

HEPPNER HERALD

SUPPLEMENT

VOLUME 4

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NO. 29

No Shortage in Sheriff's Office

Crandall & Roberts, expert accountants, who have recently audited the books in the sheriff's office, have filed their report with the County Court. The report shows that all apparent discrepancies in the affairs of the office have been due to clerical errors and that no shortage exists. The report follows:

To the Honorable County Court of the County of Morrow, Heppner, Oregon.

Gentlemen:—

We have made an audit of the Tax Rolls of 1909, 1910, 1911, 1912, 1913, 1914, 1915 and 1916, as pertaining to the collections on same, from January 1, 1917, and on account of the various rumors now rife through your county, we have concluded to make this special report as of November 1, 1917, instead of January 1, 1918.

As our recommendations pertaining to handling cash collections had not been entirely followed and owing to the many errors creeping in the keeping of the Collection Register in consequence, it has taken considerable extra time to obtain final results.

On the statement of the 1910 tax roll you will see a credit of \$1.57 due Mr. McDuffee. This discrepancy occurred when in settling for the amount shown on our report as being on hand at our last report the amount previously accounted for on August 23, 1916, was included, making an over payment of \$245.90. The collection during this last period for which we report herewith, amounted to only \$244.35 leaving an over payment to County Treasurer of \$1.57.

On the statement of 1916 Tax Roll, you will note a credit to Mr. McDuffee of \$1,196.39. This discrepancy occurred when through clerical errors several cash payments were entered twice in Collection Register. These items were the cause of the apparent shortage of cash when settlement was to have been made for all collections on delinquent Rolls.

We have found, after adjusting these discrepancies with many others, that the amount of Cash in the various banks with moneys in the safe are sufficient to balance the amount due the County.

There has been a daily cash balance sheet prepared and the use of this in the future, with the improvement suggested for using the cash collection slips, will prevent the em-

barrassing situation produced by the methods used in the past. The lack of daily balance sheets, however, is a prevailing trait of most Sheriff's collecting departments all over the State.

We have made pencil entries of payments on the 1916 Tax Roll as memorandums only and these should all be corrected by entry in ink.

The payments on the 1915 Taxes have not been entered on that Tax Roll. This should be done as the roll is the only record really recognized as legal, the receipts being auxiliary only.

There are a good many entries to be made on the original tax rolls for various years to complete the records as to disposition on delinquent taxes. There has been many Certificates of Delinquency issued to Morrow County as well as to individuals and all have not been entered on the rolls.

We have not adjusted the errors that have been made in segregating the funds in collections of special taxes. We will attend to this at the close of our audit at the first of the year.

We have prepared statements covering all the points in the accounting of the foregoing mentioned rolls and furnish the same herewith, in which we have set forth the various items that you may be interested in.

Yours very respectfully,
CRANDALL & ROBERTS,
By Max Crandall.

Dated, Heppner, Oregon, November 21, 1917.

Aged Pioneer Passes

Robert Matteson, pioneer resident of Heppner and Morrow county, passed away at his home in this city Saturday morning, Nov. 21, at 8:00 o'clock. As we go to press arrangements for the funeral have not been made.

Mrs. Eliza Ayers, a pioneer resident of Heppner is reported very ill at her home on Chase street. Her daughter, Mrs. Van Dyne, is here from Spokane assisting in the care of her mother.

HOUSE AND LOT FOR SALE

Cheap C. S. Jayne, Heppner, Oregon. 1807

Red Cross Makes Big Shipment

The committee on supply work of the Morrow County Red Cross Chapter for the months of July, August and September, beg to submit the following report:

Bed spread donated by Mrs. Sherman Wakefield	1
Wool socks, donated by Mrs. W. B. Barratt	2 prs.
Hospital bed shirts	4 1/2 doz.
Leggins	2 doz.
Table napkins	4 1-12 doz.
Wash cloths	2 3/4 doz.
Rags, 1 bundle.	
Dish cloths	4 2-3 doz.
Hand towels, donated by Mrs. Kelly	1/2 doz.
Hand towels	3/4 doz.
Muslin bandages, 4-inch	11 doz.
Muslin bandages, 3-inch	6 doz.
Sponges, 4-inch	72 doz.
Sponges, 3-inch	4 doz.
Sponges, 2-inch	60 doz.
Sponges, 1-inch	34 doz.
Drains, 2-inch	2 1/2 doz.
Drains, 1-inch	10 doz.
Drains, 1/2-inch	1 1/2 doz.
Gauze compressors, 9-in. square	2415 or 291 1/4 doz.
Gauze laparotomy pads, 12-in square	210 or 17 1/2 doz.
Housewives, 174. (Work by lone ladies.)	
Money expended and bills allowed:	
Minor & Co.	44.11
do	1.53
Thomson Bros.	194.78
Bandage roller	3.00
Housewife for pattern	.59
F. S. Bender & Co., Ione	12.44
Leach Bros, Lexington	2.89
Bert Mason, Ione	16.56
W. F. Barnett & Co., Lexington	5.16
A. W. Raglan	7.85
Express, shipment to Seattle	
July 31	1.32
Freight (unpaid) Nov. 18	3.12
Marlin Reid, for boxes	19.59
Minor & Co., muslin	.15
Thomson Bros., muslin	.15
Total	\$213.17
Donations used in preparation of shipment:	
Burgoyne & Son, bolt of gauze.	
Mrs. C. C. Chick, gauze.	
Arthur Smith, repairing locks M. E. church, South.	
Prof. Otto, sheet music for Red Cross Day at Morrow County Fair.	
B. G. Sigsbee, negative for Red Cross work.	
Mrs. E. P. Campbell, linen.	
Mrs. W. O. Bayless, linen.	
Mrs. S. Wakefield, linen.	