

# R. R. FUND REPORT BY CRANDALL & ROBERTS

## ITEMIZED STATEMENT FOR CONSTRUCTION FUNDS USED

### THE SUMMARY IS GIVEN BELOW

Complete Copy Containing All The Details Is On File With The City Recorder

For the benefit of the citizens of the city, as well as the city officials, a financial statement was called for a short time ago, together with a complete audit of the books.

To the City Council, Prineville, Ore. Gentlemen:—At the request of your Finance Committee, we have audited the expenditures of the Railroad Fund, up to August 31, 1918, and the account of the City Treasurer up to September 18, 1918, with the same.

We find the bills representing the expenditures in the greater part on file, a few being missing, evidently having been mislaid and which we have requested the parties to furnish copies to complete the files, and properly signed vouchers for the sums paid out.

We find the expenditures for September 1, 1918, as follows:

Right of way	\$26,621.42
Grading	80,557.12
Waterways	22,872.74
Fencing	10,526.53
Ties	24,020.92
Track	9,801.93
Laying and surfacing	27,073.17
Engineering	7,357.87
Legal Expense	3,788.05
Equipment	1,235.18
Insurance & Hospital	1,008.11
Interest	200.62
Postage	12.70
Telephone & Telegraph	112.28
Accounting	695.19
Transportation	2,589.23
Printing & Advertising	597.33
Supplies	409.74

Total \$219,480.03  
Of the expenditures charged to Legal Expense we find the following vouchers issued to the respective parties for the amounts indicated were the amounts charged to this account.

#### Legal Expense Account

Warrant No. 107 Statira Biggs, Resolution R. R. Bonds	\$ 2.00
136 Keeler Bros. Legal Service Bond Issue	3,250.00
Voucher No. 55 L. M. Bechtell, Contracts (repart L. M. B.)	4.50
57 L. M. Bechtell, Tel. contracts, etc.	14.00
283 L. M. Bechtell, Services Commissions Contracts	50.00
428 L. M. Bechtell, Services & cash advanced	11.60
483 L. M. Bechtell, Services in condemnation suits	227.75
539 Teal, Minor & Winfree service, 2nd bond issue	200.00
637 L. M. Bechtell, Legal services	23.00
832 L. M. Bechtell, Legal services & expense	5.20

Total Legal Expense \$3,788.05

We find the amounts paid from the Railroad Fund to the members of the Council, with the services rendered to be as follows:

D. F. Stewart, Mayor	128 1/2
Repayment of money advanced to Pat Haasting on his pay check	2.00
183 Repayment of money advanced board paid Mrs. Montgomery, R. E. Stewart account	4.85
634 May, 1917, Exp trip to Portland	25.00
Cash advanced Gogerty	50.00
Telephone account	2.70
Cash, 2 buckets (camp)	1.20
Fans & utensils (camp)	1.80
Cash advanced Jos. Walker, lab.	10.10
Do. A. R. Brown lab.	9.42
Do. Roe for meat	4.10
Do. for Eggs	1.40
Do. for eggs	5.25

Total 110.97

484 Payment of note and int. for money advanced before bond sale 2,040.33 |

473 13 days' lab. on pile driver	\$20.00
Cash adv. T. F. McCallister, deed	1.00
Do. F. Forest, deed	1.00
Do. McElfresh, deed	50.00
Do. Exp. trip to Portland	25.00
Do. Do.	22.00

Total \$131.00

792 Advances to pay laborers acct. no voucher signed by recorder and laborers were quitting:

G. W. Baker	\$ 79.95
H. E. Stewart	84.50
John Waite	33.00
Henry Waite	83.00
John Sondquist	290.00
A. H. Howe	122.90
Wm. Wright	97.55
David Frogge	50.00

All appearing on pay roll

Total \$751.20

H. D. Still, Councilman

400 Oct. 22, Supplies and lab.	20.75
477 Jan. 7, repair on tent	4.00
Voucher 477 not presented for payment	

Total \$24.75

G. P. Reams, Councilman

470 June 3, '18, Exp. trip to The Dalles	\$19.50
Int. on note	16.50

Total received \$36.00

N. G. Wallace, Councilman

265 Sept. 24, 1917, Assignment of Ben Fox lab. check	\$17.40
Amount received by Shipp & Perry or Prineville Planning Mill from the Railroad Fund from which J. B. Shipp may be interested in:	

7 Stakes	\$ 30.25
8 Stakes	23.55
172 Lumber & stakes	156.40
282 Do.	38.00
525 Do.	47.00
791 Ties & bridge timbers	1,856.45

This Ties and Bridge Timber Act. is an assignment of bills of the Demaris Bros.

