OFFICIAL AUDIT OF COUNTY BOOKS.

Jacksonville, Ore., Feb. 29, 1916.
The Honorable County Court, Jackson County, Oregon.

October 1, 1914, to December 31, 1915.

Gentlemen: According to your appointment, I have made an official audit of the books and papers of the several officers of Jackson County, handling county funds, and report as follows:

The County Assessor.

The Assessor has collected personal property taxes to the amount of $10,548.29, some of which, however, were collected prior to October 1st, 1914, but deposited thereafter. And some of which have been deposited in the treasury since the 1st of January, 1916. All of the Assessor's collections have been duly dedopisted in the treasury, and, so far as the County money he has handled is concerned, he is entitled to be released on his official bond. This is by far the largest collection of personal property taxes collected by any assessor in the twelve counties where I have been auditing the books this year.

The County Recorder.

The County Recorder has transacted business in his office, recording instruments, satisfying mortgages, etc., from which the following fees were collected:

October, 1914	$ 331.95
November, 1914	392.30
December, 1914	325.10
January, 1915	321.85
February, 1915	261.55
March, 1915	388.15
April, 1915	324.95
May, 1915	374.05
June, 1915	345.50
July, 1915	302.50
August, 1915	340.05
September, 1915	337.95
October, 1915	305.70
November, 1915	317.50
December, 1915	363.30
	$5,032.40

These fees are divided into the following items:

Fees of office	$4,679.90
Torrens law	153.30
Copy records for abstractors	199.20
	$5,032.40

I compared each instrument of record, and each release, and entry calling for a fee with the fee book of the Recorder, and found that all had been duly entered thereon in the right amount. I added this book up and found that the Recorder had duly deposited all fees in the treasury. The records have been made accurately, and exhibit unusually good workmanship.

The County Clerk.

The County Clerk has earned and collected the following fees:

October, 1914	$ 462.50
November, 1914	370.90
December, 1914	392.60
January, 1915	346.20
February, 1915	342.65
March, 1915	427.80
April, 1915	369.35
May, 1915	289.87
June, 1915	300.15
July, 1915	390.00
August, 1915	438.45
September, 1915	551.95
October, 1915	451.05
November, 1915	504.20
December, 1915	433.00
	$6,070.67

This money has all been regularly deposited in the treasury.

Both the Recorder and Clerk deposit at the end of the month, promptly all the fees earned in the previous month. I have compared the original entries upon which these fees were earned with the entries in the Clerk's fee book, and they agree. One item was delayed in the collection on account of a delay in an estate, by instruction of the judge. There are several uncollected fees in estates, now in process of collection, and the Clerk is making every effort to collect them. I have allowed this account to stand.

The county warrants have been drawn as authorized by the County Court, which I have ascertained by comparing the bills carrying the court's endorsement with the warrant register.

I have examined the issue of bounty sctipt and find it has been drawn correctly.

The County Clerk has brought his office to a high degree of efficiency. I seldom find a clerk's office administered any better than this one.

The Sheriff.

The Sheriff has collected fees and mileage to the amount of $737.20, all of which has been deposited in the treasury promptly each month. He has collected the following taxes:

Collection prior to October 1, 1914	$ 7,548.54
Collection in October, November and December, 1914	5,358.46
Old delinquent collections, 1915	9,491.11
1913 collections	81,144.03
1914 collections	263,362.77
Total	$366,904.91

All of these tax collections have been promptly deposited in the treasury. The Sheriff is observing the law requiring all delinqents to be brought forward on the current rolls and entered upon tax receipts. This is a hugh task, and they are doing the work as diligently as possible during the stress of a heavy tax collection. It is praiseworthy in the Sheriff to find his office administered with no bustle nor confusion. Only expert men are employed in the office, in the tax collections and other departments of the office. And it is a great pleasure to find Jackson County coming forward as one of the best officered and equipped counties in the State. Undoubtedly it is economy to employ only efficient men in the office of Tax Collector. I have scanned every tax collection and every fee coming into the office and I find nothing out of place nor entered wrongly. This is an unusually good record.

The Treasurer.

