REPORT OF CHARLES L. PARRISH

ON COUNTY RECORDS

JUNE 6, 1913

TO THE HONORABLE COUNTY COURT:
Klamath County, State of Oregon:
Gentlemen:-

Having been employed by your Honoragle Body to expert the Records of the various officials of Klamath County, Oregon, I beg leave to submit the following report.

Beginning the investigation on the 2nd day of January, 1913, have been steadily employed up to the present time, and have endeavored to thoroughly expert and check every department of the county, as warrants the same, with regard to the financial business carried on therein.

From instructions received, it was understood that a careful investigation of every department was demanded, therefore the work has consumed many months. Had you desired a check on totals only, with regard to verifying the credulity and honesty of the officials in the handling and accounting for County Funds, the job could have been accomplished in less than half the time.

Have omitted the offices of the County Assessor, Coroner, Surveyor and School Superintendent for the reason that no County Funds are handled by these departments. All orders distributing State and County School Funds issued by the Superintendent, have been checked with the Treasurers records, and the office of the School Superintendent will supply the information as to the amounts drawn by each school district, on application.

COUNTY SHERIFF

Checked from January 1st, 1911, up to the termination of office of W. B. Barnes, January 6th, 1913.

Every item on Tax Rolls, Tax Receipts, Treasurers Receipts, Certificates, Fees, etc., were thoroughly examined and checked, and errors noted, which same will appear in this report.

By reference to the many pages of errors herein, you will be convinced that the records of this office have been kept in a very careless manner. The errors have been occasioned through the lack of care, by inexperienced and unqualified clerks, principally, by entering special funds under wrong heads, on receipt and distribution ledgers, footing of columns, failure to mark "paid" on Tax Rolls of taxes paid, etc., and many errors were made by the Treasurers office, in receipting to the Sheriff, through carelessness in entering funds under heading as turned in.

I find that Sheriff Barnes has accounted for, and turned over to the Treasurer, all monies collected by him during the term stated, save and excepting the amounts collected after his last report to Treasurer, which said amounts were turned over to his successor, C. C. Low, and have been accounted for.

I found it the rule of the Sheriff's office, to distribute with the interest collected from delinquents, the amount of costs of publication, to the several funds, which is wrong. They have been instructed, and now are crediting publication fees to General Fund.

New Treasurers receipt blanks have been prepared and put in use, which will in the future have a tendency to eliminate errors.

These receipts are printed in and issued in triplicate, while those formerly in use, were singles, and the treasurer made two copies from original which was the cause of many errors.

The following table will show the amount of moneys collected by Sheriff W. B. Barnes, and turned over to the County Treasurer, from January 1st, 1911, to the end of his term of office, January, 1913.

TAXES

Roll	Warrants	Cash	Total
1906	$	$ 46.20	$ 46.20
1907		304.22	304.22
1908	63.10	1,201.33	1,264.43
1909	4.62	10,092.35	10,096.97
1910	1,924.65	209,855.59	211,780.24
1911	64,561.38	251,641.11	316,202.49
Total	$ 66,553.75	$473,140.80	$539,694.55
Mileage, service fees			208.95
Total cash received and paid Treasurer			$539,903.50

The amount of cash on hand at the end of Mr. Barnes' term was checked and found correct, and receipted for by Mr. C. C. Low, present Sheriff.

1911 TAX ROLL

I find the following errors in the distribution of regular and special funds, made by entering in Tax Ledger from receipt stubs, viz:

Receipt No. 85, Treasurer should
Charge S. D. No. 29 and credit S. D. No. 28.. $59.95, less $1.80 reb.
Receipt No. 192
Charge S. D. No. 1 and credit S. D. No. 11.. 1.50, less 05 reb.
Receipt No. 224
Charge S. D. No. 11 and credit S. D. No. 10.. 1.32, less .04 reb.
Receipt No. 342
Charge S. D. No. 1 and credit S. D. No. 2.. 5.20, less .16 reb.
Receipt No. 513
Charge S. D. No. 13 and credit S. D. No. 2.. 1.04, less .03 reb.
Receipt No. 553
Charge S. D. No. 42 and credit S. D. No. 41.. 2.40, less .07 reb.
Receipt No. 812
Charge S. D. No. 1 and credit S. D. No. 2.. 7.80, less .23 reb.
Receipt No. 829
Charge S. D. No. 28 and credit S. D. No. 29.. 24.56, less .74 reb
Receipt No. 857
Charge S. D. No. 1 and credit S. D. No. 37.. 11.46, less .34 reb.
Receipt No. 858
Charge S. D. No. 2 and credit S. D. No. 1.. .90 ,less .03 reb.
Receipt No. 1059
Charge S. D. No. 38 and credit S. D. No. 32.. 32.72
Receipt No. 1107
Charge Road Fund, credit Klamath Falls.. 424.00, less 12.72 reb.
Receipt No. 1136
Charge S. D. No. 1 and credit S. D. No. 2.. 7.80, less .23 reb.
Receipt No. 1178
Charge Road Fund and credit Klamath Falls 1.00, less .03 reb.
Receipt No. 1192
Charge Klamath Falls and credit Road Fund 83.09, less 2.49 reb.
Receipt No. 1217
Charge Klamath Falls and credit Road Fund 3.50, less .10 reb
Receipt No. 1356
Charge Road Fund, credit Merrill........ .50, less .02 reb.
Receipt No. 1484
Charge S. D. No. 5 and credit S. D. No. 6.. 1.51, less .05 reb.
Receipt No. 1939
Charge Klamath Falls and credit Merrill.... 6.00
Receipt No. 1943
Charge S. D. No. 28 and credit S. D. No. 29.. 598.02
Receipt No. 1944
Charge S. D. No. 28 and credit S. D. No. 29.. 24.75
Receipt No. 2004
Charge S. D. No. 2 and credit S. D. No. 10.. .96
Receipt No. 2033
Charge S. D. No. 32 and credit S. D. No. 33.. 1.65
Receipt No. 2267
Charge S. D. No. 31 and credit S. D. No. 33.. .02
Receipt No. 2294
Charge Klamath, credit Road Fund........ .70
Receipt No. 2708
Charge S. D. No. 6 and credit S. D. No. 7.. .15
Receipt No. 3165
Charge S. D. No. 31 and credit S. D. No. 28.. 1.20 and .06 int.
Receipt No. 3440
Charge S. D. No. 4 and credit S. D. No. 7.. 4.10
Receipt No. 3514
Charge Klamath Falls and credit Road Fund.. 8.96 and .54 int.
Receipt No. 3644
Charge S. D. No. 1 and credit S. D. No. 12.. 2.04
Receipt No. 3945
Charge S. D. No. 5 and credit S. D. No. 7.. 1.05 and .09 int.

1911 TAXES

Certificate No. 223
Charge S. D. No. 9 and credit S. D. No. 7..$ .96 and .07 int.
Receipt No. 404
Charge Sheriff Barnes and credit S. D. No. 2.. 1.00 error in footing
Receipt No. 731
Charge Sheriff Barnesand credit Gen. Fund.. 1.00 error in footing
Tax Roll, Page 5
Charge Sheriff Barnes and credit S. D. No. 1.. 1.00 error in footing
Treasurers Receipt No. 3
Charge Bonanza and credit Merrill........ 299.77 transposition
Treasurers Receipt No. 5
Charge Bonanza and credit Merrill........ 15.34 transposition
Treasurers Receipt No. 14
Charge S. D. No. 18 and credit S. D. No. 22.. 3.18 transposition
Treasurers Receipt No. 22
Charge S. D. No. 34 and credit S. D. No. 33.. 5.10 transposition
Treasurers Receipt No. 12, May 28, 1912
Showed warrants turned in..............$ 2778.29
Cash 14076.09
Total $16,854.38

Which should have been
Cash 14778.29
Warrants 2076.09
Total $16,854,38

showing an excess in warrants of $702.20.

