

16 2/3 PER CENT SALE!

Beginning Friday, Jan. 10th, and Ending Saturday, 18th

THAT means one-sixth of the price off on goods. Sharpen your pencil and figure how a merchant can live and do business that way. But we need more money right now, and besides it is quite in style to put on a big sale if one don't make a cent. But coming to the point, here are but a few of our many bargains, as space and time forbid mentioning more.

Everything in the Dry Goods Department not marked with a pink ticket will take a discount of 16 2/3 per cent.

Bargains in Dress Goods		Bargains in Blankets		Bargains in Shoes, Etc.	
Heavy reversible goods, 56 inches wide, for coats and suits, \$2.50, now	\$1.78	Unsurpassed bargains in blankets, wool or cotton. Heavy grey wool blankets, 12 quarters wide, \$4.50, now	\$3.48	Our shoes, big, little or indifferent, are ready for slaughter on the bargain counter.	
Heavy plaid mackinaw, 60 inches wide, just right for jackets and coats, \$2.75, now	\$1.98	Heavy wool plaid, 70x80 inches, \$6, now	\$4.68	Men's and boys' hats, 50c per hat off.	
Broadcloth, all colors, 56 inches wide, sold for \$2, now	\$1.68	Beautiful heavy wool finish blankets, 64x78 inches, \$3, now	\$2.27	Men's shirts, the regular 16 2-3 per cent off.	
French and tissue gingham, 25c quality, now	19c	Grey, tan and white wool finish, 60x76 inches, \$2.25, now	\$1.63	A few boys' nightgowns, 60c values, now at	42c
All suitings and dress materials 16 2-3 per cent off.		White cotton blanket sheets, size 80x90 inches, \$1.25, now	97c	Canvas gloves, four pairs at	25c
				\$3 sweaters now	\$1.98

Remember this sale only lasts a few days because we have to start invoicing soon to find out how much money we have made or lost. Come early and avoid the rush. Sale opens Friday, January 10, 1913.

Ashland Trading Company

TELEPHONE 122

ASHLAND, ORE.

EXPERT'S REPORT ON COUNTY BOOKS

COMPLETE REPORT OF MAN SELECTED TO EXAMINE INTO JACKSON COUNTY FINANCES BY THE COUNTY COURT

Report of J. H. Wilson, on examination of officers' books and accounts, for Jackson county, Ore., from July 1, 1912, to January 1, 1913:

Jacksonville, Ore., Jan. 3, 1913. To the Honorable County Court, Jackson County, Oregon:

Gentlemen: I have made an examination of the books, accounts and vouchers of the several county officers handling county funds, from July 1, 1912, to January 1, 1913, and report as follows:

The School Superintendent, J. P. Wells.

The superintendent has received: From permits \$60.00 From examinations 92.00 Which amounts he has forwarded to the state superintendent of public instruction.

He has received from the treasurer, J. M. Cronemiller, all school superintendent's appointments' orders and duly receipted for the same, as by law provided, except the orders redeemed in December, at which time the superintendent was absent attending a meeting in Salem.

The County Recorder, Fred Colvig. The recorder's office earned and collected fees from July 1, 1912, to January 1, 1913, as follows:

Month	Fees	Indem.
July	\$447.95	\$ 6.00
August	587.77	25
September	467.40	20.00
October	571.63	15.00
November	431.10	6.50
December	454.65	

Totals \$2,960.75 \$47.50 These fees have all been deposited regularly in the treasury each month as earned.

The recorder is much cramped for room in his office.

His office force necessarily occupies much of the available office room, and desk room for use of the public is very scarce. This works a decided inconvenience on the public, and is a source of constant embarrassment to the recorder.

The recorder's vault is too small. It is filled with books, many of which they are compelled to pile on the

floor, resulting in the certain destruction of these invaluable public records.

If the public records of Jackson county are to be preserved from mouldering and decay, some adequate arrangement will have to be made for their better protection. This is especially the case with the city maps.