The Treasurer had on hands October 1st, 1914, $441,365.99.

During October, November and December, 1914, he collected:

Old 1913 taxes paid in	$ 63,769.64	
Singler sheriff taxes	26,857.07	
Singler mileage	172.20	
Assessor taxes	916.05	
Bank interest	1,754.24	
Hunting and angling licenses	1,182.00	
J. P. fine	135.00	
Clerk's fees	1,226.00	
Recorder's fees	1,049.35	
Trust fund	428.55	
Estray sales	7.05	
Forest rentals	2,695.26	
Refund	97.91	
Maintenance	50.00	
Surplus	388.13	$100,728.45
Total		$542,094.44

During October, November and December, 1914, the Treasurer paid out as follows:

Special school orders	$ 20,861.43	
City orders	17,908.35	
City road orders	109.57	
Warrants road fund	10,662.58	
Pacific Highway	144,527.67	
School superintendent orders	29,778.92	
High school orders	4,550.54	
Hunters' and anglers' lisense	1,182.00	
Fire patrol	98.58	
Fines to state	42.50	
County pathologist	2,000.00	
Interest on road bonds	12,500.00	
Trust account	398.49	
State taxes	70,174.00	
County warrants	30,417.59	
Interest thereon	5,810.47	
County warrants paid on taxes	4,306.75	
Interest thereon	403.01	
Warrants on road district	6,521.78	
Indemnity	217.96	
Fire patrol	68.49	$362,540.68
Balance January 1st, 1915		$179,553.76

During the year 1915 the County Treasurer received the following amounts:

Surplus	$ 521.79	
State school	12,146.75	
Refunded	1,352.41	
Use gas engine	5.00	
Bank interest on deposits	4,122.31	
Estray	13.00	
State bounty	1,033.50	
Hunting and angling license	1,805.25	
J. P. fines	232.80	
Forfeit bail	150.00	
Coroner	67.25	
Sales property	90.73	
Trust	1,360.23	
Motor vehicle fund	2,780.70	
State land sales	173.13	
Fair fund	1,606.13	
Toepper property sold	100.00	
Clerk's fees	4,828.62	
Recorder's fees	3,983.05	
Sheriff's fees	565.00	
Singler old taxes	33,271.88	
Singler, 1914	256,152.46	
Assessor taxes	8,814.88	
Assessor taxes	817.36	
Taxes 1913	50,626.18	
Colvig taxes collected 1914	375,612.16	$762,233.57
Total		$941,787.33

During the year 1915 the Treasurer has disbursed as follows:

Paid special school orders	$ 89,457.73	
City orders	118,937.39	
School superintendent's orders	91,482.08	
High school orders	13,224.77	
Road fund orders	25,803.57	
Road district orders	46,060.68	
Pacific Highway orders	37,202.71	
Hunters' an dang'ers' licenses, state	2,498.95	
County fund warrants	57,416.10	
Interest thereon	13,328.67	
County general fund, paid on taxes	51,187.56	
Interest thereon	3,723.20	
Fine sent to state	12.50	
Special trust funds	742.45	
Refund	1.77	
School district orders	55,115.01	
Advertising fund	846.54	
Special city road orders	119.58	
Stamps	825.00	
Salary orders paid	35,350.90	
State taxes paid	97,278.01	
Personal tax overcharges repaid	617.61	
Interest on road bonds	25,000.00	
Fire patrol	3,057.05	
School and library orders	1,158.88	
Advertising and fair orders	2,451.13	$772,899.84
Balance January 1st, 1916		$168,887.49

On January 1st, 1916, the Treasurer's balances in the several banks where he keeps his balances in Jackson county, according to the bank statements, was as follows:

First State Bank of Eagle Point	$ 6,100.83
Medford National Bank	33,864.45
First National Bank of Ashland	22,667.69
Jackson County Bank	22,380.88
Pine Belt Banking Company	2,300.00
Citizens Bank, Ashland	7,703.00
Farmers and Fruitgrowers Bank, Medford	10,294.47
First State Bank of Rogue River	2,373.79
Central Point State Bank	10,138.02
Bank of Jacksonville	4,191.29
First National Bank of Medford	39,695.28
State Bank of Talent	4,606.80
Total in bank	$166,316.50
Cash in safe	5,170.58
Total	$171,487.08
Outstanding checks	2,599.59
Balance	$168,887.49

I have no way of verifying the cash in the safe. The amount quoted is taken from the Treasurer's ledger of the 1st of January, 1916.