No warrants issued to C. W. Foster or W. J. Pancake from Railroad Fund.

Amounts received by George F. Euston, City Recorder

40 Mar. 7, 1917, fees	\$ 5.80
88 Apr. 4, '17, 3 mo. salary less fees received	69.20
114 May 2, '17, salary, Apr.	25.00
173 June 8, '17, salary May	25.00
230 July 11, '17, salary for June, \$25; phone \$1	26.00
260 Aug. 2, '17, salary July	25.00
294 Sept. 5, '17, salary, Aug.	25.00
391 Oct. 2, '17, premiums, insurance, \$112.50; salary for Sept., \$25; postage \$2.	139.50
411 Nov. 16, '17, salary Oct.	25.00
434 Dec. 4, '17, Do. Nov.	25.00
467 Jan. 3, '17, Do. Dec.	25.00
508 Feb. 2, '17, Do. Jan.	25.00
524 Feb. 26, '17, Premium insurance	150.00
529 Mar. 2, '18, salary Feb.	25.00
565 Apr. 5, '18, Do. Mar. \$25 postage on Bonds, \$1.20	26.20
580 May 3, Salary Apr.	25.00
601 June 1, salary, May, postage on bonds \$4.50	29.50
213 July 6, Salary June	25.00
880 Aug. 2, Salary July	25.00
147 Aug. 31, Salary Aug.	25.00

L.M. Bechtell, City Attorney, received from the Railroad Fund, the following:

6 Feb. 1, '17, Fees	\$ 16.00
55 Mar. 7, '17, Tie Contract	4.50
87 Apr. 4, '17, Do. Logan, \$5; Service R. R. Ordinance, \$2; Advance on Rgt. of way deed \$1; Grading contract, Johnson, \$6. Payment advanced, \$2, total	15.00
194 June 27, '17, Filing suit Montgomery, \$5; filing summons, Montgomery \$2; Telephone \$1; filing suit city vs. Mead & Lude \$10; Sheriff's fees, Deschutes Co., \$6; Payment advanced, \$24; total	24.00
283 Service drawing contract Commission Certificates, etc. \$50; condemnation, Chas. Montgomery, \$35; trip to Redmond, Lude Sturdevant \$10; Trip to McCallis, Rt. of way matter \$5; Trip to Deschutes, and Bend, re Mead & Lude suits \$15; Recording satisfaction \$20; Service of summons \$2.20; Telephone \$1; Filing suit \$5; Payment advanced, \$39. Total	134.00
341 Service on Contract \$5; Typewriter paper \$2.50; Stenographer \$50; Telephone \$1.25; Filing suit Snoderly, \$5.00; Exp. trip to Portland in subscription \$25; Payment advanced \$34.25. Total	39.25
428 Telephone \$8.55; Trustee bond \$3; Recording R. of W. McKay Irrig. Dist. \$1; Message, Lude case \$7.5; R. of W. contract \$1; Trip to Livingstons \$2; checking R. of W. \$3; Payment advanced \$8.60. Total	11.60
483 Service in Condemnation cases: Wigle, \$50; Snoderly, \$50; Mead, \$60; Lude & Stewart, \$60; Telephone \$7.5; Making copies charter, \$4; Council meeting and preparing papers \$3; Total	227.75
637 Opinion for railway, re: Station, \$5; Opinion Messenger Heira R. of W. \$5; Opinion, Johnson contract \$2; Service re: which his contract \$1.50; Railroad contract, ordinance, etc., \$5; Resolution and deed, city to Messenger, \$3.52; Postage \$1; Total	24.00
832 Advice to Gogerty on R. R. contract and recording fee, \$2; Do. Carpenters' contract, \$2; Recording N. W. Townsite R. of W. \$1.20; Total	5.20

The amounts received by H. A. Kelly City Engineer, are as follows:

1 Feb. 27, '17, service	\$144.65
37 Mar. 8, '17, Service, \$107.14; Board \$23.14; Total	130.28
89 Apr. 4, '17, Exp. stamps rent of level	16.80
90 Apr. 4, '17, service, \$22.22; board 21.43; Ins. \$2.22; Total	143.43
115 May 2, '17, Service, 120; board \$20.57; deduction for instrument \$25; Ins. 20; Total	115.27
160 June 27, 1917, Service \$150; board \$31; Ins. 27; Total	155.73
204 July 6, 1917, Service 132.69; board \$27; deduction for instrument \$25; Ins. 23; Total	134.46
221 July 6, Car repairs and stamps	23.23
248 Aug. 1, Advanced payment, \$4.20; Service \$150; board \$31; deduction for instrument \$25; Ins. 20; Total	159.94
291 July 30 storage battery	44.20
292 Sept. 1, Service \$150; board \$31; Ins. 27; Tot.	180.73
385 Oct. 2, Jacobs Exp to Portland, 31.55; Service \$150; board 36.00; Ins. 25; Total	217.30
418 Nov. 7, Service \$137.77; board \$4.80; Ins. 24; Tot.	173.33
431 Dec. 4, Service \$125.94; board \$30; Ins. 22; Tot.	156.72
464 Jan. 3, 1918, Service, \$121.15; board \$31.20; Ins. 21; Total	152.14
507 Feb. 1, Service \$133.33; board \$3.60; Ins. 24; Tot.	166.69
527 Mar. 2, Service \$137.50; board \$31.20; Ins. 72; Tot.	168.48
559 Apr. 5, Service \$132.67; board \$3.62; deduction for instrument \$37.65; Ins. 23; Total	128.41
576 May 3, Service \$115.33; board \$28.80; Ins. 20; Total	143.98
595 May 27, Labor bills	54.75
616 June, Service \$150.00; board \$7.20; Ins. 27; Tot.	186.93
778 July Advanced to Pargot \$2.50; Service \$150;	

board \$36.00; Total	188.23
\$28 Advances to Waite	19.60
931 Aug. 10, Service \$150; board \$7.20; Ins. 27; Tot.	186.93

In Examining the Bills as Allowed and paid we find the following errors in amounts paid:

593 Earl Cross: reads \$331.38 less \$106.91 equals \$224.47; should read \$231.38 less 106.91 equals \$224.47; overpaid	1.00
587 Crook County Bank frt. bill, reads Wt. 90,320 at \$21 — \$198.67; should read 90,320 at \$21 — \$189.67; overpaid due from railroad	9.00
584 E. T. Johnson & Co. force acct. reads \$1,143.23 should read \$1,142.23; error in issuing warrant, over paid	1.00
542 E. T. Johnson & Co. force acct. reads \$3,039.94 should read \$3,071.78; error footing overpaid	17.16
536 M. Delore reads 2 days in Feb. at \$3.50—\$7; 6 1/2 days in Mar. 8 1/2 d. \$3.50 \$29.75; should read 2 days Feb. at \$3.50—\$7; 6 1/2 d. Mar. at \$3.50—\$22.75; overpaid	7.00
538 Pac. Tel. & Tel. Co., reads amt. \$7.74; Includes balance from previous statement, \$40; \$40 paid by voucher 521 overpaid	.40
\$20 Ladoux & Ladoux, bill No. 1,423 footing reads \$718.59; should read \$707.87; overpayment	10.72
Irwin Hodson Co.: 330 Irwin missing warrant issued for \$6.75.	
415 Irwin Aug. 10, 1917, warrant issued for \$3.75; overpaid	\$8.75
Have asked Irwin-Hodson furnish duplicate invoices. Jap Ireland:	
326 Sept 6, 1917, reads for \$5, voucher 403 Oct 22, 1917, reads for \$15, which includes item of voucher 362 overpaid	\$5.00
123-A Irwin-Hodson Co. Apr. 18, 1917, footing of bill (Miles) reads \$30.54; and should read \$30.54; overpd	.20
174 E. T. Johnson Co. force acct. for May, 1917, reads \$116.63; should read \$113.25 error footing	3.38
694 Hanley Employment Agency, June 21, '18, 1 fare no receipts, \$7.51; June 19, '18, 4 fares, \$30.04; June 20, 18, 1 fare, \$7.81, is not item on June 20, 1918, on voucher 697 a duplicate on charge on 694. Overpd	7.41
129 R. E. Stewart reads \$9.62 (no deduction for board) 485 reads amount paid for board of R. E. Stewart \$4.85; payroll Apr 30, '17 reads R. E. Stewart, \$9.62 less board, \$4.85, balance due \$4.77; overpaid on 129	4.85

We have prepared a statement herewith on the report of the Bond Issues of \$200,000.00

The amount received by Mr. H. Baldwin, Trustee, on the subscriptions of Certificates of Indebtedness was \$25,700.00. There was \$8,500 of this paid by issuing bonds for \$8,000.00 and resuing Certificates for \$500.00 leaving a balance of \$17,200.00 unpaid. As a few subscriptions were not paid in full the certificates were not issued for them, waiting for the balance to be paid.