It would be possible to rearrange the offices in the court house at Jacksonville with very small expense and without making any further additions to the building, by utilizing still further some court room space and placing the assessor upstairs where he would have a much better office than he now has, and thus make room for the sheriff on that side of the building downstairs. As I have had considerable experience with court houses, I will add a page suggesting how the space in the court house could be made to serve all purposes of Jackson county for many years, without any appreciable cost.

The recorder keeps his work up to date, or nearly so.

He has been fortunate in the selection of assistants, both of whom he has trained to a high degree of efficiency. I think I am safe in saying that the recorder of Jackson county and his two assistants do as much work as four copyists ordinarily perform.

The County Clerk, W. R. Coleman. The county clerk has earned and collected as fees, and deposited each month in the treasury from July 1, 1912, to January 1, 1913, the following amounts:

Month	Amount
July	\$ 495.85
August	441.80
September	489.40
October	436.60
November	388.05
December	478.95

Total \$2,694.65 The county clerk has been keeping his work up to date in good shape. The circuit court throws a large amount of business on the clerk. The probate court, the county court and the public generally

keep his attention fully engaged all the time.

In addition to these duties, the clerk has naturalization business, a job between the circuit court and the department of commerce and labor.

He has a considerable volume of scalp bounty business and registration therefor consumes much time and labor. He has the computation of the levies on the tax rolls, which with 15,000 or 16,000 different computations requires much labor, and he has the issuance of game licenses, which lays a burden on the county for which there is no repayment. This game license all goes to the state. It is placed in the hands of the county clerks for convenience, but it costs Jackson county several hundred dollars for the state's convenience, which is not right.

The bulk of this labor returns no money to the county, but the law imposes it, on the clerk, and therefore the financial returns of his office are no criterion to the amount of work accomplished in the office.

The hunters' and anglers' licenses issued during the year amount to \$6,342, of which \$5,110 has been forwarded to the state treasury, as evidenced by his receipts Nos. 15302, 18627 and 23971. The balance has been deposited with the treasury and receipt on file.

The county clerk's scalp bounty warrants issued agree, according to their stubs, with the reports sent to the state treasurer, and amount to \$342. State treasurer warrants for \$44.25 have been received and deposited in the treasury by the county clerk, and \$126.75 is still due from the state treasury.

I have examined and compared with the warrant register the list of county warrants ordered canceled by the county court on September 4, 1912, and find that the county clerk has correctly noted the cancellation thereof on his warrant register.

I have compared all bills audited by the county court from July 1, 1912, to January 1, 1913, with the warrant register, and find all warrants registered in the amounts audited by the county court.

The county clerk on January 2, 1913, deposited in the treasury the following amounts:

Amounts of fees due from him by my report of April, 1912, due Jan. 1, 1913	\$302.75
Amount by report of July, 1912	35.00
Total	\$337.75

This report does not include the money on deposit with the clerk which will be turned over to Mr. Gardner, his successor.

The Sheriff, Wilbur A. Jones. The sheriff has collected from January 1, 1912, to January 1, 1913:

Mileage fees, \$203.20, which amount has been deposited in the county treasury, December 31, 1912.

From July 1, 1912, to January 1, 1913, the sheriff has collected taxes as follows:

1909 taxes, page 24, collection register, collected prior to July 1, 1912, \$584.19; deposited July 2.

1911 taxes, page 21, collection register, collected prior to July 1, 1912, \$12,876.30; deposited July 2.

1911 taxes, page 24, collection register, \$24,779.80; deposited July 30, less \$124.28 error allowed.

1911 taxes, page 63, collection register, \$14,676.05, less \$121.28 error allowed; deposited July 6.

1911 taxes, page 67, collection register, \$5,994.09; deposited July 19.

1909 taxes, page 15, collection register, \$49.20; deposited August 15.

1910 taxes, page 53, collection register, \$3,259.01; deposited August 15.

1910 taxes, page 59, collection register, \$160.49; deposited August 8.

1911 taxes, page 84, collection register, \$15,873.47; deposited September 27.

1911 taxes, page 26, collection register, \$3,357.13; deposited October 10.