I proved the receipts and disbursements of the Treasurer by his documents of original entry, and verified the several amounts by the Treasurer's book balances.

His books are correct, and he has accounted for all money coming into his hands by virtue of his office and is entitled to be exhonorated on his official bond, as are all the officers whose accounts I have examined in Jackson County this year.

Respectfully submitted,
J. H. WILSON,
Certified Public Accountant.

Filed March 3rd, 1916.
G. A. GARDNER, Co. Clerk.

Examined and approved March 4th, 1916.
F. L. TOU VELLE, County Judge.
WM. C. LEEVER, Co. Commissioner.

FINANCIAL STATLMENT OF THE SPRINGS WATER COMMISSION
Week Ending March 10, 1916.

Date.	Vr. No.	Name of Party Issued To and Items.		Amount.
3-3	1733	W. N. Grubb, damages account of pipe line		$ 10.00
3-4	1734	Pacific Tank & Pipe Co.		16.96
		4 2x2 couplings, F. & D.	$ 7.00	
		2 1x1 couplings, F. & D.	3.00	
		2 1x4 companion flanges	1.00	
		4 2x1 reducing flanges	5.96	
			$16.96	
	1735	Loomis & Nelson, 5 gallons coal oil		1.50
	1736	McNair Bros.		2.15
		2 balls twine, 15c; 1 T. W. ribbon, 75c	$0.90	
		Journal paper, 25c; ink, 10c	.35	
		1 doz. photo mailers	.50	
		Corks, 10c; oil, 10c; eraser, 5c	.25	
		1 stick file, 10c; 1 clamp, 5c	.15	
			$2.15	
	1737	C. H. Metcalf, on acct. March salary as auditor		5.00
	1738	J. Galbraith, 48 hrs. labor at $2.50 day		15.00
	1739	W. R. Kincaid, damages account of pipe line		10.00
	1740	R. J. Shaw, 24 hrs. labor at $2 day		6.00
	1741	L. M. Eagon, 36 hrs. labor at $2 day		9.00
	1742	C. A. Shutts, 40 hrs. labor at $2 day		10.00
	1743	H. N. Stratton, 36 hrs. labor at $2 day		9.00
	1744	F. Babcock, 36 hrs labor at $2 day		9.00
	1745	F. Hendrix, 36 hrs. labor at $2 day		9.00
	1746	B. Walker, damages account of pipe line		10.00
	1747	Sadie Walker, damages account of pipe line		75.00
	1748	M. M. Tucker, damages account of pipe line		125.00
5-6	1749	J. M. Densmore, making two keys for sulphur springs		.40
	1750	Oscar Lowe, damages account of pipe line		6.00
	1751	G. W. Dunn, damages account of pipe line		2.50
	1752	George Owen, damages account of pipe line		4.00
	1753	H. H. Gearhart, damages account of pipe line		15.00
3-7	1754	Postal Telegraph Co., message to San Francisco		2.22
	1755	O. J. Rathburn, damages account of pipe line		15.00
	1756	Mark True, damages account of pipe line		5.00
3-8	1757	Ashland Printing Co., publishing financial statement 3-6-16, 216 lines at 5c		10.80
	1758	T. T. Reeder, damages account of pipe line		5.00
	1759	S. C. Spencer, damages account of pipe line		15.00
3-9	1760	L. O. Van Wegen, on acct. March salary as plant superintendent		45.00
	1761	L. O. Van Wegen, auto hire.		30.00
	1762	C. H. Metcalf, on acct. March salary as auditor		5.00
		Total		$483.53

Funds.

