Hyde, same on pen Orpingtons 5.00
- D. P. Adamson, same on pen White Wyandottes. 5.00
- J. H. Templeton, same on pen Leghorns 5.00
- Crook County Bank, best bushel spring barley, cash 5.00
- Same, best sheaf spring barley, 6 inches at base, cash 5.00
- First National Bank, West bushel wheat, any variety, cash 10.00
- Prineville Flouring Mills, best bushel Bluestem wheat, any article in stock value 10.00
- Prineville real estate dealers, best display grains in stalk, cash 10.00
- D. H. Still, harness and saddlery—best Jersey cow, fine pair horse blankets, value 10.00
- E. H. Smith, harness and saddlery—best 2 year-old stallion of any draught breed, fine stallion bridle, hand made, value 10.00
- Prineville Cigar Factory, best display watermelons, fine box cigars, value 7.50
- Pioneer Creamery, best 1-day test for milch cows, cash 10.00
- Prineville Furniture Exchange, best 25 lbs. onions, fine reed rocker, value 12.00
- Collins W. Elkins, best display onions, not less than 10 lbs even variety, washing machine, value 15.00
- A. H. Lippman & Co, furniture dealers and manufacturers, best Holstein cow, fine dresser value 20.00
- Mrs. I. Michel, "The Leader," best 3 heads cabbage, any article in stock value 2.50
- Whitels, general groceries, best case honey, any article in stock value 5.00
- Prineville Light & Water Co., best hand made shoe for draught horses, cash 5.00
- Pioneer Telephone Co., best display Crook Co. minerals, cash 5.00
- Winnek Co., best 10 lbs. butter, 1 case Blue Ribbon assorted table fruits, value 5.00
- De Laval Dairy Supply Co., best display dairy products, 1 pair automatic milk scales, value 4.00
- Same, best 10 lbs. butter, 1 4-bottle milk tester, value 4.00
- Same, 2d best 10 lbs. butter, 1 2-bottle milk tester, value 2.00
- Simplex Dairy Supply Co., best display dairy products, 12 bottle milk tester, value 2.00
- W. F. King Co. agents Charles Separator, best display dairy products, any article in stock value 5.00
- W. F. King Co., best case honey (24 drawers), any article in stock value 10.00
- L. Kamstra, jeweler, best display home preserved fruits, genuine cut glass salad bowl, value 8.00
- International Stock Food Co., W. F. King Co. agents, best standard bred mare, 25 lb. pail stock food, value 3.75
- Same, 2d best mare, 2 pigs stock food, value 2.00
- O. W. R. & N. Co., best 2-year-old steer, engraved silver cup, value 100.00
- O. K. Market, Prineville, best 3 lambs, cash 5.00
- Same, best 3 yearling steers 5.00
- City Market, Prineville, best 3 lambs, cash 5.00
- Same, best 3 wethers, cash 5.00
- S. P. & S. Ry. Co., best bushel wheat and sheaf of same 6 in. at band, cash 50.00
- Lafollett Nursery Co., best display from farm or ranch orchard, variety and quality considered, fruits not in season may be shown in canned or preserved form (commercial orchards barred in this contest), 1st premium: 10 Staymen Winesap trees, 10 Gano, 10 N. W. Greening, 10 10 McIntosh Red, 10 Rome Beauty, 5 Red Astracan, 5 Yellow Transparent, 5 Duchesse Oldenberg, 3 Transcendent crab, 2 Hyslop crab, 1 doz white grape currant, rooted, 1 doz red cherry currant, rooted, 1 doz red raspberry, rooted, or in any stock on hand 20.00
- Same, 2d premium, 5 Spitzenberg trees, 5 Pewaukee, 5 Baldwin, 5 Wealthy, 5 Blue Pearmain, 2 Red Astracan, 2 Duchesse, 2 Yellow Transparent, 2 Hyslop crab, 1 Transcendent crab, 1 doz Red Dutch currant, rooted, 1 doz White Dutch currant, rooted, 1 doz Blackcap raspberry, rooted, 1 doz garden sage, rooted, or in any stock on hand 10.00
- Same, 3d premium, 2 Bartlett pear trees, 2 Flemish Beauty, 2 early Richmond cherry, 1 yellow egg plum, 1 Red June, 1 Wolf plum, 1 De Soto, 1 Forest Garden, 2 Delicious Apple, 2 Wagener Apple, 1 doz rhubarb, rooted, or in any stock on hand 20.00
- REDMOND DONORS.
- Ehret Bros., best 20 lbs. alfalfa seed grown in Crook county, fine suitcase, value 10.00
- Freeberg Bros., best pen Rhode Island Reds, 1 fine pair Seiz Royal Blue shoes, value 5.00

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News Snapshots Of the Week

MacVeach Miss Harriet Quimby, the foremost woman aviator, fell 1,500 feet with a passenger into Dorchester bay, near Boston. Both were instantly killed. The airship Akron, in which Melvin Vaniman expected to fly across the Atlantic ocean, exploded at a height of 2,000 feet over Atlantic City, and Vaniman and his crew of four were killed.

Governor Wilson of New Jersey and Governor Marshall of Indiana, the Democratic nominees for president and vice president, received congratulations from thousands of friends and admirers. More than forty persons were killed and sixty were injured near Corning, N. Y., when an express train traveling at a rate of a mile a minute crashed into a passenger train filled with excursionists. A Platt Andrew, assistant secretary of the treasury, resigned and made grave charges against Secretary Franklin MacVeach. Both were instantly killed.