There are unpaid bills filed with the City Recorder in the sum of \$12,486.11.

As you will note on the statement of account of D. H. Peoples, Treasurer, his account is overdrawn for \$460.25.

And also the account of W. H. Reams, paying account, is overdrawn to the amount of \$3.19.

The payrolls should be standardized and ruled with sufficient columns to take care of the various deductions from total labor cost.

We enclose herewith also the statement of account of D. H. Peoples, City Treasurer, with the Railroad Fund, Report on Bond Issues, Report on Certificate of Indebtedness, and Report on the special deposit made with Redmond Bank of Commerce to pay certain freight bills when presented.

Respectfully submitted, CRANDALL & ROBERTS, C.P.A. By Max Crandall

Statement of account of Mr. D. H. Peoples, Treasurer of the City of Prineville, with the Railroad Fund, to September 18, 1918

DR.

To amount received, proceeds, notes given \$ 9,200.00 |

Sale, bond issue No. 1 100,000.00 |

Sale, bond issue No. 2 96,015.00 |

Sale Cate of Indebtedness by trustees 25,700.00 |

To amount received, Int. on Certificates of Dep. 3,550.00 |

Do Accrued, bond int. 661.83 |

Do. refund on overcharge W. F. King Co., \$15.34  |

W. J. Knight, \$4.40;

frt. bills, \$37.08;

Sale hay, \$15.50; rent of warehouse, \$2; Interest Liberty bonds \$8.77

Cancelled vouchers returned 3,535.28 |

Redmond Bank of Commerce, balance of frt. acct. 99.76 |

Overdraft 460.25 |

Total \$239,205.71 |

CR.

By vouchers paid \$234,765.73 |

Construction acts, \$217,055.72; notes repaid \$9,200.00; Indebtedness redeemed with bond, \$8,000.00; Indebtedness certificates by reissue redeemed, \$500.00  |

By warrants paid 4,539.52 |

By int. paid on same .46 |

Total \$239,305.71 |

Report on Certificates of Indebtedness

Amount received by H. Baldwin, Trustee, on subscription, \$25,700.00 |

Amount Certificates, surrendered for bonds, 8,000.00 |

Amount certificate, surrendered for release	\$500.00
Subscriptions outstanding	17,200.00
Total	\$25,700.00

(Certificates not issued for Subscriptions not completed).

#### Report on Bond Issue

Series No. one, amount

Issue \$100,000.00 |

Amount received 100,000.00 |

Series No. two, amount

Issue \$100,000.00 |

Amount received: 62

bonds at \$1,000 62,000.00 |

10 bonds at \$950 9,500.00 |

15 bonds at 13,800.00 |

3 bonds at 2,715.00 |

Total \$88,015.00 |

Discount allowed 1,985.00 |

2 bonds issued to contractor and included in settlement at 1,900.00 |

Allowing discount of 100.00 |

3 bonds exchanged for certificates of indebtedness 8,000.00 |

Total \$100,000.00 |

Report on W. H. Reams payroll account to Aug. 20th 1918

DR.

Warrant No. 603 \$ 250.00 |

Warrant No. 633 500.00 |

Warrant No. 684 1,000.00 |

Warrant No. 794 1,000.00 |

Warrant No. 818 1,000.00 |

Warrant No. 857 500.00 |

Warrant No. 859 1,000.00 |

Warrant No. 871 500.00 |

Warrant No. 873 500.00 |

Warrant No. 876 500.00 |

Warrant No. 928 715.05 |

Warrant No. 946 6.81 |

Amount net sales of commissary as deposited Aug. 10. 100.35 |

Return of deed by D. F. Stewart 9.60 |

CR

O. D. 3.19 |

Check No. 103 not yet presented  |

Checks issued \$8,585.00 |

Cashing check, error in .05 |

Total \$8,585.00 |

Report on Monies deposited with the Redmond Bank of Commerce to pay freight bills when presented:

Warrant \$ 800.00 |

Warrant 832.09 |

Frt. bill, July 28, '17 \$1,632.09 |

Do. July 28, '17 456.74 |

Do. Aug. 3, '17 178.02 |

Do. Aug. 4, '17 140.03 |

Do. Aug. 4, '17 197.57 |

Do. Aug. 9, '17 140.45 |