	Operating.	Incidental.	Finishing.
Balance last report	$ 433.86	$3,000.00	$3,070.77
Transferred from Incidental to Park Imp. Fund	....	6.00	....
	$ 433.86	$2,994.00	$3,070.77
Disbursed per this report	45.00	102.90	67.00
Balance this date	$ 388.86	$2,891.10	$3,003.77
	Publicity.	Fountain.	Park. Imp.
Balance last report	$1,130.43	$ 463.89	$ 746.26
Transferred from Incidental to Park Imp. Fund	....	....	6.00
	$1,130.43	$ 463.89	$ 752.26
Disbursed per this report	1.50	20.68	246.45
Balance this date	$1,128.93	$ 443.21	$ 505.81

All other funds same as last reported.
J. P. DODGE, Secretary. BERT R. GREER, Chairman.

Belleview Notes

(By the Language Classes of Belleview School.)

Mr. and Mrs. C. A. Brown and Mrs. Buchanan shopped in Ashland Thursday.

The Gibson family left Thursday afternoon for Canada, where they expect to make their home. We regret losing this estimable family from the community, but wish them happiness and prosperity in the land of their choice. A family by the name of Claxton, who exchanged ranches with Mr. Gibson, is expected here from Canada about the last of the month. We are ever ready to extend the glad hand to the newcomer, but would rather not have to give up one family to get another in the community.

The following pupils were neither late nor absent for the past month: Advanced room: Earl Brown, Wilbur Beagle, Frank Hardin, Edgar Buchanan, Kee Buchanan, Ruth Eske, Katie Buchanan, Lillie Phelps, Carl Beagle and Richard Stubbs. Primary department: Lila Hardin, Daisy Phelps, Kathleen Gibson, Bernice Kenyon, George Gibson, Clyde Moore and Albert Eske.

The spelling bee held on Tuesday evening of last week was certainly an interesting event. The house was full and the interest was more intense than at any time before. The school came very near defeat. We spelled "down" twice. The first time resulted in a tie, there being one remaining on each side when a word came that had been copied wrong on the list. While both remaining spellers got it right, it was called missed by both—the mistake being discovered when the word was looked up in the dictionary. The last round resulted in a victory for the school, but so close that there was little glory in the victory and no disgrace in the defeat. Our next contest will be held on next Wednesday evening. We take this opportunity to thank the outside people, both from town and this vicinity, for their interest and good behavior at these spellings.

Mrs. Stewart of Ashland called at the school house Friday afternoon.

The Parent-Teacher Circle held a most enjoyable and interesting session Thursday evening. Superintendent Briscoe's address on "Rural Life" was not only intensely interesting to every one, both young and old, but furnished some vital things about which to think. This address is considered by all who heard it as one of the very best we have ever had. The other features of the program were good. J. B. Hunter deserves special mention for a reading, "The Cremation of Sam McGee," which he delivered in a very pleasing manner. The male quartet burst into song, and the audience was so intoxicated with the good things to which it had been listening that an encore resulted. A few went so far as to say the music was good. The surprise of the evening came when five plates of hot biscuits slowly steamed up and took positions upon a table directly in front of the audience, to be judged for the prizes—one for the best and also one for the worst batch. These biscuits had been made by five of the "men folks"—two old bachelors and three Benedicts of the community. The surprise was that they were of such fine quality that there was no worst and it required much time and many samplings to find a best. Finally those made by one of the married men was pronounced best and a bachelor's second best—proving that bachelors are not the only ones who must of necessity know something of the culinary art. The first prize was a nice large gingham apron, the second a book of cake recipes. The refreshments consisted of hot biscuits, butter and honey, and coffee. The house was crowded to its utmost capacity and the men's efforts were pronounced a success.

Car Shortage Fuss Not Understandable

Local railroaders find it hard to understand the fuss being made all over Oregon over the prospects of a continued car shortage. President Sproule of the Southern Pacific met with the state commission at Salem and while assuring them that the railroad would do its best to supply Oregon shippers, rather left the impression that the shortage was liable to become worse.

While the shortage by next fall may become great, local railroad employes reports hundreds upon hundreds of empties going north into Oregon. Every day between fifty and seventy-five empty cars, besides the usual amount of loaded cars, are going north.

Clifford E. Dana will accept a few more pupils in piano or voice culture. 83-2t*