This error was probably made by transposing figures. The Treasurer was called in, and his record of warrants cancelled on that date, received from Sheriff, were checked and found correct. Although the ledger accounts were posted wrong. The Treasurer has corrected the error.

1910 TAX ROLL

I find the following errors in distribution of funds, etc:

Tax Receipt No. 104, Treasurer should
Charge S. D. No. 1 and credit S. D. No. 4..$ 18.59, less $ .56 rebate
Receipt No. 126
Charge S. D. No. 31 and credit S. D. No. 33.. .76, less .02 rebate
Receipt No. 213
Charge Klamath Falls and credit S. D. No. 1 .45, less .01 rebate
Receipt No. 438
Charge Klamath Falls and credit Bonanza.. .84, less .02 rebate
Receipt No. 646
Charge S. D. No. 5 and credit S. D. No. 7.. 32.03, less .96 rebate
Receipt No. 647
Charge S. D. No. 5 and credit S. D. No. 1.. .32, less .01 rebate
Receipt No. 658
Charge S. D. No. 9 and credit S. D. No.2.. .64, less .02 rebate
Receipt No. 710
Charge S. D. No. 26 and credit S. D. No. 29.. 6.24, less .19 rebate
Receipt No. 742
Charge S. D. No. 19 and credit S. D. No. 8.. 1.22, less .04 rebate
Receipt No. 930
Charge Bonanza and credit S. D. No. 2.... 2.88, less .09 rebate
Receipt No. 958
Charge Bonanza and credit Klamath Falls.. 64.15, less 1.92 rebate
Receipt No. 971
Charge S. D. No. 8 and credit S. D. No. 4.. 8.80, less .26 rebate
Receipt No. 991
Charge S. D. No. 7 and credit S. D. No. 1.. 1.80, less .05 rebate
Receipt No. 1044
Charge Klamath Falls and credit Merrill.. 5.75, less .17 rebate
Receipt No. 1057
Charge Klamath Falls and credit Bonanza.. .16, less .00 rebate
Receipt No. 1130
Charge S. D. No. 1 and credit S. D. No. 5.. 1.00, less .03 rebate
Receipt No. 1192
Charge S. D. No. 39 and credit S. D. No. 31.. 1.95, less .06 rebate
Receipt No. 1352
Charge S. D. No. 36 and credit S. D. No. 26.. 39.96 less 1.20 rebate
Receipt No. 1511
Charge S. D. No. 8 and credit S. D. No. 9.. 3.84, less .11 rebate
Receipt No. 1515
Charge S. D. No. 8 and credit S. D. No. 9.. .24, less .00 rebate
Receipt No. 1597
Charge S. D. No. 36 and credit S. D. No. 33.. .75, less .02 rebate
Receipt No. 1603
Charge Road Fund and credit Klamath Falls 1.50, less .04 rebate
Receipt No. 1884
Charge S. D. No. 2 and credit S. D. No. 20.. 1.92
Receipt No. 2032
Charge S. D. No. 1 and credit S. D. No. 2.. .13
Receipt No. 2032
Charge Klamath Falls and credit Bonanza.. .32
Receipt No. 2128
Charge S. D. No. 32 and credit S. D. No. 31.. 12.04
Receipt No. 2507
Charge S. D. No. 4 and credit S. D. No. 1.. 1.12
Receipt No. 2774
Charge S. D. No. 9 and credit S. D. No. 2.. 3.20 ..plus .03 int.
Receipt No. 3349
Charge S. D. No. 1 and credit S. D. No. 25.. 1.01
Receipt No. 3482
Charge S. D. No. 34 and credit S. D. No. 33.. .16
Receipt No. 3494
Charge Klamath Falls and credit Road Fund 2.56