1911 taxes, page 33, collection register, \$14,000.40; deposited October 29.

1911 taxes, page 91, collection register, \$14,382.62; deposited October 10.

1911 taxes, page 36, collection register, \$26,811.98; deposited November 12.

1911 taxes, page 49, collection register, \$24,393.26; deposited November 20.

1911 taxes, page 59, collection register, \$12,788.10; deposited December 7.

1911 taxes, page 108, collection register, \$10,207.96; deposited December 24.

The above amounts duly deposited in the treasury as indicated above on the dates shown.

The following amounts were due the treasury on January 1, 1913: Receipt No. 16744 \$ 35.51

Certificate of delinquency 245	1.04
Certificate of delinquency 246	41.15
Certificate of delinquency 184	18.40
Certificate of delinquency 186	9.94
Delinquency certificates as shown by page 129 (1908), register	493.83
Redemption certificate No. 529	26.37
Redemption certificate No. 530	8.55
Redemption certificate No. 601	7.14
Redemption certificate No. 602	17.28
Redemption certificates Nos. 525, 526, 527	17.92
Redemption certificate No. 90	49.27
195 taxes, page 148, collection register	75.89
1906 taxes, page 123, collection register	193.83
1907 taxes, page 129, collection register	8.61
1908 taxes, page 133, collection register	133.66
1909 taxes, page 48, collection register	306.77
1910 taxes, page 16, collection register	22.02
1910 taxes, pages 54-55, collection register	2,083.09
1910 taxes, page 60, collection register	15.68
1911 taxes, page 51, collection register	1,091.78
1911 taxes, page 52, collection register	784.69
1911 taxes, pages 68-69, collection register	1,548.77
1911 taxes, page 106, collection register	11,079.24
(Deposited Jan. 2, 1913)	
1911 taxes, page 111, collection register	1,122.65
1911 taxes, pages 112-113, collection register	2,239.34
Total amount due county	\$21,423.42
Less receipt No. 15873, which was deposited twice	\$ 44.35
Balance in hands of sheriff Jan. 1, 1912	\$21,379.07
Deposited Jan. 2, 1912	11,079.24
Deposited Jan. 4, 1913	10,299.83
As soon as Sheriff Jones ascertained his accounts were short he immediately procured the amount from private resources and deposited	

it in the treasury on January 2 and January 4, 1913.

I will state that in my opinion the bulk of these delinquencies occurred prior to 1912.

On January 1, 1912, I had against the sheriff \$21,095.01, and these amounts were deposited between January 8, 1912, and April 13, 1912. There were numerous tax collections showing date of collection a number of months prior to January 1, 1912.

At the time the money was deposited taxes for 1911 were coming in freely, and the sheriff had on hands a large sum of money from 1911 collections.

It became known that this shortage was evident January 1, 1912, as soon as my report was published, and consequently I came down to Jacksonville in June, 1912, voluntarily to investigate to the first of July, at which time the sheriff and treasurer both showed me statements from their banks showing the deposit to their favor July 1, 1912. The sheriff showed me bank balances of \$63,943.49 cash and currency and checks of \$2,695.55 and two deposits dated June 28 and June 29, according to the sheriff's deposit book aggregating \$13,460.49, or a total of \$80,099.53, as I had charged him on July 1 with but \$79,214.50, the overplus being money on hand for which receipts had not been written. I was satisfied that he actually had the county's money safely in the banks and treasury. I notice, however, that the deposits were made July 2, which in the event the money deposited was drawn from the banks that day, would diminish his balance on hand of actual cash and bank balances by that amount. That, however, does not affect this report in any way.

Changes Recommended.

I would again urge upon the sheriff the importance of complying with the letter of the law in making deposits, which calls for all taxes collected to be deposited every week. It would be better to deposit every day, and for the sheriff to keep an accurate daily cash book or a cash book in addition to his tax collection register, which is a cumbersome volume and impossible to be written as rapidly as taxes are collected.

In order to deposit daily collections the treasurer will have to open a special "sheriff's daily deposit" account, which will not be distributed to his funds, but the distribution