1910 TAXES

Tax Receipt No. 3522
Charge S. D. No. 16 and credit S. D. No. 17..$ 1.14
Receipt No. 3533
Charge S. D. No. 8 and credit S. D. No. 9.. 2.56 plus .10 int.
Receipt No. 3534
Charge S. D. No. 8 and credit S. D. No. 9.. 1.60
Receipt No. 3535
Charge S. D. No. 8 and credit S. D. No. 9.. .12
Receipt No. 3536
Charge S. D. No. 8 and credit S. D. No. 9.. .12
Receipt No. 3615
Charge S. D. No. 1 and credit S. D. No. 15.. 4.83 plus .34 int.
Certificate No. 135
Charge Road Fund and credit Klamath Falls 7.87 plus .55 int
Tax Receipt No. 2138
Total amount entered at Page 62 of Tax Ledger, rebate of $4.20 not deducted
Charge General Fund.....$2.02
Charge Klamath Falls..... .84
Charge S. D. No. 1........ 1,34 credit Sheriff Barnes........$4.20

Tax Receipt No. 3969
Not posted in Tax Ledger
Charge Sheriff Barnes$ .72 credit General Fund ....$ .49
credit Road Fund............... .07
credit S. D. No. 9............. .16

Tax Receipt No. 3971
Entered twice in Tax Ledger
Charge Gen. Fund........$21.46
Charge Road Fund......... 3.07
Charge S. D. No. 39...... 7.68 credit Sheriff Barnes........$32.21

Treasurers Receipt No. 4
Charge Merrill and credit Bonanza......... 188.49 Transposition
Treasurers Receipt No. 6
Charge Bonanza and credit Merrill......... 3.52 Transposition
Tax Ledger, Page 60
Error in footing
Charge S. D. No. 15 and credit Sheriff Barnes .02
Treasurers Receipt No. 6
Error in footing of Tax Ledger
Charge Road Fund........$ .09 Tax Receipt No. 2398
Charge S. D. No. 11...... .10 Error in footing

Credit S. D. No. 8...19 Tax Receipt No.2390

Treasurers Receipt No. 20
Error in inserting
Charge S. D. No. 11 Special..$ .10 credit Treasurer Daggett..$ .10
Treasurers Receipt No. 21
Error in inserting
Charge S. D. No. 4 Bond....$ .68
Charge S. D. No. 7 Special... .67 credit S. D. No. 5 the same

Charge S. D. No. 26 Special and credit S. D. No. 28 Special......$7.20
Treasurers Receipt No. 3
Charge Sheriff Barnes and credit General Fund..................04
Error in footing Tax Ledger

1910 TAX ROLL

The Assessment of Mary B. Cameron, for W½ of NW¼ Sec. 26, T. 39 S R. 7 E, in the sum of $12.03 was paid on March 4, 1911 by Al Melhase, see receipt No. 597, and was also paid by W. S. Boyd on March 15, 1911, see receipt No. 1670.

One of these parties is entitled to a refund of $12.03.

1909 TAXES

I find the following errors in distribution of funds, etc.

Tax Receipt No. 3828
Charge S. D. No. 17 and credit S. D. No. 19..$ .84 plus .08 int.
Receipt No. 3850
Charge Klamath Falls and credit S. D. No. 19.. 8.50 plus .94 int
Receipt No. 3961
Charge Road Fund and credit Klamath Falls.. 11.55 plus 3.11 int.
Treasurers Receipt No. 75, Feb. 1911
Error in inserting
Charge S. D. No. 33 credit S. D. No. 31 special 9.18
Treasurers Receipt No. 24, Jan. 1, 1912
Error in inserting
Charge S. D. No 4 and credit S. D. No. 5 Bond 1.75
Treasurers Receipt No. 11, May 25, 1912
Error in inserting
Charge School Library and credit High School fund............................ 7.90
Treasurers Receipt No. 20, Nov. 21, 1912
Error in distribution
Charge General Fund.......$ .54
Charge School Fund........ 81
Credit High School....$ 1.10
Credit Court House.... .25

1908 TAXES

I find the following errors in distribution:

Treasurers Receipt No. 19, Nov. 19, 1912
Error in inserting
Charge S. D. No. 7, credit S. D. No. 18 special.................$ 4.40

1907 TAXES

I find the following errors in distribution:

Treasurers Receipt No. 18, Nov. 19, 1912
Charge School Fund......$ .81
Credit General Fund..$ .65
Credit School Library.. .04
Credit High School.. .11
Credit Road Fund.... .01

COUNTY TREASURER

Checked from January 1, 1911 to April 1, 1913

I have carefully investigated and checked every item and practically every figure on the records of County Treasurer C. H. Daggett, during the term stated above. Taking the duplicate orders, warrants, receipts and other evidence on file in the office of the County Clerk, checking same with Journal entries and re-checking all items on Treasurers Journal, with Ledger accounts; adding the total receipts and disbursements of every fund and arriving at the balances in this manner.

The balances of the several accounts shown January 1st, 1911, were checked with the report of the former experts, and found correct.

Have made note of and corrected all errors as to misplacement of funds, and prepared a Trial Balance taken as of January 1st, 1913, also a Trial Balance shown the 1st of April, 1913.

These balances were checked with balances of Clerks account with the Treasurer, and found correct, and will be found further along in this report.

It was necessary to use a lot of time on the records of Treasurer, on account of the condition in which the same were found, and the trouble encountered in finding the receipts, orders, warrants and other papers connected with the office of the Treasurer, among the files in the Clerk's office.

There seems to be no system whatever in filing paid orders, warrants, etc., received from the Treasurer and all dates were mixed and papers jumbled in a haphazard manner, and found in many different compartments.

The Treasurer has been very lax in his duty, careless in the account keeping and exhibits a very untidy set of books. This officer has handled over six hundred thousand dollars during the term stated, and it is incumbent on him to be diligent and careful in the account keeping. Balances should be taken each month, accounts balanced and ruled so that any taxpayer interested, could see at a glance, the balance of any or all funds.

From the evidence at hand, it would appear that many of the accounts have not been properly balanced and checked, since the report of the former experts.

However, everything is now straightened out, accounts properly balanced, cash accounted for, and hereafter all records will be kept up to date, and reports made according to law.

I want it understood, that while I am complaining on the loose system and carelessness of this official, there is not the least evidence nor shadow of dishonesty.

I wish to call the Court's attention to the fact, that previous to 1st of April, 1913, no **Interest Account has** been kept, which was a most vital error. In order to segregate the amount of principal and interest from redeemed warrants, it was necessary to check every paid warrant during the term, as Treasurer entered the amounts in a total sum, and charged same to General Fund, not noting the amount of principal or interest. These sums have been found and penciled in Journal, at dates of payments. This necessitated weeks of work.

Receipts and Disbursements of Treasurers Office

January 1st, 1911, Cash on hand.........................$ 55,421.76
April 1st, 1913, Receipts since January 1st, 1911.............602,532.90
Total to be accounted for....$657,964.66
January 1st, 1911 to April 1st, 1913, disbursements............546,793.58
April 1st, 1913, Balance Cash on Hand 111,171.08
Redeemed Warrants, General Fund
January 1st, 1911 to January 1st, 1913, Face............126,356.10
January 1st, 1913 to April 1st, 1913, Face.............. 25,062,22
Total Principal 151,418.32
Redeemed Warrants, General Fund
January 1st, 1911 to January 1st 1913, Interest ....$ 8,117.73
January 1st 1913, to April 1st, 1913, Interest............ 1,520.86
Total interest ....$ 9,638.59
Total Principal and interest $161,056.91

Interest paid on Road Fund Warrants
January 1st, 1911 to April 1st, 1913........................$ 663.39

The following errors have been found in records of Treasurer:

Treasurer's Receipt No. 20 to Sheriff Barnes for 1910 Taxes
School District No. 3 Bond Account should be charged, and School District No. 4 Bond Account credited with $51.00
Treasurers Receipt No. 18 to Sheriff for 1910 Taxes
School Library Fund should be charged, and County Library Fund credited with 2.21
Treasurers Receipt No. 14 to Sheriff for 1911 Taxes
School District No. 32 should be charged and School District No. 33 credited with 2.74
Treasurers Receipt No. 15 to Sheriff for 1911.Taxes
School District No. 32 should be charged and School District No. 33 credited with 5.17
Journal Volume 3, Page 278, error in total of warrants turned in by Sheriff.
General Fund should be charged, and W. B. Barnes credited with .20
Journal Volume 4, Page 668, error in redeemed warrants
Warrant No. 20122
General Fund should be charged, and C. H. Daggett credited with 1.00
Journal Volume 4, Page 1, error in redeemed warrants
Warrant No. 24951
General Fund should be charged and C. H. Daggett credited with .10
Journal Volume 4, Page 10, Receipt to Sheriff for 1911 Taxes
Warrant No. 24714
W. B. Barnes should be charged and General Fund credited with...$1.00

In the investigation of the oce of the Sheriff and Tax Collector, everything was found correct as to the amount of funds received and turned over to Treasurer. Later, I find that the Treasurer received from the Sheriff, the sum of $600.00 additional as evidenced by Treasurers Receipt No. 26 to Sheriff for 1910 Taxes, dated January 1st, 1912, filed with the County Clerk, but no copy of same was found in the office of Sheriff, otherwise this error would have been detected in his office. All the collections on the 1910 tax roll, have been accounted for, and all other monies handled by Sheriff Barnes, without taking into consideration the $600.00 as above stated. It is presumed that this receipt was lost by one of the Sheriff's Deputies, and the amount paid twice. There is therefore, due and owing to the said W. B. Barnes, the sum of $600.00.

This amount has been refunded to Barnes.

See Warrant No. 28807....................$600.00 dated April 5th, 1913

From the errors tabulated in the reports on Sheriff's and Treasurer's accounts, it will be necessary for the Court to make an order, instructing the Treasurer to Charge and Credit the several accounts following, viz:

Charge—		Credit—	
General Fund	$ 22.14	High School	$ 9.11
Road Fund	343.59	County Library	2.21
School Fund	1.62	New Court House	.25
School Library	10.07	Klamath Falls	378.58
Bonanza	193.86	Merrill	142.20
School District No. 1	46.43	School District No. 2	25.21
School District No. 5	29.91	School District No. 4	18.92
School District No. 8	15.64	School District No. 6	1.31
School District No. 11	.03	School District No. 7	30.67
School District No. 13	1.01	School District No. 9	3.75
School District No. 16	1.14	School District No. 10	2.24
School District No. 19	.26	School District No. 12	2.04
School District No 28	579.98	School District No. 15	5.15
School District No. 34	5.26	School District No. 17	.22
School District No. 36	39.49	School District No. 18	1.22
School District No. 38	32.72	School District No. 20	1.92
School District No. 39	9.57	School District No. 22	3.18
School District No. 42	2.33	School District No. 25	1.01
School District No. 3 Bond	51.00	School District No. 26	25.51
		School District No. 29	594.49
		School District No. 31	21.09
		School District No. 32	11.12
		School District No. 33	7.13
		School District No. 37	11.12
		School District No. 41	2.33
		School District No. 4 Bond	51.00
		Treasurer Daggett	1.20
		Sheriff Barnes	31.87
Total Debits	$1386.05	Total Credits	$1386.05

The following balances have been carried along by the Treasurer for from one to two years, and I suggest that these accounts be closed, by the entries hereafter shown, viz:

Balance in High School Emergency Fund of $32.62, should be credited to High School Fund.

Balance in Excess Land Fund of $177.59, should be credited to County Road Fund.

Balance in Estray Fund of $15.50, should be credited to General Fund.

(Continued on page 5)